

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 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,982,393	\$ 293,304,027	Macon	\$ 3,373,021	\$ 70,659,713
Alexander	1,469,156	30,737,846	Madison	1,110,466	23,308,303
Alleghany	645,217	13,485,647	Martin	1,118,381	23,905,601
Anson	947,646	19,924,558	McDowell	2,388,541	50,178,690
Ashe	1,636,874	34,354,121	Mecklenburg	136,522,887	2,869,471,497
Avery	1,630,162	34,450,746	Mitchell	958,607	20,210,279
Beaufort	3,067,476	64,639,700	Montgomery	1,215,050	25,641,176
Bertie	584,281	12,258,468	Moore	10,108,740	212,177,111
Bladen	1,218,436	25,668,955	Nash	6,326,541	132,761,081
Brunswick	14,273,155	300,256,887	New Hanover	29,466,308	619,489,546
Buncombe	29,954,948	628,662,259	Northampton	597,193	12,553,084
Burke	4,471,696	94,081,656	Onslow	13,775,804	289,264,191
Cabarrus	20,858,255	438,731,083	Orange	11,769,541	247,275,763
Caldwell	3,722,760	78,342,735	Pamlico	621,000	13,052,878
Camden	632,275	13,261,597	Pasquotank	3,367,060	70,813,372
Carteret	7,328,373	154,213,745	Pender	4,252,520	89,026,861
Caswell	568,499	11,941,060	Perquimans	469,873	9,883,528
Catawba	14,173,789	298,687,950	Person	2,215,337	46,620,951
Chatham	5,962,774	125,322,875	Pitt	14,152,097	296,905,586
Cherokee	2,076,331	43,345,187	Polk	1,033,080	21,702,167
Chowan	962,694	20,222,307	Randolph	9,012,128	189,221,296
Clay	594,899	12,453,032	Richmond	2,257,477	47,393,022
Cleveland	6,167,169	129,463,135	Robeson	6,247,790	131,232,225
Columbus	2,390,870	50,126,427	Rockingham	4,711,552	98,972,386
Craven	7,120,827	149,527,071	Rowan	9,254,853	194,457,185
Cumberland	24,526,573	513,809,207	Rutherford	3,985,180	83,424,607
Currituck	2,542,757	53,403,773	Sampson	3,187,722	66,914,869
Dare	7,599,155	159,583,949	Scotland	1,725,664	36,223,338
Davidson	9,298,365	195,065,748	Stanly	4,259,260	89,599,546
Davie	2,361,522	49,598,035	Stokes	1,709,755	35,956,944
Duplin	2,499,003	52,275,472	Surry	5,980,787	125,426,790
Durham	43,602,470	914,306,605	Swain	909,841	19,106,314
Edgecombe	2,361,293	49,707,570	Transylvania	2,329,182	48,956,693
Forsyth	33,213,542	696,925,284	Tyrrell	142,760	2,995,190
Franklin	3,525,401	73,992,933	Union	14,439,839	303,689,669
Gaston	17,018,221	357,399,539	Vance	2,533,035	54,016,355
Gates	278,517	5,821,043	Wake	122,541,804	2,573,873,712
Graham	468,759	9,821,502	Warren	620,891	13,205,614
Granville	2,369,573	49,794,646	Washington	542,208	11,391,741
Greene	532,057	11,187,880	Watauga	4,902,321	103,086,796
Guilford	44,737,863	940,390,735	Wayne	7,340,720	153,672,909
Halifax	2,889,734	60,716,804	Wilkes	3,832,629	80,575,355
Harnett	6,776,388	142,193,868	Wilson	6,132,513	128,705,440
Haywood	4,668,651	97,957,978	Yadkin	1,363,721	28,656,354
Henderson	8,541,565	179,393,499	Yancey	853,506	17,837,448
Hertford	1,126,578	23,680,459	Foreign	42,368,038	891,226,497
Hoke	1,709,621	35,944,109	Combined General Rate	112,441,946	-
Hyde	299,772	6,218,861	Motor Vehicle Lease (Short-Term) and Subscription	9,734,018	-
Iredell	16,507,133	347,333,078			
Jackson	3,723,477	78,234,188			
Johnston	12,966,880	272,759,194			
Jones	322,242	6,734,799			
Lee	5,234,075	112,008,739			
Lenoir	3,083,362	64,399,915			
Lincoln	6,063,121	127,237,364	TOTALS	\$ 1,047,491,812	\$ 19,440,079,521

