

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 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 15,143,435	\$ 317,367,946	Macon	\$ 3,769,635	\$ 79,072,235
Alexander	1,422,190	29,930,992	Madison	1,067,490	22,385,344
Alleghany	664,360	13,935,622	Martin	1,134,382	23,762,110
Anson	949,615	19,967,663	McDowell	2,435,847	51,154,693
Ashe	1,908,780	39,692,686	Mecklenburg	141,426,448	2,970,815,349
Avery	2,169,244	45,511,701	Mitchell	997,819	20,904,753
Beaufort	3,262,796	69,312,995	Montgomery	1,244,454	26,020,404
Bertie	581,935	12,163,967	Moore	10,497,414	220,541,336
Bladen	1,335,474	28,129,058	Nash	6,550,304	137,574,074
Brunswick	15,951,964	335,776,330	New Hanover	31,113,803	654,739,531
Buncombe	31,602,375	662,947,087	Northampton	641,114	13,556,961
Burke	4,526,531	95,428,546	Onslow	14,388,646	302,104,871
Cabarrus	22,425,828	471,852,233	Orange	11,618,316	244,046,743
Caldwell	3,881,968	81,594,759	Pamlico	681,305	14,314,389
Camden	472,614	9,957,484	Pasquotank	3,587,149	75,339,749
Carteret	8,583,527	180,268,642	Pender	4,526,034	95,048,597
Caswell	518,167	10,885,932	Perquimans	487,419	10,245,287
Catawba	14,277,933	301,318,119	Person	2,197,591	46,355,218
Chatham	6,038,446	126,782,804	Pitt	14,099,272	295,558,852
Cherokee	2,240,555	46,891,176	Polk	1,161,946	24,429,983
Chowan	972,252	20,414,883	Randolph	9,399,290	197,189,841
Clay	622,429	13,017,252	Richmond	2,261,447	47,417,701
Cleveland	6,599,827	138,443,468	Robeson	6,645,379	139,462,953
Columbus	2,443,396	51,262,823	Rockingham	4,682,366	98,254,510
Craven	7,297,821	153,271,455	Rowan	9,409,897	197,565,444
Cumberland	25,076,036	525,872,409	Rutherford	3,969,916	83,028,192
Currituck	3,275,696	68,704,669	Sampson	3,177,790	66,693,563
Dare	9,914,654	208,203,179	Scotland	1,851,735	38,934,854
Davidson	9,578,112	201,267,236	Stanly	4,518,982	95,190,840
Davie	2,197,916	46,147,961	Stokes	1,688,607	35,462,122
Duplin	2,560,278	53,759,849	Surry	5,738,850	120,762,821
Durham	42,621,110	895,969,576	Swain	1,029,301	21,668,340
Edgecombe	2,328,050	48,915,501	Transylvania	2,592,201	54,448,109
Forsyth	34,119,614	714,817,988	Tyrrell	156,237	3,077,919
Franklin	3,523,487	74,103,557	Union	15,026,838	315,618,953
Gaston	16,044,498	337,317,029	Vance	2,614,118	55,739,549
Gates	256,220	5,328,981	Wake	122,272,630	2,566,155,916
Graham	525,234	11,035,343	Warren	656,241	13,567,426
Granville	2,474,829	51,970,505	Washington	495,453	10,347,048
Greene	555,568	11,665,267	Watauga	5,421,657	113,951,643
Guilford	45,212,744	950,740,477	Wayne	7,413,211	156,347,003
Halifax	2,985,219	62,735,497	Wilkes	4,045,684	84,921,270
Harnett	7,147,905	150,074,631	Wilson	6,095,842	127,958,459
Haywood	5,068,784	106,296,868	Yadkin	1,425,736	29,937,594
Henderson	9,154,980	192,332,526	Yancey	982,164	20,600,455
Hertford	1,235,785	25,943,193	Foreign	45,538,637	959,338,842
Hoke	1,720,865	35,711,325	Combined General Rate	108,855,856	-
Hyde	441,226	9,274,605	Motor Vehicle Lease (Short-Term) and Subscription	10,575,832	-
Iredell	17,192,747	362,081,298			
Jackson	4,110,192	86,440,522			
Johnston	13,586,342	285,687,762			
Jones	327,892	6,851,744			
Lee	5,286,072	113,450,649			
Lenoir	3,210,504	67,102,831			
Lincoln	6,395,031	134,451,773	TOTALS	\$ 1,076,189,337	\$ 20,101,992,218

* 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 2024. Data reflect sales (including purchases for use) primarily for May 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

