

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

June 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 10,168,468	\$ 213,120,307	Macon	\$ 2,209,686	\$ 46,597,665
Alexander	1,120,018	23,804,033	Madison	544,093	11,390,762
Alleghany	395,071	8,285,123	Martin	922,215	19,372,501
Anson	699,493	14,714,116	McDowell	1,834,330	38,530,686
Ashe	1,366,874	28,644,285	Mecklenburg	84,507,403	1,776,115,338
Avery	1,140,687	23,995,782	Mitchell	628,331	13,208,455
Beaufort	2,273,939	48,435,794	Montgomery	970,653	20,314,202
Bertie	396,965	8,297,896	Moore	5,774,894	121,378,636
Bladen	987,448	20,868,656	Nash	4,548,611	95,839,159
Brunswick	8,840,173	186,233,252	New Hanover	19,233,638	405,037,715
Buncombe	18,251,045	382,822,187	Northampton	688,543	14,474,390
Burke	3,495,941	73,997,688	Onslow	10,674,024	224,502,127
Cabarrus	14,283,082	300,806,088	Orange	7,380,441	155,094,992
Caldwell	2,976,394	62,872,057	Pamlico	454,323	9,574,058
Camden	333,015	7,020,210	Pasquotank	2,551,269	53,696,569
Carteret	5,690,553	120,565,936	Pender	2,725,654	57,368,951
Caswell	346,536	7,271,434	Perquimans	350,238	7,374,508
Catawba	9,942,742	210,730,977	Person	1,618,116	34,328,426
Chatham	3,035,079	63,800,243	Pitt	9,788,472	205,933,097
Cherokee	1,574,050	33,095,097	Polk	659,327	13,856,895
Chowan	587,033	12,339,504	Randolph	5,408,137	113,554,877
Clay	440,390	9,264,813	Richmond	1,982,707	41,671,603
Cleveland	4,237,490	89,009,662	Robeson	4,790,962	100,567,013
Columbus	1,842,993	38,594,004	Rockingham	3,533,231	74,182,801
Craven	5,449,978	114,757,912	Rowan	6,014,831	126,322,326
Cumberland	17,742,023	372,828,853	Rutherford	2,878,865	60,467,311
Currituck	2,220,609	46,678,972	Sampson	2,274,484	47,753,531
Dare	5,686,714	119,624,083	Scotland	1,434,354	30,168,772
Davidson	6,691,055	140,575,365	Stanly	3,355,489	70,843,557
Davie	1,670,164	34,910,909	Stokes	1,164,423	24,464,240
Duplin	2,036,872	42,769,341	Surry	4,179,452	87,855,945
Durham	24,892,995	522,503,104	Swain	623,732	13,078,389
Edgecombe	2,289,105	48,094,125	Transylvania	1,687,688	35,472,611
Forsyth	21,921,625	459,669,527	Tyrrell	101,221	2,130,388
Franklin	2,307,091	48,434,585	Union	9,886,055	207,727,000
Gaston	11,019,661	231,454,865	Vance	2,490,473	53,245,786
Gates	201,830	4,223,503	Wake	72,785,694	1,529,744,368
Graham	328,427	6,868,124	Warren	459,638	9,771,797
Granville	1,696,702	35,663,999	Washington	374,019	7,867,009
Greene	353,686	7,429,173	Watauga	3,071,746	64,346,823
Guilford	28,396,528	597,743,120	Wayne	5,626,654	118,557,312
Halifax	2,257,581	47,586,092	Wilkes	3,501,401	73,494,361
Harnett	4,875,143	102,440,849	Wilson	5,476,623	114,894,560
Haywood	3,370,348	70,945,599	Yadkin	1,120,798	23,173,798
Henderson	5,537,859	116,403,609	Yancey	660,962	13,821,623
Hertford	1,028,399	21,618,920	Foreign	38,356,237	810,780,795
Hoke	1,234,672	25,963,315	Combined General Rate	91,969,535	—
Hyde	208,421	4,343,939	Motor Vehicle Lease (Short-Term) and Subscription	4,375,231	—
Iredell	11,907,738	251,214,962			
Jackson	2,521,142	53,042,862			
Johnston	9,267,088	195,101,000			
Jones	220,483	4,630,605			
Lee	4,108,183	91,359,173			
Lenoir	2,823,625	59,342,643			
Lincoln	4,399,107	92,974,307	TOTALS	\$ 720,739,237	\$ 13,139,734,307

* 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 June 2020. Data reflect sales (including purchases for use) primarily in May 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

