

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

May 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 9,105,967	\$ 191,222,570	Macon	\$ 1,789,758	\$ 37,657,359
Alexander	979,008	20,600,656	Madison	478,769	10,024,338
Alleghany	360,837	7,572,930	Martin	792,257	16,634,309
Anson	660,683	13,874,048	McDowell	1,685,456	35,424,341
Ashe	1,135,863	23,825,524	Mecklenburg	76,555,445	1,607,813,667
Avery	889,865	18,595,066	Mitchell	525,019	11,014,970
Beaufort	2,029,046	42,540,277	Montgomery	881,776	18,507,506
Bertie	378,924	7,962,171	Moore	5,020,889	105,433,067
Bladen	814,303	17,155,524	Nash	3,928,610	82,600,546
Brunswick	6,705,753	141,134,439	New Hanover	15,437,785	324,444,064
Buncombe	16,196,672	338,858,165	Northampton	557,691	11,730,907
Burke	2,987,471	63,014,695	Onslow	9,358,422	196,343,937
Cabarrus	12,126,349	254,738,392	Orange	6,582,727	138,303,450
Caldwell	2,697,024	56,320,492	Pamlico	403,978	8,511,647
Camden	264,952	5,583,516	Pasquotank	2,110,150	44,117,787
Carteret	4,018,919	84,843,138	Pender	2,187,970	45,909,091
Caswell	320,416	6,715,060	Perquimans	321,814	6,734,954
Catawba	8,612,844	181,351,772	Person	1,415,139	29,881,865
Chatham	3,044,605	64,006,716	Pitt	8,439,600	177,435,249
Cherokee	1,231,397	25,880,245	Polk	583,907	12,209,784
Chowan	533,883	11,127,240	Randolph	4,853,107	101,767,985
Clay	380,445	7,998,111	Richmond	1,636,321	34,391,326
Cleveland	3,958,938	82,928,638	Robeson	4,584,754	96,317,784
Columbus	1,716,222	36,026,892	Rockingham	3,114,563	65,405,736
Craven	4,587,926	96,456,772	Rowan	5,697,402	119,395,501
Cumberland	15,710,579	329,916,428	Rutherford	2,458,753	51,611,459
Currituck	1,182,546	24,740,743	Sampson	2,085,006	43,701,448
Dare	2,728,392	56,929,242	Scotland	1,302,706	27,363,361
Davidson	6,413,848	134,821,782	Stanly	3,137,813	66,159,229
Davie	1,545,467	32,269,207	Stokes	1,164,666	24,320,703
Duplin	1,783,603	37,454,261	Surry	3,797,776	79,665,831
Durham	24,324,471	511,320,742	Swain	434,559	9,088,893
Edgecombe	2,544,095	53,462,031	Transylvania	1,363,699	28,669,678
Forsyth	19,001,703	398,638,275	Tyrrell	82,635	1,729,032
Franklin	2,077,516	43,577,485	Union	9,254,419	194,501,231
Gaston	9,931,699	208,797,610	Vance	1,811,937	38,681,162
Gates	195,904	4,081,933	Wake	66,298,717	1,392,370,148
Graham	321,829	6,769,401	Warren	384,984	8,187,601
Granville	1,631,046	34,210,492	Washington	305,913	6,418,744
Greene	338,572	6,831,073	Watauga	2,489,076	52,157,107
Guilford	25,237,241	530,744,212	Wayne	5,000,963	105,419,984
Halifax	1,937,132	40,814,454	Wilkes	3,457,185	71,526,483
Harnett	4,426,253	92,954,710	Wilson	3,981,109	83,498,513
Haywood	2,677,543	55,997,335	Yadkin	1,056,162	21,709,909
Henderson	4,812,949	100,930,423	Yancey	568,141	11,930,834
Hertford	879,530	18,453,352	Foreign	35,626,494	750,036,292
Hoke	1,109,260	23,338,369	Combined General Rate	92,440,671	—
Hyde	137,018	2,833,136	Motor Vehicle Lease (Short-Term) and Subscription	7,951,589	—
Iredell	9,711,315	203,769,145			
Jackson	2,206,654	46,299,289			
Johnston	7,855,140	165,199,014			
Jones	212,873	4,433,818			
Lee	3,216,525	68,489,991			
Lenoir	2,438,809	51,166,032			
Lincoln	4,143,307	87,239,254	TOTALS	\$ 651,869,413	\$ 11,583,575,101

* 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 2020. Data reflect sales (including purchases for use) primarily in April 2020, 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%; those from vehicle subscriptions are taxed at the rate of 5%.

