

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 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,443,827	\$ 303,500,766	Macon	\$ 3,786,091	\$ 79,602,172
Alexander	1,398,219	29,430,857	Madison	1,006,863	21,148,964
Alleghany	598,182	12,475,401	Martin	1,084,390	22,802,064
Anson	882,624	18,553,747	McDowell	2,334,669	49,070,526
Ashe	1,785,795	37,296,098	Mecklenburg	138,996,190	2,922,401,876
Avery	1,919,363	40,294,040	Mitchell	897,207	18,829,190
Beaufort	3,139,212	65,692,043	Montgomery	1,255,553	26,339,166
Bertie	522,222	10,980,411	Moore	9,954,716	208,615,426
Bladen	1,341,324	28,303,217	Nash	6,570,506	138,142,637
Brunswick	14,055,780	296,425,523	New Hanover	29,057,584	611,754,313
Buncombe	30,470,892	640,144,469	Northampton	597,935	12,588,162
Burke	4,730,668	99,824,693	Onslow	13,808,586	289,582,632
Cabarrus	22,453,257	472,480,386	Orange	11,673,879	245,376,427
Caldwell	3,719,938	78,402,375	Pamlico	627,179	13,053,448
Camden	439,378	9,232,452	Pasquotank	3,463,593	72,109,857
Carteret	7,993,942	168,740,259	Pender	3,918,407	82,388,147
Caswell	545,678	11,437,179	Perquimans	416,043	8,747,753
Catawba	13,874,087	292,443,569	Person	2,077,143	43,726,104
Chatham	5,135,121	107,839,818	Pitt	13,592,707	284,502,779
Cherokee	2,470,924	51,855,016	Polk	1,020,566	21,452,422
Chowan	842,995	17,716,920	Randolph	9,608,771	201,679,327
Clay	577,788	12,130,501	Richmond	2,349,539	49,410,871
Cleveland	5,759,768	120,935,289	Robeson	6,159,098	129,495,904
Columbus	2,393,667	50,275,274	Rockingham	4,875,331	102,433,859
Craven	6,847,813	144,082,475	Rowan	8,829,845	185,537,623
Cumberland	25,478,985	535,590,255	Rutherford	3,769,938	79,245,189
Currituck	3,608,783	75,281,623	Sampson	3,337,670	69,543,725
Dare	10,047,125	211,446,240	Scotland	1,788,603	37,559,867
Davidson	8,961,564	188,437,928	Stanly	4,251,611	89,741,541
Davie	2,379,798	50,042,708	Stokes	1,918,110	39,193,114
Duplin	2,545,849	53,460,295	Surry	5,527,529	116,362,479
Durham	41,460,077	870,827,043	Swain	1,010,349	21,338,212
Edgecombe	2,383,529	50,093,026	Transylvania	2,536,285	53,214,088
Forsyth	33,670,009	707,310,596	Tyrrell	142,733	3,000,935
Franklin	3,499,681	73,433,220	Union	14,386,786	302,305,671
Gaston	16,081,922	337,925,467	Vance	2,581,485	54,520,308
Gates	248,250	5,203,822	Wake	118,777,829	2,493,824,213
Graham	499,602	10,486,635	Warren	669,397	14,058,055
Granville	2,269,017	47,682,512	Washington	424,859	8,894,613
Greene	489,652	10,295,308	Watauga	5,177,150	108,724,150
Guilford	42,844,609	899,979,614	Wayne	7,220,100	151,924,044
Halifax	2,838,984	59,775,546	Wilkes	4,110,985	86,465,291
Harnett	6,376,026	133,990,117	Wilson	6,005,277	126,194,306
Haywood	4,832,009	101,357,480	Yadkin	1,403,570	29,354,658
Henderson	8,445,178	176,828,471	Yancey	849,119	17,864,018
Hertford	1,077,158	22,615,352	Foreign	42,512,719	895,362,457
Hoke	1,516,957	31,859,400	Combined General Rate	101,406,422	—
Hyde	411,507	8,649,693	Motor Vehicle Lease (Short-Term) and Subscription	10,142,364	—
Iredell	16,274,679	343,462,616			
Jackson	3,857,530	81,043,456			
Johnston	12,239,952	257,826,774			
Jones	259,149	5,438,802			
Lee	5,302,876	114,254,890			
Lenoir	3,037,950	63,850,702			
Lincoln	6,182,869	130,258,954	TOTALS	\$ 1,035,377,020	\$ 19,418,683,908

* 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 2023. Data reflect sales (including purchases for use) primarily for May 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

