

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 registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers 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

July 2017 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,419,523	\$ 197,833,439	Macon	\$ 2,376,596	\$ 49,961,897
Alexander	793,259	16,722,773	Madison	451,733	9,483,466
Alleghany	304,696	6,354,975	Martin	835,780	17,609,877
Anson	606,521	12,706,923	McDowell	1,430,508	30,128,999
Ashe	1,091,550	22,938,372	Mecklenburg	88,143,967	1,851,187,002
Avery	1,280,146	26,939,734	Mitchell	656,576	13,705,783
Beaufort	2,003,051	42,250,639	Montgomery	762,852	16,039,505
Bertie	346,708	7,085,513	Moore	5,605,821	117,587,782
Bladen	897,986	18,979,201	Nash	4,804,475	100,981,887
Brunswick	8,241,253	173,181,802	New Hanover	19,096,587	402,081,983
Buncombe	21,606,798	453,984,417	Northampton	418,445	8,733,196
Burke	2,880,707	60,754,753	Onslow	8,372,024	176,001,283
Cabarrus	13,989,994	294,153,023	Orange	7,044,010	147,801,995
Caldwell	2,340,589	49,192,830	Pamlico	422,155	8,872,040
Camden	201,561	4,255,469	Pasquotank	2,068,346	43,032,605
Carteret	5,931,736	125,153,847	Pender	2,324,855	48,928,401
Caswell	338,457	6,970,864	Perquimans	265,445	5,622,309
Catawba	9,733,588	205,943,825	Person	1,367,029	28,848,278
Chatham	2,371,082	49,810,725	Pitt	9,572,804	201,419,349
Cherokee	1,301,629	27,358,227	Polk	600,590	12,591,105
Chowan	525,245	11,008,552	Randolph	4,806,985	100,718,353
Clay	314,185	6,585,861	Richmond	1,891,379	39,770,300
Cleveland	3,947,811	82,878,572	Robeson	4,353,175	91,418,488
Columbus	1,713,910	35,914,419	Rockingham	2,745,246	57,531,130
Craven	4,410,347	93,075,596	Rowan	5,370,251	112,695,210
Cumberland	16,827,906	353,659,521	Rutherford	2,358,475	49,459,221
Currituck	3,475,022	73,081,847	Sampson	1,960,037	41,155,590
Dare	10,038,975	211,077,244	Scotland	1,312,938	27,558,950
Davidson	5,400,751	113,226,535	Stanly	2,430,343	51,107,919
Davie	1,317,128	27,564,861	Stokes	1,121,867	23,562,754
Duplin	1,646,404	34,088,035	Surry	3,707,500	77,753,089
Durham	29,151,101	612,240,656	Swain	645,242	13,572,351
Edgecombe	1,384,030	29,077,595	Transylvania	1,622,942	33,912,062
Forsyth	21,714,639	455,680,967	Tyrrell	96,924	1,998,659
Franklin	1,646,393	34,435,884	Union	8,481,829	177,990,574
Gaston	8,925,595	187,368,449	Vance	1,793,890	38,282,907
Gates	168,738	3,535,527	Wake	75,168,111	1,580,342,627
Graham	281,690	5,906,775	Warren	366,915	7,742,704
Granville	1,512,751	31,800,747	Washington	890,654	18,706,394
Greene	294,956	6,185,145	Watauga	3,642,251	76,286,543
Guilford	31,401,899	660,289,414	Wayne	4,718,794	99,247,075
Halifax	2,144,919	45,131,709	Wilkes	2,432,749	51,111,772
Harnett	3,508,332	73,672,418	Wilson	4,029,716	93,361,867
Haywood	3,147,271	65,876,459	Yadkin	898,364	18,864,210
Henderson	5,256,225	110,313,173	Yancey	503,665	10,583,398
Hertford	883,813	18,556,133	Foreign	31,289,154	650,575,145
Hoke	748,554	15,734,310	Combined General Rate	111,845,638	—
Hyde	423,732	8,752,242	Motor Vehicle Leasing (Short-Term)	6,728,163	—
Iredell	9,687,647	204,028,452			
Jackson	2,267,734	47,771,525			
Johnston	7,252,300	152,579,179			
Jones	212,539	4,460,749			
Lee	3,296,713	69,672,565			
Lenoir	2,387,229	50,107,978			
Lincoln	3,164,888	66,926,433	TOTALS	\$ 719,996,006	\$ 12,640,764,911

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during July 2017. Data reflect sales primarily in June 2017, but may include sales from 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%.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES