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

May 2020 Report					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
3% and 4.75% Tax Group	\$ 2,160,874	\$ 59,380,004	Lumber & Building Material Group - 4.75%	\$ 85,301,384	\$ 1,794,037,065
001 Manufactured homes - 4.75%	657,744	13,847,177	601 Sheet metal shops; steel fabricators	3,012,286	63,351,980
002 Boats - 3%	1,136,217	37,871,716	602 Building hardware and machine stores	793,193	16,691,845
004 Modular homes - 4.75%	366,912	7,661,110	603 Building material dealers	64,225,364	1,351,500,491
			604 Cabinet shops	1,126,609	23,622,148
Apparel Group - 4.75%	\$ 10,055,850	\$ 210,101,517	605 Electrical, plumbing and heating supply dealers	12,339,360	258,743,175
101 Boot and shoe stores	2,386,169	49,806,182	606 Monument and tombstone dealers	76,102	1,568,609
102 Clothing stores	6,670,974	139,554,583	607 Others	2,263,479	47,616,756
103 Furriers (suppressed)			608 Storm window and door dealers	1,464,992	30,942,061
104 Men's clothing & accessory stores	9,263	194,436			
105 Women's clothing & accessory stores	13,582	273,932	Unclassified Group - 4.75%	\$ 142,121,348	\$ 2,981,766,564
106 Shoe repair shops	133,270	2,805,209	701 Beauty and barber shops and supply dealers	1,279,464	26,730,344
107 Others	842,593	17,467,175	702 Bookstores, school supply stores	1,045,840	21,971,411
Automotive Group - 4.75%	\$ 36,290,716	\$ 757,790,425	703 Newsstands	688,022	14,414,626
201 Motor vehicle dealers	6,531,203	137,279,440	704 Coal, wood, fuel oil, and bottled gas dealers	1,703,666	35,851,709
202 Service stations	3,241,354	68,077,450	705 Feed stores, millers, hatcheries	694,322	14,579,734
203 Garages	5,657,643	117,110,213	706 Florists and nurseries	2,794,322	58,309,945
204 Motorcycle and bicycle dealers	1,943,430	40,488,595	707 Airplane dealers	248,005	5,157,031
205 Automotive supply stores	10,513,046	218,427,551	708 Hotels, motels, cottage rentals, etc.	4,710,503	98,577,470
206 Others	1,225,468	25,473,244	709 Office machine and supply dealers	11,955,560	251,471,504
207 Oil and petroleum products dealers	3,219,477	67,754,350	710 Funeral homes	767,461	16,030,612
208 Tire dealers, recappers and repairers	3,654,135	76,785,589	711 Others	95,949,978	2,014,173,915
209 Manufactured home (mobile home) dealers	304,959	6,393,995	712 Photographers, artists, photofinishers	2,935,182	61,278,806
Food Group - 4.75%	\$ 87,543,460	\$ 1,830,098,213	713 Printers, publishers, blueprinters, engravers, etc.	2,826,861	59,079,509
301 Bakeries	902,248	18,636,086	714 Laundries, dry cleaners, etc.	762,010	15,840,556
302 Candy and confectionery stores	180,130	3,744,030	715 Hospitals, physicians, veterinarians, etc.	5,584,384	117,092,090
303 Dairies and dairy bars	467,432	9,767,125	716 Boat and marine supply dealers	741,958	15,585,310
304 Grocery stores, meat markets, etc.	33,344,200	696,919,575	717 Pet, hobby and craft shops	2,979,014	62,557,694
305 Vending machine operators; drink stands	1,514,403	31,799,958	718 Chemical, janitorial supplies and paper products dealers	3,118,262	65,312,643
306 Restaurants, cafeterias, grills, snack bars, etc.	48,401,565	1,012,355,315	719 Machine shops; locksmiths, etc.	1,336,536	27,751,655
307 Others	1,232,665	25,743,862			
308 Taverns, nightclubs, etc.	1,500,817	31,132,260			
Furniture Group - 4.75%	\$ 14,493,968	\$ 304,080,575	Total Retail Sales and Use Group	\$ 551,477,154	\$ 11,583,575,101
401 Furniture stores	4,567,514	95,752,780	Combined General Rate - 7%	\$ 92,440,671	\$ -
402 Household appliance dealers and repair services	4,344,073	91,201,997	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	217,019	4,567,073	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 7,951,589	\$ -
404 Industrial, office and store furniture and fixture dealers	1,470,223	30,937,810			
405 Others	737,540	15,486,959	Grand Total - All Groups	\$ 651,869,413	\$ 11,583,575,101
406 Awning and blinds dealers	167,210	3,517,761			
407 Antique dealers; interior decorators	737,836	15,387,210			
408 Upholstery shops; floor covering dealers	2,252,554	47,228,986			
General Merchandise Group - 4.75%	\$ 173,509,554	\$ 3,646,320,736			
501 Department stores	12,811,407	269,648,288			
502 Drugstores; drug and medical supply houses	8,095,593	170,300,690			
503 Dry goods stores; fabric and yarn shops	267,474	5,594,712			
504 Farm implement and supply stores	5,340,525	111,871,669			
505 Discount stores; general stores	37,777,553	795,094,847			
506 Hardware stores	4,565,320	95,897,163			
507 Jewelry stores; watch and clock repair shops	769,082	16,041,849			
508 Leather and leather goods stores	145,604	3,061,046			
509 Industrial machinery and supply dealers	5,194,325	108,722,364			
510 Secondhand goods stores; flea markets	1,259,781	26,429,514			
511 Sporting goods stores; toy shops	4,474,064	94,036,601			
512 Variety stores; 5 & 10 specialty stores	5,987,895	126,017,203			
513 Others	78,700,473	1,652,861,620			
514 Paint, wallpaper, and glass stores	2,269,207	47,757,767			
515 Pawn shops; army surplus stores, etc.	749,308	15,749,541			
516 Road building equipment and supply dealers	4,606,656	96,919,036			
517 Gift and novelty shops; coin dealers	495,286	10,316,825			

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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.