

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 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,811,209	\$ 290,131,616	Macon	\$ 3,297,123	\$ 69,270,096
Alexander	1,370,559	28,794,565	Madison	987,583	20,480,146
Alleghany	589,446	12,331,648	Martin	1,095,423	23,018,428
Anson	822,516	17,267,621	McDowell	2,233,524	46,948,766
Ashe	1,708,410	35,700,594	Mecklenburg	130,338,539	2,737,606,123
Avery	1,558,755	32,681,576	Mitchell	909,345	19,008,684
Beaufort	2,976,202	63,088,331	Montgomery	1,245,581	25,844,260
Bertie	539,045	11,323,701	Moore	8,997,449	188,693,677
Bladen	1,281,109	26,927,065	Nash	6,181,846	129,746,640
Brunswick	13,514,337	284,117,313	New Hanover	28,072,616	590,438,191
Buncombe	29,172,580	611,450,302	Northampton	614,460	12,924,058
Burke	4,459,064	93,795,502	Onslow	13,522,282	283,865,161
Cabarrus	21,268,479	447,703,793	Orange	11,249,362	236,254,872
Caldwell	3,554,335	74,729,036	Pamlico	625,099	13,114,051
Camden	428,436	8,944,262	Pasquotank	3,073,728	64,621,334
Carteret	7,328,695	153,960,173	Pender	3,636,550	76,329,812
Caswell	482,322	10,014,946	Perquimans	420,024	8,815,397
Catawba	13,268,760	279,551,784	Person	2,279,637	47,997,745
Chatham	5,019,031	105,264,509	Pitt	12,991,420	272,341,659
Cherokee	1,951,137	40,926,636	Polk	978,411	20,409,216
Chowan	764,067	16,117,962	Randolph	8,811,298	184,886,348
Clay	591,137	12,368,239	Richmond	2,204,744	46,157,863
Cleveland	5,987,794	125,264,267	Robeson	6,019,752	125,964,442
Columbus	2,368,078	49,514,917	Rockingham	4,974,615	104,375,025
Craven	7,096,518	149,094,346	Rowan	8,616,796	180,999,195
Cumberland	23,422,354	490,542,872	Rutherford	3,759,191	78,826,041
Currituck	2,659,363	55,582,535	Sampson	3,063,532	63,972,496
Dare	8,187,759	172,195,960	Scotland	1,787,611	37,572,324
Davidson	8,644,078	181,369,123	Stanly	4,044,924	85,326,738
Davie	2,369,995	49,780,444	Stokes	1,752,552	36,728,731
Duplin	2,353,547	49,361,584	Surry	5,358,991	112,681,230
Durham	40,222,747	845,385,284	Swain	925,171	19,470,708
Edgecombe	2,322,183	48,723,478	Transylvania	2,309,799	48,228,616
Forsyth	31,268,170	656,740,439	Tyrrell	141,953	2,977,277
Franklin	3,350,646	70,200,601	Union	13,724,068	288,183,772
Gaston	15,379,496	322,768,272	Vance	2,413,498	51,333,487
Gates	231,953	4,889,919	Wake	111,451,694	2,340,739,340
Graham	437,753	9,232,466	Warren	581,068	12,337,788
Granville	2,198,907	46,143,064	Washington	414,075	8,534,825
Greene	469,443	9,827,163	Watauga	4,758,801	99,916,645
Guilford	45,645,795	959,117,618	Wayne	6,787,203	142,743,920
Halifax	2,764,234	58,014,917	Wilkes	3,728,884	78,373,968
Harnett	6,312,032	132,040,282	Wilson	5,657,442	118,468,344
Haywood	4,480,177	93,951,576	Yadkin	1,358,802	28,438,703
Henderson	8,273,517	173,270,153	Yancey	822,783	17,255,994
Hertford	1,132,463	23,778,843	Foreign	43,492,338	914,910,433
Hoke	1,450,179	30,373,915	Combined General Rate	104,980,436	—
Hyde	328,279	6,878,965	Motor Vehicle Lease (Short-Term)		
Iredell	15,361,048	323,215,732	and Subscription	10,368,964	—
Jackson	3,415,086	71,700,343			
Johnston	11,851,596	248,687,284			
Jones	281,867	5,898,892			
Lee	4,793,614	102,110,365			
Lenoir	2,939,740	61,617,932			
Lincoln	6,342,787	133,170,530	TOTALS	\$ 997,863,814	\$ 18,534,767,823

