

**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 2022 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,358,714	\$ 301,363,004	Macon	\$ 3,412,469	\$ 71,543,709
Alexander	1,373,653	28,904,660	Madison	952,492	20,001,810
Alleghany	524,959	10,984,226	Martin	1,064,944	22,315,609
Anson	878,616	18,462,049	McDowell	2,285,128	47,981,711
Ashe	1,592,574	33,420,315	Mecklenburg	136,672,068	2,869,518,102
Avery	1,787,203	37,305,761	Mitchell	818,687	17,053,328
Beaufort	3,122,138	65,755,461	Montgomery	1,316,955	27,733,831
Bertie	562,555	11,824,759	Moore	9,300,518	195,356,986
Bladen	1,205,106	25,357,371	Nash	6,864,582	144,063,324
Brunswick	13,633,721	287,284,438	New Hanover	29,903,132	628,559,229
Buncombe	31,090,455	653,142,690	Northampton	596,258	12,585,295
Burke	4,575,281	96,252,486	Onslow	13,782,642	289,667,709
Cabarrus	21,099,141	443,970,219	Orange	10,605,229	222,483,992
Caldwell	3,834,889	80,740,310	Pamlico	628,127	13,176,277
Camden	393,766	8,271,660	Pasquotank	3,165,562	66,408,883
Carteret	7,484,575	157,818,136	Pender	4,079,214	85,810,484
Caswell	471,555	9,891,264	Perquimans	426,035	8,957,130
Catawba	13,907,958	294,100,585	Person	1,948,459	41,207,016
Chatham	5,014,460	105,355,770	Pitt	13,631,995	286,478,644
Cherokee	2,075,125	43,571,735	Polk	998,361	20,797,536
Chowan	895,862	18,814,011	Randolph	8,094,801	169,865,208
Clay	684,963	14,304,317	Richmond	2,243,342	47,098,644
Cleveland	5,941,950	124,621,461	Robeson	6,094,972	127,885,418
Columbus	2,352,806	49,399,191	Rockingham	4,566,053	95,991,436
Craven	7,265,458	152,040,100	Rowan	8,576,152	180,144,007
Cumberland	24,729,098	519,480,279	Rutherford	3,807,935	79,830,454
Currituck	2,896,421	60,871,128	Sampson	2,969,916	62,134,804
Dare	9,057,618	190,565,527	Scotland	1,762,826	36,972,085
Davidson	8,706,833	182,884,516	Stanly	4,429,145	93,210,746
Davie	2,343,056	49,233,147	Stokes	1,612,775	33,688,475
Duplin	2,407,435	50,543,482	Surry	5,472,997	115,018,088
Durham	44,029,867	924,876,747	Swain	918,816	19,101,197
Edgecombe	2,159,045	45,266,629	Transylvania	2,304,884	48,556,692
Forsyth	34,458,220	722,900,338	Tyrrell	128,163	2,691,041
Franklin	3,348,509	70,345,234	Union	14,834,197	311,553,944
Gaston	15,882,549	333,810,095	Vance	2,573,283	54,593,479
Gates	285,909	6,017,298	Wake	117,848,327	2,473,575,547
Graham	471,479	9,892,571	Warren	628,539	13,281,952
Granville	2,278,019	47,721,952	Washington	403,234	8,466,266
Greene	512,622	10,744,388	Watauga	5,226,718	109,741,895
Guilford	44,387,172	932,946,597	Wayne	7,344,026	154,440,786
Halifax	2,791,042	58,717,958	Wilkes	4,502,155	94,777,407
Harnett	6,464,137	135,809,140	Wilson	6,017,084	125,976,114
Haywood	4,438,547	93,076,166	Yadkin	1,296,607	27,217,608
Henderson	8,520,563	179,175,318	Yancey	807,665	16,969,085
Hertford	1,188,859	24,936,378	Foreign	41,923,083	883,380,714
Hoke	1,553,263	32,576,464	Combined General Rate	103,610,667	-
Hyde	346,325	7,265,363	Motor Vehicle Lease (Short-Term) and Subscription	16,891,365	-
Iredell	16,346,035	344,556,495			
Jackson	3,735,485	78,335,430			
Johnston	12,782,128	269,032,094			
Jones	285,644	5,998,165			
Lee	5,170,931	111,136,524			
Lenoir	3,194,468	66,826,508			
Lincoln	6,220,870	131,048,194	<b>TOTALS</b>	<b>\$ 1,036,462,217</b>	<b>\$ 19,247,409,801</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 2022. Data reflect sales (including purchases for use) primarily for April 2022, but may include sales for prior periods.

Note: Data include sales and purchases for use of aircraft, boats, and manufactured and modular homes to the extent taxable; such transactions are exempt from county sales and use taxes.

