

**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 registrations. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registrations 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**

<b>May 2019 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 10,467,512	\$ 219,748,993	Macon	\$ 2,291,412	\$ 47,640,193
Alexander	919,117	19,259,327	Madison	471,097	9,838,423
Alleghany	303,952	6,381,166	Martin	842,111	17,662,261
Anson	649,259	13,619,546	McDowell	1,715,870	36,008,814
Ashe	1,192,388	25,025,174	Mecklenburg	98,050,222	2,057,750,084
Avery	990,322	20,730,750	Mitchell	558,624	11,723,594
Beaufort	2,171,697	45,689,961	Montgomery	914,491	19,125,190
Bertie	338,410	7,107,284	Moore	6,146,934	128,602,242
Bladen	878,961	18,490,529	Nash	4,454,512	93,393,013
Brunswick	7,933,440	166,952,504	New Hanover	21,553,390	452,501,827
Buncombe	22,482,331	471,005,112	Northampton	458,277	9,553,889
Burke	3,224,131	67,990,352	Onslow	9,958,256	208,840,729
Cabarrus	15,265,361	320,371,147	Orange	8,268,899	173,307,429
Caldwell	2,581,494	54,126,812	Pamlico	439,666	9,195,954
Camden	236,648	4,974,072	Pasquotank	2,246,449	47,075,451
Carteret	5,557,428	117,232,368	Pender	2,262,607	47,331,108
Caswell	290,109	6,083,578	Perquimans	262,334	5,458,526
Catawba	10,194,151	216,164,148	Person	1,443,841	30,278,411
Chatham	2,632,411	55,216,121	Pitt	9,991,012	209,582,701
Cherokee	1,290,841	27,055,610	Polk	623,725	12,953,568
Chowan	537,985	11,253,601	Randolph	5,346,259	112,083,939
Clay	372,654	7,794,281	Richmond	1,652,787	34,702,569
Cleveland	4,156,086	87,247,960	Robeson	4,769,387	100,030,871
Columbus	1,760,856	36,775,049	Rockingham	3,269,912	68,595,483
Craven	5,289,448	110,748,746	Rowan	5,848,567	122,549,170
Cumberland	17,558,596	367,879,347	Rutherford	2,876,733	60,257,921
Currituck	1,490,774	31,184,428	Sampson	1,983,415	41,435,143
Dare	5,501,100	115,571,997	Scotland	1,307,962	27,480,398
Davidson	6,019,738	126,201,817	Stanly	2,862,840	60,290,572
Davie	1,526,819	32,038,999	Stokes	1,106,781	23,212,933
Duplin	1,931,598	40,118,784	Surry	3,957,398	83,012,276
Durham	31,374,610	658,138,870	Swain	552,620	11,618,704
Edgecombe	1,717,416	35,938,584	Transylvania	1,525,611	31,941,085
Forsyth	23,886,582	500,479,930	Tyrrell	90,963	1,834,556
Franklin	1,878,194	39,329,026	Union	8,959,906	187,986,203
Gaston	10,226,277	214,360,252	Vance	1,871,709	39,577,181
Gates	157,354	3,290,072	Wake	81,110,965	1,702,648,170
Graham	293,774	6,191,131	Warren	392,190	8,244,340
Granville	1,568,817	32,827,548	Washington	345,110	7,100,640
Greene	284,942	5,919,826	Watauga	3,655,722	76,550,626
Guilford	32,887,419	690,330,883	Wayne	5,318,727	111,772,712
Halifax	2,110,764	44,343,776	Wilkes	2,833,580	59,609,489
Harnett	4,006,134	84,012,244	Wilson	4,331,213	90,879,792
Haywood	2,988,926	62,694,642	Yadkin	952,887	19,821,490
Henderson	5,704,877	119,067,184	Yancey	573,829	12,020,483
Hertford	914,425	19,212,300	Foreign	29,120,129	615,111,474
Hoke	862,130	18,054,927	Combined General Rate	101,108,511	—
Hyde	232,238	4,844,447	Motor Vehicle Leasing (Short-Term)	5,439,134	—
Iredell	10,557,037	222,442,245			
Jackson	2,234,904	46,949,835			
Johnston	8,139,813	170,951,943			
Jones	246,968	5,162,236			
Lee	3,472,976	74,780,643			
Lenoir	2,497,231	52,178,783			
Lincoln	4,139,192	87,017,420	<b>TOTALS</b>	<b>\$ 744,247,195</b>	<b>\$ 13,386,749,942</b>

\* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) processed by the Department of Revenue for the month of May 2019. Data reflect sales (including purchases for use) primarily in April 2019, but may include sales in 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 2019 Report**

Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 2,336,565</b>	<b>\$ 67,106,786</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 82,360,869</b>	<b>\$ 1,730,698,865</b>
001 Manufactured homes - 4.75%	580,455	12,220,031	601 Sheet metal shops; steel fabricators	2,878,703	60,369,295
002 Boats - 3%	1,464,100	48,766,038	602 Building hardware and machine stores	643,379	13,523,142
004 Modular homes - 4.75%	292,010	6,120,717	603 Building material dealers	58,619,538	1,233,348,458
			604 Cabinet shops	1,337,961	27,857,648
<b>Apparel Group - 4.75%</b>	<b>\$ 24,075,424</b>	<b>\$ 505,389,333</b>	605 Electrical, plumbing and heating supply dealers	14,156,823	296,465,800
101 Boot and shoe stores	3,740,435	78,628,350	606 Monument and tombstone dealers	82,314	1,704,063
102 Clothing stores	19,251,332	404,204,985	607 Others	2,885,840	60,636,600
103 Furriers (suppressed)			608 Storm window and door dealers	1,756,311	36,793,858
104 Men's clothing & accessory stores	15,441	324,180	<b>Unclassified Group - 4.75%</b>	<b>\$ 178,752,817</b>	<b>\$ 3,747,392,586</b>
105 Women's clothing & accessory stores	30,164	630,243	701 Beauty and barber shops and supply dealers	1,998,441	41,596,363
106 Shoe repair shops	282,526	5,913,873	702 Bookstores, school supply stores	2,351,793	49,390,707
107 Others	755,526	15,687,702	703 Newsstands	835,173	17,346,455
<b>Automotive Group - 4.75%</b>	<b>\$ 40,536,029</b>	<b>\$ 845,767,102</b>	704 Coal, wood, fuel oil, and bottled gas dealers	1,602,631	33,524,375
201 Motor vehicle dealers	8,770,463	184,272,766	705 Feed stores, millers, hatcheries	770,259	16,202,086
202 Service stations	3,491,015	72,658,202	706 Florists and nurseries	2,939,196	61,117,017
203 Garages	6,755,711	138,989,234	707 Airplane dealers	697,575	14,571,688
204 Motorcycle and bicycle dealers	1,359,025	28,509,303	708 Hotels, motels, cottage rentals, etc.	20,677,805	434,284,639
205 Automotive supply stores	10,562,602	220,466,370	709 Office machine and supply dealers	12,914,183	271,689,704
206 Others	1,529,924	31,698,947	710 Funeral homes	828,800	17,095,764
207 Oil and petroleum products dealers	3,040,961	64,031,000	711 Others	110,472,348	2,316,822,931
208 Tire dealers, recappers and repairers	4,688,740	98,059,443	712 Photographers, artists, photofinishers	2,390,028	49,777,884
209 Manufactured home (mobile home) dealers	337,589	7,081,838	713 Printers, publishers, blueprinters, engravers, etc.	3,684,263	77,177,526
<b>Food Group - 4.75%</b>	<b>\$ 124,365,286</b>	<b>\$ 2,602,124,586</b>	714 Laundries, dry cleaners, etc.	1,340,403	28,044,277
301 Bakeries	1,710,356	35,367,525	715 Hospitals, physicians, veterinarians, etc.	5,777,205	120,603,161
302 Candy and confectionery stores	418,352	8,706,369	716 Boat and marine supply dealers	1,027,612	21,401,048
303 Dairies and dairy bars	870,467	17,895,487	717 Pet, hobby and craft shops	3,963,350	83,116,679
304 Grocery stores, meat markets, etc.	32,389,354	680,193,208	718 Chemical, janitorial supplies and paper products dealers	3,055,613	64,096,748
305 Vending machine operators; drink stands	2,251,866	47,142,378	719 Machine shops; locksmiths, etc.	1,426,137	29,533,533
306 Restaurants, cafeterias, grills, snack bars, etc.	81,920,213	1,713,696,069			
307 Others	1,140,173	23,659,445			
308 Taverns, nightclubs, etc.	3,664,504	75,464,105			
<b>Furniture Group - 4.75%</b>	<b>\$ 20,320,624</b>	<b>\$ 425,539,771</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 637,699,550</b>	<b>\$ 13,386,749,942</b>
401 Furniture stores	8,330,049	174,831,301	<b>Combined General Rate - 7%</b>	<b>\$ 101,108,511</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,792,276	100,413,162	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	322,091	6,671,210	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 5,439,134</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,218,079	25,343,589			
405 Others	665,814	13,847,472			
406 Awning and blinds dealers	191,385	4,026,479			
407 Antique dealers; interior decorators	1,614,629	33,709,951			
408 Upholstery shops; floor covering dealers	3,186,300	66,696,605			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 164,951,937</b>	<b>\$ 3,462,730,913</b>	<b>Grand Total - All Groups</b>	<b>\$ 744,247,195</b>	<b>\$ 13,386,749,942</b>
501 Department stores	20,051,262	422,004,085			
502 Drugstores; drug and medical supply houses	8,422,959	177,160,591			
503 Dry goods stores; fabric and yarn shops	525,079	10,982,673			
504 Farm implement and supply stores	4,871,589	102,175,413			
505 Discount stores; general stores	37,699,165	793,266,586			
506 Hardware stores	4,134,918	86,758,010			
507 Jewelry stores; watch and clock repair shops	2,131,398	44,413,586			
508 Leather and leather goods stores	253,806	5,340,129			
509 Industrial machinery and supply dealers	8,527,212	178,642,068			
510 Secondhand goods stores; flea markets	1,696,543	35,572,675			
511 Sporting goods stores; toy shops	5,103,720	106,967,013			
512 Variety stores; 5 & 10 specialty stores	6,255,410	129,608,747			
513 Others	54,851,369	1,150,977,887			
514 Paint, wallpaper, and glass stores	2,585,033	54,349,660			
515 Pawn shops; army surplus stores, etc.	648,086	13,592,045			
516 Road building equipment and supply dealers	5,128,932	107,889,585			
517 Gift and novelty shops; coin dealers	2,065,455	43,030,160			

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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.