June 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	\$ 3,695,330	\$ 109,193,257	Lumber & Building Material Group - 4.75%	\$ 84,158,000	\$ 1,770,190,999
001 Manufactured homes - 4.75%	665,028	14,000,517	601 Sheet metal shops; steel fabricators	2,552,445	53,722,311
002 Boats - 3%	2,556,610	85,220,329	602 Building hardware and machine stores	727,525	15,290,283
004 Modular homes - 4.75%	473,692	9,972,411	603 Building material dealers	63,029,869	1,326,539,507
Apparel Group - 4.75%	\$ 17,319,297	\$ 363,096,453	604 Cabinet shops	1,057,279	22,160,726
101 Boot and shoe stores	3,866,743	81,270,712	605 Electrical, plumbing and heating supply dealers	11,348,517	238,404,131
102 Clothing stores	12,214,351	256,391,322	606 Monument and tombstone dealers	96,408	1,987,941
103 Furriers (suppressed)			607 Others	3,989,081	83,552,821
104 Men's clothing & accessory stores	21,585	452,900	608 Storm window and door dealers	1,356,877	28,533,279
105 Women's clothing & accessory stores	35,969	751,365	Unclassified Group - 4.75%	\$ 153,945,876	\$ 3,230,783,095
106 Shoe repair shops	228,049	4,259,407	701 Beauty and barber shops and supply dealers	2,039,968	42,793,193
107 Others	952,600	19,970,747	702 Bookstores, school supply stores	1,581,649	32,871,511
Automotive Group - 4.75%	\$ 38,929,560	\$ 816,018,649	703 Newsstands	817,420	17,080,910
201 Motor vehicle dealers	7,373,478	155,184,452	704 Coal, wood, fuel oil, and bottled gas dealers	1,311,560	27,374,987
202 Service stations	3,797,809	79,665,994	705 Feed stores, millers, hatcheries	806,132	16,931,503
203 Garages	5,905,939	122,374,524	706 Florists and nurseries	3,168,682	66,318,528
204 Motorcycle and bicycle dealers	2,404,698	50,323,420	707 Airplane dealers	231,202	4,866,030
205 Automotive supply stores	10,887,277	228,637,546	708 Hotels, motels, cottage rentals, etc.	10,179,898	213,689,138
206 Others	1,427,988	29,940,178	709 Office machine and supply dealers	12,072,223	253,981,279
207 Oil and petroleum products dealers	2,629,343	55,354,587	710 Funeral homes	816,665	17,086,650
208 Tire dealers, recappers and repairers	4,093,887	85,940,148	711 Others	98,077,529	2,058,537,822
209 Manufactured home (mobile home) dealers	409,140	8,597,799	712 Photographers, artists, photofinishers	3,130,016	65,565,626
Food Group - 4.75%	\$ 106,844,054	\$ 2,236,221,258	713 Printers, publishers, blueprinters, engravers, etc.	2,927,452	61,444,080
301 Bakeries	1,177,504	24,615,036	714 Laundries, dry cleaners, etc.	837,114	17,531,580
302 Candy and confectionery stores	277,578	5,805,837	715 Hospitals, physicians, veterinarians, etc.	5,484,620	115,326,770
303 Dairies and dairy bars	723,745	15,165,441	716 Boat and marine supply dealers	1,222,930	25,417,957
304 Grocery stores, meat markets, etc.	37,433,086	785,719,335	717 Pet, hobby and craft shops	4,850,316	101,693,015
305 Vending machine operators; drink stands	1,565,501	32,835,044	718 Chemical, janitorial supplies and paper products dealers	2,936,352	61,987,722
306 Restaurants, cafeterias, grills, snack bars, etc.	62,274,364	1,301,872,491	719 Machine shops; locksmiths, etc.	1,454,147	30,284,795
307 Others	1,351,323	28,209,851			
308 Taverns, nightclubs, etc.	2,040,953	41,998,223			
Furniture Group - 4.75%	\$ 17,336,042	\$ 364,300,298	Total Retail Sales and Use Group	\$ 624,394,470	\$ 13,139,734,307
401 Furniture stores	7,461,490	156,922,886	Combined General Rate - 7%	\$ 91,969,535	\$ -
402 Household appliance dealers and repair services	3,830,174	80,567,062	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	287,792	6,040,860	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 4,375,231	\$ -
404 Industrial, office and store furniture and fixture dealers	1,330,975	27,995,816			
405 Others	873,808	18,300,730	Grand Total - All Groups	\$ 720,739,237	\$ 13,139,734,307
406 Awning and blinds dealers	204,554	4,302,309			
407 Antique dealers; interior decorators	988,315	20,562,164			
408 Upholstery shops; floor covering dealers	2,358,934	49,608,472			
General Merchandise Group - 4.75%	\$ 202,166,311	\$ 4,249,930,298			
501 Department stores	16,923,302	356,227,263			
502 Drugstores; drug and medical supply houses	8,516,444	178,864,588			
503 Dry goods stores; fabric and yarn shops	497,203	10,463,574			
504 Farm implement and supply stores	5,125,773	107,864,282			
505 Discount stores; general stores	42,988,735	904,757,886			
506 Hardware stores	5,154,068	108,410,686			
507 Jewelry stores; watch and clock repair shops	1,837,912	38,467,872			
508 Leather and leather goods stores	208,271	4,378,643			
509 Industrial machinery and supply dealers	5,947,011	124,933,615			
510 Secondhand goods stores; flea markets	1,771,284	37,218,454			
511 Sporting goods stores; toy shops	6,170,089	129,657,325			
512 Variety stores; 5 & 10 specialty stores	6,786,118	142,834,985			
513 Others	91,488,361	1,922,214,568			
514 Paint, wallpaper, and glass stores	2,434,961	51,258,663			
515 Pawn shops; army surplus stores, etc.	867,614	18,196,386			
516 Road building equipment and supply dealers	4,434,097	93,338,650			
517 Gift and novelty shops; coin dealers	1,015,069	20,842,857			

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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.