

**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 2021 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,208,965	\$ 277,727,343	Macon	\$ 3,047,916	\$ 64,111,386
Alexander	1,305,517	27,465,231	Madison	903,786	17,667,382
Alleghany	512,915	10,764,869	Martin	1,158,983	24,060,209
Anson	831,437	17,466,379	McDowell	2,174,515	45,623,372
Ashe	1,543,541	32,443,437	Mecklenburg	110,494,693	2,322,448,733
Avery	1,710,244	35,480,122	Mitchell	730,553	15,332,544
Beaufort	2,669,635	56,234,592	Montgomery	1,101,512	23,126,072
Bertie	507,810	10,663,099	Moore	8,187,418	171,756,027
Bladen	1,140,777	24,110,310	Nash	5,738,317	120,658,014
Brunswick	11,639,015	245,323,250	New Hanover	25,598,357	538,496,351
Buncombe	26,847,199	563,463,823	Northampton	603,069	12,664,501
Burke	4,361,616	91,894,850	Onslow	12,605,478	264,815,930
Cabarrus	18,640,601	392,115,534	Orange	9,299,855	195,533,744
Caldwell	3,428,777	72,250,538	Pamlico	575,105	12,077,058
Camden	335,850	7,036,936	Pasquotank	2,796,528	58,833,281
Carteret	6,989,030	147,456,291	Pender	3,385,144	71,389,782
Caswell	447,686	9,333,758	Perquimans	403,907	8,477,720
Catawba	12,604,281	267,122,366	Person	1,904,006	40,283,071
Chatham	4,200,517	88,244,113	Pitt	12,406,883	260,366,870
Cherokee	1,929,704	40,523,664	Polk	902,840	18,744,014
Chowan	751,988	15,799,107	Randolph	6,752,605	141,797,401
Clay	515,445	10,783,519	Richmond	2,257,428	47,462,714
Cleveland	5,286,187	110,951,200	Robeson	5,908,909	124,250,306
Columbus	2,285,757	47,940,215	Rockingham	4,481,333	94,139,694
Craven	6,313,226	132,288,980	Rowan	7,440,212	156,175,985
Cumberland	22,845,139	479,615,505	Rutherford	3,719,474	78,075,232
Currituck	2,587,902	54,361,785	Sampson	2,732,198	57,197,430
Dare	7,933,574	166,832,723	Scotland	1,735,325	36,515,264
Davidson	7,923,433	167,060,923	Stanly	4,003,511	84,393,007
Davie	2,054,943	43,215,748	Stokes	1,493,810	31,316,153
Duplin	2,307,353	48,406,384	Surry	5,081,628	106,799,067
Durham	36,477,931	765,911,801	Swain	885,729	18,473,503
Edgecombe	2,563,285	53,951,385	Transylvania	2,136,959	44,936,424
Forsyth	29,457,371	616,963,729	Tyrrell	127,834	2,676,021
Franklin	2,878,676	61,057,803	Union	12,343,340	259,411,100
Gaston	13,665,794	287,342,253	Vance	2,488,388	52,883,841
Gates	237,361	4,994,811	Wake	96,356,696	2,023,894,592
Graham	424,476	8,879,989	Warren	548,563	11,629,203
Granville	2,006,010	41,754,694	Washington	441,553	9,274,537
Greene	484,892	10,171,967	Watauga	4,568,798	95,990,742
Guilford	37,613,842	791,331,789	Wayne	6,716,255	141,649,479
Halifax	2,742,343	57,634,235	Wilkes	3,417,241	71,945,053
Harnett	5,746,404	120,792,297	Wilson	5,149,880	108,112,356
Haywood	4,094,128	85,905,093	Yadkin	1,280,139	26,921,083
Henderson	7,096,246	149,116,111	Yancey	822,765	17,282,678
Hertford	1,159,699	24,332,918	Foreign	37,592,198	790,964,881
Hoke	1,364,459	28,709,404	Combined General Rate	101,471,502	—
Hyde	336,273	7,056,086	Motor Vehicle Lease (Short-Term) and Subscription	6,176,842	—
Iredell	14,559,984	306,402,028			
Jackson	3,307,920	69,295,085			
Johnston	10,804,659	227,501,038			
Jones	278,402	5,844,682			
Lee	4,633,315	98,964,730			
Lenoir	2,983,998	62,498,033			
Lincoln	5,876,324	123,805,113	<b>TOTALS</b>	<b>\$ 898,603,836</b>	<b>\$ 16,625,227,479</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 2021. Data reflect sales (including purchases for use) primarily for April 2021, but may include sales for 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 2021 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>\$ 3,014,505</b>	<b>\$ 84,852,568</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 110,038,265</b>	<b>\$ 2,314,377,225</b>
001 Manufactured homes - 4.75%	813,409	17,124,408	601 Sheet metal shops; steel fabricators	3,632,697	76,423,869
002 Boats - 3%	1,742,238	58,068,011	602 Building hardware and machine stores	969,666	20,401,276
004 Modular homes - 4.75%	458,857	9,660,149	603 Building material dealers	83,084,137	1,748,568,907
			604 Cabinet shops	1,449,765	30,418,602
<b>Apparel Group - 4.75%</b>	<b>\$ 30,197,039</b>	<b>\$ 637,195,394</b>	605 Electrical, plumbing and heating supply dealers	14,431,505	303,222,741
101 Boot and shoe stores	5,161,442	108,611,710	606 Monument and tombstone dealers	126,329	2,618,795
102 Clothing stores	23,797,806	502,615,846	607 Others	4,293,456	89,583,686
103 Furriers (suppressed)			608 Storm window and door dealers	2,050,709	43,139,349
104 Men's clothing & accessory stores	19,649	413,665			