June 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	\$ 3,611,161	\$ 99,474,577	Lumber & Building Material Group - 4.75%	\$ 121,018,503	\$ 2,544,915,789
001 Manufactured homes - 4.75%	1,354,016	28,505,597	601 Sheet metal shops; steel fabricators	5,612,629	118,005,562
002 Boats - 3%	1,910,770	63,676,872	602 Building hardware and machine stores	1,075,282	22,548,872
004 Modular homes - 4.75%	346,375	7,292,108	603 Building material dealers	84,869,001	1,785,748,275
Apparel Group - 4.75%	\$ 31,029,619	\$ 651,731,729	604 Cabinet shops	1,915,347	40,153,768
101 Boot and shoe stores	5,067,186	106,542,845	605 Electrical, plumbing and heating supply dealers	19,381,722	407,051,177
102 Clothing stores	24,609,211	516,887,771	606 Monument and tombstone dealers	100,210	2,105,244
103 Furriers (suppressed)			607 Others	4,785,455	100,348,637
104 Men's clothing & accessory stores	57,119	1,196,546	608 Storm window and door dealers	3,278,857	68,954,254
105 Women's clothing & accessory stores	20,048	404,230	Unclassified Group - 4.75%	\$ 261,990,542	\$ 5,496,365,368
106 Shoe repair shops	323,603	6,817,924	701 Beauty and barber shops and supply dealers	2,562,624	53,535,179
107 Others	952,452	19,882,414	702 Bookstores, school supply stores	3,132,448	65,893,387
Automotive Group - 4.75%	\$ 56,028,598	\$ 1,172,497,590	703 Newsstands	1,671,371	34,841,774
201 Motor vehicle dealers	12,785,366	268,780,966	704 Coal, wood, fuel oil, and bottled gas dealers	2,174,075	45,750,898
202 Service stations	5,177,867	108,760,244	705 Feed stores, millers, hatcheries	553,142	11,617,467
203 Garages	9,684,286	202,361,646	706 Florists and nurseries	3,778,550	78,791,629
204 Motorcycle and bicycle dealers	1,864,323	39,217,161	707 Airplane dealers	322,659	6,781,245
205 Automotive supply stores	13,125,077	275,447,546	708 Hotels, motels, cottage rentals, etc.	32,719,202	688,397,933
206 Others	3,304,325	65,583,247	709 Office machine and supply dealers	13,922,584	292,834,269
207 Oil and petroleum products dealers	3,189,353	67,109,215	710 Funeral homes	893,774	18,507,863
208 Tire dealers, recappers and repairers	6,570,751	138,398,224	711 Others	169,531,807	3,555,424,962
209 Manufactured home (mobile home) dealers	327,249	6,839,343	712 Photographers, artists, photofinishers	4,344,716	90,793,992
Food Group - 4.75%	\$ 161,856,141	\$ 3,392,713,190	713 Printers, publishers, blueprinters, engravers, etc.	4,182,508	87,662,030
301 Bakeries	2,687,649	55,466,104	714 Laundries, dry cleaners, etc.	1,409,758	29,477,703
302 Candy and confectionery stores	528,140	11,053,752	715 Hospitals, physicians, veterinarians, etc.	5,985,406	125,742,631
303 Dairies and dairy bars	1,391,075	29,204,806	716 Boat and marine supply dealers	1,511,386	31,221,619
304 Grocery stores, meat markets, etc.	41,937,311	881,215,851	717 Pet, hobby and craft shops	6,653,377	139,790,921
305 Vending machine operators; drink stands	2,541,777	53,334,309	718 Chemical, janitorial supplies and paper products dealers	4,678,948	98,394,113
306 Restaurants, cafeterias, grills, snack bars, etc.	105,929,552	2,219,139,625	719 Machine shops; locksmiths, etc.	1,962,207	40,905,753
307 Others	1,830,921	38,411,244			
308 Taverns, nightclubs, etc.	5,009,717	104,887,500			
Furniture Group - 4.75%	\$ 25,021,710	\$ 525,096,989	Total Retail Sales and Use Group	\$ 923,828,234	\$ 19,418,683,908
401 Furniture stores	10,568,716	222,216,476	Combined General Rate - 7%	\$ 101,406,422	\$ -
402 Household appliance dealers and repair services	4,694,727	98,489,847	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	368,651	7,598,188	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 10,142,364	\$ -
404 Industrial, office and store furniture and fixture dealers	1,821,306	38,104,105			
405 Others	1,222,128	25,508,691	Grand Total - All Groups	\$ 1,035,377,020	\$ 19,418,683,908
406 Awning and blinds dealers	257,889	5,429,247			
407 Antique dealers; interior decorators	2,255,288	47,142,993			
408 Upholstery shops; floor covering dealers	3,833,005	80,607,443			
General Merchandise Group - 4.75%	\$ 263,271,961	\$ 5,535,888,675			
501 Department stores	25,531,735	537,411,513			
502 Drugstores; drug and medical supply houses	11,464,680	241,531,208			
503 Dry goods stores; fabric and yarn shops	654,399	13,706,666			
504 Farm implement and supply stores	6,845,584	143,992,646			
505 Discount stores; general stores	44,516,526	936,810,353			
506 Hardware stores	6,711,832	140,982,814			
507 Jewelry stores; watch and clock repair shops	3,416,438	71,788,558			
508 Leather and leather goods stores	476,487	10,029,824			
509 Industrial machinery and supply dealers	10,336,344	217,411,910			
510 Secondhand goods stores; flea markets	2,049,000	42,815,290			
511 Sporting goods stores; toy shops	8,219,475	172,784,729			
512 Variety stores; 5 & 10 specialty stores	6,839,337	143,837,851			
513 Others	122,238,834	2,568,574,292			
514 Paint, wallpaper, and glass stores	3,454,575	72,509,534			
515 Pawn shops; army surplus stores, etc.	965,574	20,302,216			
516 Road building equipment and supply dealers	6,523,363	137,324,488			
517 Gift and novelty shops; coin dealers	3,027,777	64,074,783			

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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.