— 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 2022 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>\$ 3,620,557</b>	<b>\$ 99,137,710</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 123,809,515</b>	<b>\$ 2,603,818,470</b>
001 Manufactured homes - 4.75%	1,118,661	23,552,133	601 Sheet metal shops; steel fabricators	4,536,797	95,442,500
002 Boats - 3%	1,866,390	62,212,747	602 Building hardware and machine stores	1,401,290	29,468,862
004 Modular homes - 4.75%	635,506	13,372,830	603 Building material dealers	89,217,442	1,877,187,586
			604 Cabinet shops	1,939,965	40,675,319
<b>Apparel Group - 4.75%</b>	<b>\$ 36,062,633</b>	<b>\$ 757,848,988</b>	605 Electrical, plumbing and heating supply dealers	18,919,264	397,831,182
101 Boot and shoe stores	5,754,978	120,966,071	606 Monument and tombstone dealers	121,368	2,553,386
102 Clothing stores	28,460,808	598,069,108	607 Others	5,024,158	105,342,754
103 Furriers (suppressed)			608 Storm window and door dealers	2,649,232	55,316,881
104 Men's clothing & accessory stores	42,805	898,924			
105 Women's clothing & accessory stores	44,640	919,122	<b>Unclassified Group - 4.75%</b>	<b>\$ 259,116,653</b>	<b>\$ 5,440,533,763</b>
106 Shoe repair shops	467,199	9,831,141	701 Beauty and barber shops and supply dealers	2,642,130	55,327,852
107 Others	1,292,203	27,164,622	702 Bookstores, school supply stores	3,559,761	74,523,067
<b>Automotive Group - 4.75%</b>	<b>\$ 54,237,967</b>	<b>\$ 1,133,248,713</b>	703 Newsstands	1,452,229	30,468,948
201 Motor vehicle dealers	12,020,477	252,549,498	704 Coal, wood, fuel oil, and bottled gas dealers	2,527,107	53,176,660
202 Service stations	5,588,894	117,168,335	705 Feed stores, millers, hatcheries	984,030	20,704,448
203 Garages	8,895,683	184,827,587	706 Florists and nurseries	3,745,515	78,290,745
204 Motorcycle and bicycle dealers	2,044,594	43,013,630	707 Airplane dealers	355,191	7,444,823
205 Automotive supply stores	13,529,339	281,081,990	708 Hotels, motels, cottage rentals, etc.	30,171,867	634,799,878
206 Others	2,026,929	42,314,541	709 Office machine and supply dealers	18,088,023	380,432,313
207 Oil and petroleum products dealers	3,631,959	76,329,985	710 Funeral homes	896,675	18,779,143
208 Tire dealers, recappers and repairers	6,006,535	125,572,460	711 Others	164,691,983	3,458,370,246
209 Manufactured home (mobile home) dealers	493,558	10,390,688	712 Photographers, artists, photofinishers	3,777,994	78,808,293
<b>Food Group - 4.75%</b>	<b>\$ 155,228,393</b>	<b>\$ 3,250,201,994</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,542,955	94,895,151
301 Bakeries	2,961,509	62,073,787	714 Laundries, dry cleaners, etc.	1,668,545	34,983,389
302 Candy and confectionery stores	460,844	9,557,712	715 Hospitals, physicians, veterinarians, etc.	5,930,775	123,938,513
303 Dairies and dairy bars	1,278,480	26,693,868	716 Boat and marine supply dealers	1,538,042	32,186,863
304 Grocery stores, meat markets, etc.	40,641,116	853,729,318	717 Pet, hobby and craft shops	6,548,637	137,572,385
305 Vending machine operators; drink stands	2,562,321	53,826,724	718 Chemical, janitorial supplies and paper products dealers	4,048,241	85,032,073
306 Restaurants, cafeterias, grills, snack bars, etc.	100,313,535	2,099,326,746	719 Machine shops; locksmiths, etc.	1,946,954	40,798,974
307 Others	1,816,217	37,959,247			
308 Taverns, nightclubs, etc.	5,194,370	107,034,592			
<b>Furniture Group - 4.75%</b>	<b>\$ 25,544,442</b>	<b>\$ 536,115,737</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 915,960,185</b>	<b>\$ 19,247,409,801</b>
401 Furniture stores	11,357,456	238,867,708	<b>Combined General Rate - 7%</b>	<b>\$ 103,610,667</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,426,409	93,122,368	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	405,961	8,513,995	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 16,891,365</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,450,812	30,503,451			
405 Others	1,220,686	25,562,663	<b>Grand Total - All Groups</b>	<b>\$ 1,036,462,217</b>	<b>\$ 19,247,409,801</b>
406 Awning and blinds dealers	257,157	5,391,618			
407 Antique dealers; interior decorators	2,195,047	45,956,358			
408 Upholstery shops; floor covering dealers	4,230,914	88,197,574			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 258,340,024</b>	<b>\$ 5,426,504,426</b>			
501 Department stores	26,643,324	560,817,381			
502 Drugstores; drug and medical supply houses	11,768,752	247,279,952			
503 Dry goods stores; fabric and yarn shops	569,476	11,958,657			
504 Farm implement and supply stores	6,862,595	144,395,419			
505 Discount stores; general stores	43,197,625	908,769,999			
506 Hardware stores	6,421,794	134,589,348			
507 Jewelry stores; watch and clock repair shops	3,840,747	80,607,778			
508 Leather and leather goods stores	486,974	10,247,903			
509 Industrial machinery and supply dealers	10,008,057	210,579,702			
510 Secondhand goods stores; flea markets	2,065,738	43,415,832			
511 Sporting goods stores; toy shops	6,971,654	146,252,123			
512 Variety stores; 5 & 10 specialty stores	7,104,527	149,362,219			
513 Others	117,796,383	2,471,580,930			
514 Paint, wallpaper, and glass stores	2,974,637	62,593,582			
515 Pawn shops; army surplus stores, etc.	1,105,823	23,241,571			
516 Road building equipment and supply dealers	7,681,474	161,690,669			
517 Gift and novelty shops; coin dealers	2,840,445	59,121,360			

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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.