105 Women's clothing & accessory stores	36,224	754,689	<b>Unclassified Group - 4.75%</b>	<b>\$ 212,469,470</b>	<b>\$ 4,456,296,178</b>
106 Shoe repair shops	334,250	7,036,104	701 Beauty and barber shops and supply dealers	2,635,979	55,307,558
107 Others	847,667	17,763,379	702 Bookstores, school supply stores	2,214,673	46,373,696
<b>Automotive Group - 4.75%</b>	<b>\$ 48,630,310</b>	<b>\$ 1,017,968,270</b>	703 Newsstands	1,187,354	24,830,274
201 Motor vehicle dealers	10,222,233	214,376,163	704 Coal, wood, fuel oil, and bottled gas dealers	1,974,388	41,472,778
202 Service stations	4,202,594	88,175,171	705 Feed stores, millers, hatcheries	950,676	19,967,137
203 Garages	7,971,708	165,080,516	706 Florists and nurseries	3,960,976	82,491,949
204 Motorcycle and bicycle dealers	1,932,475	40,529,580	707 Airplane dealers	317,592	6,674,178
205 Automotive supply stores	13,038,012	273,741,886	708 Hotels, motels, cottage rentals, etc.	20,944,149	439,910,485
206 Others	1,853,665	38,533,954	709 Office machine and supply dealers	14,628,637	307,592,792
207 Oil and petroleum products dealers	3,676,269	77,328,489	710 Funeral homes	865,030	17,875,216
208 Tire dealers, recappers and repairers	5,370,019	112,571,051	711 Others	135,647,141	2,844,051,143
209 Manufactured home (mobile home) dealers	363,335	7,631,459	712 Photographers, artists, photofinishers	3,671,173	76,878,530
<b>Food Group - 4.75%</b>	<b>\$ 131,752,021</b>	<b>\$ 2,757,966,760</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,326,529	91,031,982
301 Bakeries	1,906,604	39,936,579	714 Laundries, dry cleaners, etc.	1,141,190	23,826,098
302 Candy and confectionery stores	433,217	9,021,134	715 Hospitals, physicians, veterinarians, etc.	6,062,132	127,315,135
303 Dairies and dairy bars	1,013,830	21,137,179	716 Boat and marine supply dealers	1,352,886	28,525,277
304 Grocery stores, meat markets, etc.	35,290,944	740,429,171	717 Pet, hobby and craft shops	5,223,790	109,668,767
305 Vending machine operators; drink stands	2,264,927	47,617,407	718 Chemical, janitorial supplies and paper products dealers	3,446,296	72,510,132
306 Restaurants, cafeterias, grills, snack bars, etc.	84,905,079	1,777,464,913	719 Machine shops; locksmiths, etc.	1,918,880	39,993,050
307 Others	1,719,399	36,028,733			
308 Taverns, nightclubs, etc.	4,218,020	86,331,644			
<b>Furniture Group - 4.75%</b>	<b>\$ 22,694,774</b>	<b>\$ 475,827,575</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 790,955,492</b>	<b>\$ 16,625,227,479</b>
401 Furniture stores	10,114,376	212,410,542	<b>Combined General Rate - 7%</b>	<b>\$ 101,471,502</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,164,184	87,490,552	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	318,212	6,836,211	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 6,176,842</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,127,136	23,675,676			
405 Others	1,104,666	22,792,751	<b>Grand Total - All Groups</b>	<b>\$ 898,603,836</b>	<b>\$ 16,625,227,479</b>
406 Awning and blinds dealers	246,932	5,196,352			
407 Antique dealers; interior decorators	2,249,457	47,097,420			
408 Upholstery shops; floor covering dealers	3,369,812	70,328,073			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 232,159,109</b>	<b>\$ 4,880,743,509</b>			
501 Department stores	22,299,769	469,406,796			
502 Drugstores; drug and medical supply houses	10,214,497	214,723,406			
503 Dry goods stores; fabric and yarn shops	644,126	13,548,492			
504 Farm implement and supply stores	6,859,038	144,351,495			
505 Discount stores; general stores	43,490,655	915,311,706			
506 Hardware stores	5,823,291	122,259,101			
507 Jewelry stores; watch and clock repair shops	3,364,741	70,715,310			
508 Leather and leather goods stores	347,656	7,304,959			
509 Industrial machinery and supply dealers	9,064,360	190,701,373			
510 Secondhand goods stores; flea markets	2,244,468	46,992,071			
511 Sporting goods stores; toy shops	6,954,901	146,209,901			
512 Variety stores; 5 & 10 specialty stores	7,026,443	147,871,862			
513 Others	101,030,930	2,123,273,579			
514 Paint, wallpaper, and glass stores	2,905,015	61,156,740			
515 Pawn shops; army surplus stores, etc.	1,143,374	23,969,728			
516 Road building equipment and supply dealers	6,656,630	140,065,466			
517 Gift and novelty shops; coin dealers	2,089,216	42,881,523			

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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.