* 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 2023. Data reflect sales (including purchases for use) primarily for April 2023, 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 2023 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	\$ 3,386,370	\$ 90,331,777	Lumber & Building Material Group - 4.75%	\$ 113,937,612	\$ 2,395,035,986
001 Manufactured homes - 4.75%	1,113,618	23,444,586	601 Sheet metal shops; steel fabricators	5,049,826	105,797,295
002 Boats - 3%	1,550,769	51,692,289	602 Building hardware and machine stores	864,077	18,189,526
004 Modular homes - 4.75%	721,983	15,194,902	603 Building material dealers	80,768,539	1,699,256,991
			604 Cabinet shops	1,871,325	39,183,557
Apparel Group - 4.75%	\$ 29,886,511	\$ 627,165,673	605 Electrical, plumbing and heating supply dealers	17,575,754	368,737,961
101 Boot and shoe stores	5,098,621	107,234,397	606 Monument and tombstone dealers	112,777	2,349,678
102 Clothing stores	23,518,533	493,455,798	607 Others	4,796,259	100,602,379
103 Furriers (suppressed)			608 Storm window and door dealers	2,899,055	60,918,600
104 Men's clothing & accessory stores	53,337	1,122,876	Unclassified Group - 4.75%	\$ 249,826,909	\$ 5,237,351,085
105 Women's clothing & accessory stores	40,357	827,036	701 Beauty and barber shops and supply dealers	2,591,199	54,305,513
106 Shoe repair shops	314,726	6,586,748	702 Bookstores, school supply stores	2,740,500	57,391,177
107 Others	860,938	17,938,818	703 Newsstands	1,647,785	34,426,666
Automotive Group - 4.75%	\$ 53,853,880	\$ 1,127,453,193	704 Coal, wood, fuel oil, and bottled gas dealers	2,767,437	58,235,720
201 Motor vehicle dealers	11,936,533	250,862,983	705 Feed stores, millers, hatcheries	585,182	12,296,252
202 Service stations	4,881,372	102,499,210	706 Florists and nurseries	3,460,556	71,760,502
203 Garages	9,330,820	193,638,783	707 Airplane dealers	377,116	7,780,903
204 Motorcycle and bicycle dealers	1,827,918	38,412,331	708 Hotels, motels, cottage rentals, etc.	29,914,492	628,718,142
205 Automotive supply stores	13,083,177	274,334,845	709 Office machine and supply dealers	15,796,353	332,250,273
206 Others	2,016,301	41,547,240	710 Funeral homes	866,951	17,896,539
207 Oil and petroleum products dealers	4,102,834	86,309,926	711 Others	160,150,391	3,356,604,479
208 Tire dealers, recappers and repairers	6,328,841	132,824,127	712 Photographers, artists, photofinishers	4,166,762	86,902,714
209 Manufactured home (mobile home) dealers	346,085	7,023,748	713 Printers, publishers, blueprinters, engravers, etc.	3,868,556	80,779,780
Food Group - 4.75%	\$ 159,236,106	\$ 3,336,533,422	714 Laundries, dry cleaners, etc.	1,379,540	28,890,679
301 Bakeries	2,415,895	50,478,695	715 Hospitals, physicians, veterinarians, etc.	5,694,860	119,541,229
302 Candy and confectionery stores	544,578	11,320,234	716 Boat and marine supply dealers	1,388,503	28,897,437
303 Dairies and dairy bars	1,194,110	24,788,032	717 Pet, hobby and craft shops	6,363,778	133,435,895
304 Grocery stores, meat markets, etc.	42,742,926	897,719,070	718 Chemical, janitorial supplies and paper products dealers	4,145,790	87,046,120
305 Vending machine operators; drink stands	2,185,820	45,888,487	719 Machine shops; locksmiths, etc.	1,921,160	40,191,067
306 Restaurants, cafeterias, grills, snack bars, etc.	103,307,112	2,163,419,429			
307 Others	1,854,718	38,752,932			
308 Taverns, nightclubs, etc.	4,990,947	104,166,543			
Furniture Group - 4.75%	\$ 22,909,038	\$ 480,427,423	Total Retail Sales and Use Group	\$ 882,514,414	\$ 18,534,767,823
401 Furniture stores	9,646,231	202,725,647	Combined General Rate - 7%	\$ 104,980,436	\$ -
402 Household appliance dealers and repair services	4,453,706	93,562,932	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	345,771	7,261,211	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 10,368,964	\$ -
404 Industrial, office and store furniture and fixture dealers	1,435,172	30,122,858			
405 Others	1,290,968	26,851,460			
406 Awning and blinds dealers	231,544	4,856,388			
407 Antique dealers; interior decorators	2,072,633	43,041,128			
408 Upholstery shops; floor covering dealers	3,433,014	72,005,798			
General Merchandise Group - 4.75%	\$ 249,477,987	\$ 5,240,469,263	Grand Total - All Groups	\$ 997,863,814	\$ 18,534,767,823
501 Department stores	24,834,311	522,501,238			
502 Drugstores; drug and medical supply houses	11,453,579	240,918,689			
503 Dry goods stores; fabric and yarn shops	707,426	14,756,812			
504 Farm implement and supply stores	7,212,669	150,499,429			
505 Discount stores; general stores	43,287,742	910,845,840			
506 Hardware stores	5,946,126	125,023,682			
507 Jewelry stores; watch and clock repair shops	3,038,105	63,550,539			
508 Leather and leather goods stores	413,763	8,706,180			
509 Industrial machinery and supply dealers	10,190,156	214,040,426			
510 Secondhand goods stores; flea markets	1,939,918	40,677,388			
511 Sporting goods stores; toy shops	7,155,968	150,172,615			
512 Variety stores; 5 & 10 specialty stores	6,802,425	143,049,274			
513 Others	114,698,492	2,408,790,471			
514 Paint, wallpaper, and glass stores	3,107,437	65,348,206			
515 Pawn shops; army surplus stores, etc.	1,170,146	24,568,634			
516 Road building equipment and supply dealers	4,931,550	103,166,284			
517 Gift and novelty shops; coin dealers	2,588,176	53,853,557			

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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.