July 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 2,461,610	\$ 69,984,910	Lumber & Building Material Group - 4.75%	\$ 72,599,379	\$ 1,526,158,023
001 Manufactured homes - 4.75%	561,041	11,812,235	601 Sheet metal shops; steel fabricators	2,383,304	50,106,641
002 Boats - 3%	1,480,110	49,320,910	602 Building hardware and machine stores	560,294	11,666,744
004 Modular homes - 4.75%	420,459	8,851,766	603 Building material dealers	50,660,914	1,065,491,844
			604 Cabinet shops	1,310,123	27,397,031
Apparel Group - 4.75%	\$ 22,382,742	\$ 469,807,732	605 Electrical, plumbing and heating supply dealers	13,016,192	273,545,112
101 Boot and shoe stores	2,965,239	62,217,517	606 Monument and tombstone dealers	99,825	2,082,957
102 Clothing stores	18,397,883	386,249,628	607 Others	3,035,368	63,672,406
103 Furriers (suppressed)			608 Storm window and door dealers	1,533,360	32,195,288
104 Men's clothing & accessory stores	15,869	332,093			
105 Women's clothing & accessory stores	44,566	938,091	Unclassified Group - 4.75%	\$ 172,371,541	\$ 3,618,361,858
106 Shoe repair shops	264,563	5,555,036	701 Beauty and barber shops and supply dealers	2,078,269	43,271,814
107 Others	694,621	14,515,368	702 Bookstores, school supply stores	3,326,267	69,978,666
Automotive Group - 4.75%	\$ 37,941,862	\$ 793,611,255	703 Newsstands	712,752	14,902,560
201 Motor vehicle dealers	8,279,719	173,904,424	704 Coal, wood, fuel oil, and bottled gas dealers	1,111,674	23,299,361
202 Service stations	3,388,479	71,019,372	705 Feed stores, millers, hatcheries	596,028	12,488,618
203 Garages	6,044,202	125,108,159	706 Florists and nurseries	2,153,772	44,730,916
204 Motorcycle and bicycle dealers	1,176,171	24,727,241	707 Airplane dealers	686,027	14,423,657
205 Automotive supply stores	9,854,462	206,333,045	708 Hotels, motels, cottage rentals, etc.	24,956,656	524,827,384
206 Others	1,744,751	36,577,377	709 Office machine and supply dealers	10,740,253	225,867,992
207 Oil and petroleum products dealers	2,471,685	51,965,469	710 Funeral homes	798,041	16,435,601
208 Tire dealers, recappers and repairers	4,698,289	97,995,611	711 Others	102,838,743	2,159,197,484
209 Manufactured home (mobile home) dealers	284,104	5,980,558	712 Photographers, artists, photofinishers	2,254,421	46,952,900
Food Group - 4.75%	\$ 114,930,598	\$ 2,408,183,807	713 Printers, publishers, blueprinters, engravers, etc.	3,333,928	69,766,153
301 Bakeries	1,425,575	29,854,333	714 Laundries, dry cleaners, etc.	1,156,659	24,143,680
302 Candy and confectionery stores	468,775	9,828,406	715 Hospitals, physicians, veterinarians, etc.	5,695,940	119,787,126
303 Dairies and dairy bars	952,073	19,825,972	716 Boat and marine supply dealers	1,644,163	34,421,713
304 Grocery stores, meat markets, etc.	30,691,437	644,880,452	717 Pet, hobby and craft shops	4,083,505	85,638,883
305 Vending machine operators; drink stands	2,326,009	48,859,958	718 Chemical, janitorial supplies and paper products dealers	3,027,361	63,633,692
306 Restaurants, cafeterias, grills, snack bars, etc.	74,592,735	1,561,731,287	719 Machine shops; locksmiths, etc.	1,177,081	24,593,660
307 Others	1,022,299	21,368,901			
308 Taverns, nightclubs, etc.	3,451,695	71,834,497			
Furniture Group - 4.75%	\$ 20,189,362	\$ 423,358,690	Total Retail Sales and Use Group	\$ 601,422,206	\$ 12,640,764,911
401 Furniture stores	8,368,416	175,672,066	Combined General Rate - 7%	\$ 111,845,638	\$ -
402 Household appliance dealers and repair services	4,232,145	88,900,982	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	317,700	6,488,152	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,728,163	\$ -
404 Industrial, office and store furniture and fixture dealers	1,284,904	26,993,163			
405 Others	799,112	16,658,658	Grand Total - All Groups	\$ 719,996,006	\$ 12,640,764,911
406 Awning and blinds dealers	198,273	4,133,802			
407 Antique dealers; interior decorators	2,138,958	44,672,427			
408 Upholstery shops; floor covering dealers	2,849,855	59,839,440			
General Merchandise Group - 4.75%	\$ 158,545,112	\$ 3,331,298,635			
501 Department stores	20,228,625	425,844,905			
502 Drugstores; drug and medical supply houses	8,112,269	170,654,368			
503 Dry goods stores; fabric and yarn shops	474,286	9,975,180			
504 Farm implement and supply stores	4,202,080	88,289,787			
505 Discount stores; general stores	38,664,902	813,695,833			
506 Hardware stores	3,414,076	71,719,475			
507 Jewelry stores; watch and clock repair shops	1,881,039	39,302,689			
508 Leather and leather goods stores	232,160	4,881,307			
509 Industrial machinery and supply dealers	8,489,870	178,433,223			
510 Secondhand goods stores; flea markets	1,911,632	40,054,988			
511 Sporting goods stores; toy shops	4,875,014	102,124,448			
512 Variety stores; 5 & 10 specialty stores	5,909,258	124,272,561			
513 Others	50,698,588	1,063,661,308			
514 Paint, wallpaper, and glass stores	2,313,395	48,562,978			
515 Pawn shops; army surplus stores, etc.	525,532	11,048,324			
516 Road building equipment and supply dealers	4,416,172	92,959,216			
517 Gift and novelty shops; coin dealers	2,196,214	45,818,043			

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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.