June 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	\$ 3,684,579	\$ 99,770,809	Lumber & Building Material Group - 4.75%	\$ 118,431,476	\$ 2,490,551,404
001 Manufactured homes - 4.75%	1,413,006	29,727,173	601 Sheet metal shops; steel fabricators	4,721,022	99,155,509
002 Boats - 3%	1,811,080	60,369,347	602 Building hardware and machine stores	1,096,094	22,966,740
004 Modular homes - 4.75%	460,494	9,674,289	603 Building material dealers	81,678,872	1,718,694,388
Apparel Group - 4.75%	\$ 32,038,625	\$ 672,881,150	604 Cabinet shops	1,903,337	39,793,597
101 Boot and shoe stores	4,878,183	102,383,268	605 Electrical, plumbing and heating supply dealers	21,635,707	454,716,092
102 Clothing stores	25,786,894	541,787,464	606 Monument and tombstone dealers	116,232	2,380,363
103 Furriers (suppressed)			607 Others	4,056,452	85,314,673
104 Men's clothing & accessory stores	58,592	1,232,967	608 Storm window and door dealers	3,223,761	67,530,042
105 Women's clothing & accessory stores	55,992	1,109,379	Unclassified Group - 4.75%	\$ 275,083,654	\$ 5,764,815,661
106 Shoe repair shops	324,431	6,843,149	701 Beauty and barber shops and supply dealers	2,829,664	58,045,310
107 Others	934,533	19,524,923	702 Bookstores, school supply stores	3,512,718	73,716,402
Automotive Group - 4.75%	\$ 59,289,806	\$ 1,240,381,658	703 Newsstands	2,139,529	44,799,261
201 Motor vehicle dealers	13,584,023	284,909,915	704 Coal, wood, fuel oil, and bottled gas dealers	2,824,377	59,448,232
202 Service stations	6,027,695	125,130,346	705 Feed stores, millers, hatcheries	515,274	10,814,526
203 Garages	11,210,893	233,324,731	706 Florists and nurseries	3,901,143	80,644,288
204 Motorcycle and bicycle dealers	1,804,062	37,704,677	707 Airplane dealers	336,292	7,019,409
205 Automotive supply stores	13,888,300	291,342,477	708 Hotels, motels, cottage rentals, etc.	35,262,946	739,474,953
206 Others	2,147,400	44,767,220	709 Office machine and supply dealers	14,660,390	308,407,365
207 Oil and petroleum products dealers	3,525,338	74,147,525	710 Funeral homes	850,211	17,330,737
208 Tire dealers, recappers and repairers	6,655,708	139,777,839	711 Others	175,209,275	3,672,747,065
209 Manufactured home (mobile home) dealers	446,387	9,276,928	712 Photographers, artists, photofinishers	4,926,582	102,845,926
Food Group - 4.75%	\$ 170,457,294	\$ 3,572,019,374	713 Printers, publishers, blueprinters, engravers, etc.	4,565,033	95,786,209
301 Bakeries	2,661,572	55,804,678	714 Laundries, dry cleaners, etc.	1,476,793	31,036,519
302 Candy and confectionery stores	554,261	11,572,366	715 Hospitals, physicians, veterinarians, etc.	6,873,122	144,460,945
303 Dairies and dairy bars	1,466,946	30,636,253	716 Boat and marine supply dealers	1,553,167	32,579,924
304 Grocery stores, meat markets, etc.	44,861,486	941,289,330	717 Pet, hobby and craft shops	6,501,514	135,941,872
305 Vending machine operators; drink stands	2,650,138	55,591,744	718 Chemical, janitorial supplies and paper products dealers	5,013,671	105,240,179
306 Restaurants, cafeterias, grills, snack bars, etc.	110,688,281	2,318,695,425	719 Machine shops; locksmiths, etc.	2,131,953	44,476,541
307 Others	1,837,139	38,343,274			
308 Taverns, nightclubs, etc.	5,737,471	120,086,303			
Furniture Group - 4.75%	\$ 24,448,357	\$ 513,061,016	Total Retail Sales and Use Group	\$ 956,757,649	\$ 20,101,992,218
401 Furniture stores	10,030,615	210,726,998	Combined General Rate - 7%	\$ 108,855,856	\$ -
402 Household appliance dealers and repair services	4,760,498	100,088,126	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	379,527	7,902,056	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 10,575,832	\$ -
404 Industrial, office and store furniture and fixture dealers	1,658,331	34,906,479			
405 Others	1,250,468	26,267,034	Grand Total - All Groups	\$ 1,076,189,337	\$ 20,101,992,218
406 Awning and blinds dealers	271,094	5,695,774			
407 Antique dealers; interior decorators	2,362,338	49,138,162			
408 Upholstery shops; floor covering dealers	3,735,486	78,336,389			
General Merchandise Group - 4.75%	\$ 273,323,857	\$ 5,748,511,146			
501 Department stores	26,123,045	549,873,971			
502 Drugstores; drug and medical supply houses	11,626,622	244,316,960			
503 Dry goods stores; fabric and yarn shops	629,526	13,197,910			
504 Farm implement and supply stores	6,744,170	141,845,810			
505 Discount stores; general stores	46,448,052	977,394,993			
506 Hardware stores	6,462,465	135,607,500			
507 Jewelry stores; watch and clock repair shops	3,609,035	75,775,741			
508 Leather and leather goods stores	519,192	10,862,260			
509 Industrial machinery and supply dealers	10,330,764	217,140,004			
510 Secondhand goods stores; flea markets	2,123,532	44,425,135			
511 Sporting goods stores; toy shops	8,301,577	174,382,556			
512 Variety stores; 5 & 10 specialty stores	6,972,991	146,765,671			
513 Others	130,029,610	2,735,408,473			
514 Paint, wallpaper, and glass stores	3,475,457	73,105,613			
515 Pawn shops; army surplus stores, etc.	997,934	20,979,916			
516 Road building equipment and supply dealers	6,266,055	131,882,798			
517 Gift and novelty shops; coin dealers	2,663,832	55,545,834			

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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.