* 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 2024. Data reflect sales (including purchases for use) primarily for April 2024, 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 2024 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	\$ 3,150,200	\$ 83,111,221	Lumber & Building Material Group - 4.75%	\$ 122,468,907	\$ 2,580,367,289
001 Manufactured homes - 4.75%	1,283,522	27,021,304	601 Sheet metal shops; steel fabricators	4,530,013	95,252,863
002 Boats - 3%	1,367,302	45,576,741	602 Building hardware and machine stores	1,163,377	24,485,992
004 Modular homes - 4.75%	499,376	10,513,175	603 Building material dealers	87,060,750	1,837,399,760
			604 Cabinet shops	2,013,348	41,903,421
Apparel Group - 4.75%	\$ 29,824,806	\$ 625,830,804	605 Electrical, plumbing and heating supply dealers	20,566,900	431,498,669
101 Boot and shoe stores	4,510,153	94,847,792	606 Monument and tombstone dealers	117,148	2,466,217
102 Clothing stores	23,949,699	502,528,408	607 Others	3,962,965	83,344,218
103 Furriers (suppressed)			608 Storm window and door dealers	3,054,406	64,016,148
104 Men's clothing & accessory stores	48,561	1,015,354			
105 Women's clothing & accessory stores	44,489	908,749	Unclassified Group - 4.75%	\$ 272,626,136	\$ 5,718,308,003
106 Shoe repair shops	319,481	6,723,938	701 Beauty and barber shops and supply dealers	2,866,045	59,958,011
107 Others	952,423	19,806,563	702 Bookstores, school supply stores	3,006,328	63,033,785
Automotive Group - 4.75%	\$ 56,185,749	\$ 1,176,468,235	703 Newsstands	2,001,715	41,535,442
201 Motor vehicle dealers	12,895,110	270,880,739	704 Coal, wood, fuel oil, and bottled gas dealers	2,623,165	55,015,800
202 Service stations	5,189,507	109,132,539	705 Feed stores, millers, hatcheries	614,815	12,899,632
203 Garages	10,483,730	218,596,023	706 Florists and nurseries	3,801,140	79,449,084
204 Motorcycle and bicycle dealers	1,852,281	38,767,250	707 Airplane dealers	420,760	8,853,990
205 Automotive supply stores	13,507,409	282,572,423	708 Hotels, motels, cottage rentals, etc.	30,887,908	648,957,332
206 Others	2,280,991	47,481,513	709 Office machine and supply dealers	16,964,493	356,959,443
207 Oil and petroleum products dealers	3,344,559	70,391,566	710 Funeral homes	871,183	17,927,789
208 Tire dealers, recappers and repairers	6,272,135	131,154,956	711 Others	176,251,447	3,696,867,650
209 Manufactured home (mobile home) dealers	360,028	7,491,225	712 Photographers, artists, photofinishers	5,212,093	108,726,464
Food Group - 4.75%	\$ 158,445,873	\$ 3,321,915,761	713 Printers, publishers, blueprinters, engravers, etc.	4,453,623	93,228,469
301 Bakeries	2,472,638	51,382,236	714 Laundries, dry cleaners, etc.	1,478,092	30,858,865
302 Candy and confectionery stores	466,473	9,602,108	715 Hospitals, physicians, veterinarians, etc.	6,567,067	138,113,968
303 Dairies and dairy bars	1,295,492	26,874,430	716 Boat and marine supply dealers	1,382,454	29,020,501
304 Grocery stores, meat markets, etc.	41,710,450	876,304,574	717 Pet, hobby and craft shops	6,283,368	131,706,678
305 Vending machine operators; drink stands	2,878,860	60,516,727	718 Chemical, janitorial supplies and paper products dealers	4,653,815	97,606,333
306 Restaurants, cafeterias, grills, snack bars, etc.	103,078,279	2,160,423,915	719 Machine shops; locksmiths, etc.	2,286,626	47,588,766
307 Others	1,756,002	36,684,511			
308 Taverns, nightclubs, etc.	4,787,679	100,127,259			
Furniture Group - 4.75%	\$ 23,057,428	\$ 482,851,307	Total Retail Sales and Use Group	\$ 925,315,848	\$ 19,440,079,521
401 Furniture stores	9,372,419	196,658,410	Combined General Rate - 7%	\$ 112,441,946	\$ -
402 Household appliance dealers and repair services	4,515,782	94,962,148	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	335,481	7,020,633	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,734,018	\$ -
404 Industrial, office and store furniture and fixture dealers	1,634,863	34,052,697			
405 Others	1,272,430	26,564,944	Grand Total - All Groups	\$ 1,047,491,812	\$ 19,440,079,521
406 Awning and blinds dealers	291,640	6,040,091			
407 Antique dealers; interior decorators	1,965,064	40,823,140			
408 Upholstery shops; floor covering dealers	3,669,750	76,729,244			
General Merchandise Group - 4.75%	\$ 259,556,750	\$ 5,451,226,902			
501 Department stores	24,952,066	525,058,617			
502 Drugstores; drug and medical supply houses	11,170,154	234,936,472			
503 Dry goods stores; fabric and yarn shops	641,010	13,481,522			
504 Farm implement and supply stores	7,525,275	158,279,839			
505 Discount stores; general stores	41,999,272	883,515,650			
506 Hardware stores	6,676,791	140,313,648			
507 Jewelry stores; watch and clock repair shops	3,246,445	68,174,492			
508 Leather and leather goods stores	440,676	9,255,380			
509 Industrial machinery and supply dealers	10,054,336	211,104,145			
510 Secondhand goods stores; flea markets	1,912,186	39,847,498			
511 Sporting goods stores; toy shops	6,946,313	145,834,253			
512 Variety stores; 5 & 10 specialty stores	6,701,903	141,013,886			
513 Others	124,035,552	2,602,167,590			
514 Paint, wallpaper, and glass stores	3,447,528	72,524,237			
515 Pawn shops; army surplus stores, etc.	1,068,731	22,419,116			
516 Road building equipment and supply dealers	6,215,001	130,775,051			
517 Gift and novelty shops; coin dealers	2,523,510	52,525,506			

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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.