

MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND TAXABLE SALES

Data are compiled from reports and remittances made by taxpayers, and are classified according to sales and use tax registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers affecting collections and taxable sales within the business and county classifications, and changes in the sales and use tax law. **NO** county sales and use taxes are included in this report.

TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY COUNTIES

May 2018 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,520,192	\$ 199,810,148	Macon	\$ 1,915,264	\$ 40,108,165
Alexander	804,629	16,889,811	Madison	457,348	9,429,899
Alleghany	282,137	5,915,170	Martin	840,654	17,578,662
Anson	608,767	12,745,755	McDowell	1,370,159	28,808,957
Ashe	1,001,457	21,012,194	Mecklenburg	88,399,946	1,856,323,025
Avery	859,392	18,019,883	Mitchell	571,373	11,990,258
Beaufort	1,849,932	39,169,099	Montgomery	803,372	16,855,604
Bertie	360,249	7,568,532	Moore	5,165,045	108,330,796
Bladen	914,343	19,243,940	Nash	4,216,702	88,366,694
Brunswick	6,701,527	140,796,161	New Hanover	18,254,772	383,635,833
Buncombe	21,290,409	446,695,998	Northampton	412,980	8,676,475
Burke	2,895,290	60,917,492	Onslow	8,245,962	172,895,493
Cabarrus	14,080,619	296,230,068	Orange	6,933,029	145,398,218
Caldwell	2,372,438	49,909,441	Pamlico	384,767	8,112,533
Camden	190,117	3,998,171	Pasquotank	1,857,627	39,720,833
Carteret	4,749,079	100,021,368	Pender	1,997,460	41,651,497
Caswell	266,736	5,571,262	Perquimans	250,819	5,321,894
Catawba	9,296,060	196,606,093	Person	1,377,145	29,064,569
Chatham	2,444,526	51,187,872	Pitt	8,975,869	187,223,990
Cherokee	1,280,054	26,924,957	Polk	653,639	13,703,381
Chowan	569,653	11,920,789	Randolph	4,725,383	98,979,913
Clay	304,966	6,402,059	Richmond	1,513,164	31,612,531
Cleveland	4,192,162	88,058,192	Robeson	4,139,509	86,786,482
Columbus	1,557,662	32,594,864	Rockingham	2,699,279	56,553,109
Craven	4,452,144	93,501,635	Rowan	5,048,699	105,927,829
Cumberland	15,678,412	328,782,365	Rutherford	2,358,696	49,357,350
Currituck	1,390,396	29,166,262	Sampson	1,812,524	37,858,401
Dare	4,861,088	102,161,820	Scotland	1,214,884	25,517,068
Davidson	5,340,724	111,758,831	Stanly	2,451,668	51,396,542
Davie	1,369,701	28,716,577	Stokes	1,017,534	21,359,347
Duplin	1,596,680	33,453,839	Surry	3,591,703	75,302,381
Durham	28,823,704	605,523,905	Swain	465,775	9,747,135
Edgecombe	1,572,906	32,704,859	Transylvania	1,376,238	28,932,449
Forsyth	21,279,165	446,589,759	Tyrrell	90,689	1,893,256
Franklin	1,679,937	35,083,959	Union	8,425,726	176,788,106
Gaston	8,460,414	177,675,422	Vance	1,697,441	35,842,222
Gates	155,177	3,248,624	Wake	72,751,290	1,527,409,521
Graham	262,348	5,390,857	Warren	335,703	7,067,590
Granville	1,411,694	29,579,988	Washington	329,929	6,873,020
Greene	271,011	5,632,824	Watauga	3,256,317	68,209,760
Guilford	29,905,868	628,742,493	Wayne	4,750,967	99,602,027
Halifax	2,075,584	43,573,745	Wilkes	2,755,957	57,822,145
Harnett	3,654,327	76,365,782	Wilson	3,858,601	80,879,079
Haywood	2,700,802	56,624,356	Yadkin	926,019	19,385,626
Henderson	4,991,642	104,407,089	Yancey	486,541	10,204,182
Hertford	865,148	18,095,084	Foreign	33,000,306	694,681,062
Hoke	860,608	18,054,567	Combined General Rate	106,336,806	—
Hyde	216,815	4,423,640	Motor Vehicle Leasing (Short-Term)	5,788,072	—
Iredell	9,416,419	197,893,978			
Jackson	1,949,728	40,884,311			
Johnston	7,842,772	164,782,858			
Jones	148,257	3,103,910			
Lee	3,146,753	67,807,509			
Lenoir	2,276,600	47,758,741			
Lincoln	3,189,068	66,943,333	TOTALS	\$ 690,527,639	\$ 12,145,827,156

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during May 2018. Data reflect sales primarily in April 2018, but may include sales from prior periods.

— Sales not tabulated. Gross receipts derived from piped natural gas, electricity, telecommunications service and ancillary service, video programming service (direct-to-home satellite and other), spirituous liquor, aviation gasoline and jet fuel transactions are taxed at the combined general rate of 7%.
Gross receipts derived from the short-term lease or rental of a motor vehicle are taxed at the rate of 8%.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES

May 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 2,165,512	\$ 60,682,995	Lumber & Building Material Group - 4.75%	\$ 74,494,626	\$ 1,564,860,459
001 Manufactured homes - 4.75%	439,532	9,255,578	601 Sheet metal shops; steel fabricators	2,701,732	56,508,977
002 Boats - 3%	1,237,296	41,243,211	602 Building hardware and machine stores	620,915	12,939,088
004 Modular homes - 4.75%	488,683	10,184,205	603 Building material dealers	52,938,637	1,113,484,921
			604 Cabinet shops	1,297,265	27,028,620
Apparel Group - 4.75%	\$ 20,562,507	\$ 431,707,399	605 Electrical, plumbing and heating supply dealers	12,389,814	259,888,952
101 Boot and shoe stores	3,216,579	67,654,712	606 Monument and tombstone dealers	89,007	1,862,962
102 Clothing stores	16,349,907	343,285,934	607 Others	2,859,130	59,646,123
103 Furriers (suppressed)			608 Storm window and door dealers	1,598,128	33,500,816
104 Men's clothing & accessory stores	13,487	280,821			
105 Women's clothing & accessory stores	29,672	616,041	Unclassified Group - 4.75%	\$ 159,617,682	\$ 3,346,996,971
106 Shoe repair shops	280,080	5,846,473	701 Beauty and barber shops and supply dealers	2,045,539	42,789,837
107 Others	672,781	14,023,418	702 Bookstores, school supply stores	2,263,486	47,568,293
Automotive Group - 4.75%	\$ 37,447,650	\$ 783,232,237	703 Newsstands	767,750	16,045,462
201 Motor vehicle dealers	7,803,384	164,084,952	704 Coal, wood, fuel oil, and bottled gas dealers	1,584,410	33,331,953
202 Service stations	3,153,562	66,016,682	705 Feed stores, millers, hatcheries	696,132	14,618,158
203 Garages	6,224,763	128,823,186	706 Florists and nurseries	2,686,395	56,059,394
204 Motorcycle and bicycle dealers	1,309,887	27,489,325	707 Airplane dealers	527,368	11,097,288
205 Automotive supply stores	9,733,156	203,771,082	708 Hotels, motels, cottage rentals, etc.	19,258,993	404,360,003
206 Others	1,574,724	32,727,062	709 Office machine and supply dealers	11,365,354	238,885,956
207 Oil and petroleum products dealers	3,022,535	63,568,291	710 Funeral homes	802,795	16,424,716
208 Tire dealers, recappers and repairers	4,322,960	90,404,549	711 Others	96,291,411	2,019,525,253
209 Manufactured home (mobile home) dealers	302,678	6,347,108	712 Photographers, artists, photofinishers	2,235,514	46,519,287
Food Group - 4.75%	\$ 117,105,941	\$ 2,449,609,493	713 Printers, publishers, blueprinters, engravers, etc.	3,434,920	71,604,246
301 Bakeries	1,564,491	32,679,977	714 Laundries, dry cleaners, etc.	1,288,040	26,881,197
302 Candy and confectionery stores	396,460	8,308,268	715 Hospitals, physicians, veterinarians, etc.	5,267,952	110,758,540
303 Dairies and dairy bars	771,802	16,049,011	716 Boat and marine supply dealers	944,746	19,729,101
304 Grocery stores, meat markets, etc.	31,085,048	651,734,349	717 Pet, hobby and craft shops	3,681,453	77,077,432
305 Vending machine operators; drink stands	2,347,244	49,293,841	718 Chemical, janitorial supplies and paper products dealers	3,151,133	66,137,244
306 Restaurants, cafeterias, grills, snack bars, etc.	76,313,969	1,595,746,499	719 Machine shops; locksmiths, etc.	1,324,293	27,583,610
307 Others	1,131,662	23,454,012			
308 Taverns, nightclubs, etc.	3,495,264	72,343,534			
Furniture Group - 4.75%	\$ 19,129,274	\$ 401,128,461	Total Retail Sales and Use Group	\$ 578,402,761	\$ 12,145,827,156
401 Furniture stores	8,012,865	168,247,357	Combined General Rate - 7%	\$ 106,336,806	\$ -
402 Household appliance dealers and repair services	4,334,078	90,822,565	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	283,069	5,927,978	Motor Vehicle Leasing (Short-Term) - 8%	\$ 5,788,072	\$ -
404 Industrial, office and store furniture and fixture dealers	1,061,955	22,303,334			
405 Others	765,120	16,021,164			
406 Awning and blinds dealers	168,005	3,510,917			
407 Antique dealers; interior decorators	1,732,404	36,082,556			
408 Upholstery shops; floor covering dealers	2,771,778	58,212,591			
General Merchandise Group - 4.75%	\$ 147,879,569	\$ 3,107,609,142	Grand Total - All Groups	\$ 690,527,639	\$ 12,145,827,156
501 Department stores	17,453,939	367,395,485			
502 Drugstores; drug and medical supply houses	8,287,351	174,338,589			
503 Dry goods stores; fabric and yarn shops	508,442	10,606,229			
504 Farm implement and supply stores	4,333,381	91,126,631			
505 Discount stores; general stores	35,346,729	743,550,585			
506 Hardware stores	3,433,349	72,025,493			
507 Jewelry stores; watch and clock repair shops	1,905,340	39,949,267			
508 Leather and leather goods stores	230,696	4,852,568			
509 Industrial machinery and supply dealers	8,425,475	177,030,771			
510 Secondhand goods stores; flea markets	1,366,032	28,778,444			
511 Sporting goods stores; toy shops	4,958,163	103,935,159			
512 Variety stores; 5 & 10 specialty stores	4,978,432	104,572,790			
513 Others	47,038,941	987,489,933			
514 Paint, wallpaper, and glass stores	2,359,605	49,654,088			
515 Pawn shops; army surplus stores, etc.	605,749	12,678,575			
516 Road building equipment and supply dealers	4,799,380	101,009,115			
517 Gift and novelty shops; coin dealers	1,848,565	38,615,419			

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— Sales not tabulated.

Note: Beginning October 1, 2015, the sales price of each aircraft sold at retail or purchased for use is subject to the State general rate of 4.75% (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); gross collections and associated taxable sales or purchases are now reported along with all other transactions subject to the State general rate.