

**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**

<b>July 2018 Report</b>					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 10,591,100	\$ 222,433,537	Macon	\$ 2,533,213	\$ 53,264,196
Alexander	841,695	17,755,578	Madison	507,369	10,549,860
Alleghany	336,566	7,048,055	Martin	850,586	17,814,203
Anson	628,171	13,155,542	McDowell	1,673,934	35,216,995
Ashe	1,257,735	26,418,422	Mecklenburg	96,238,829	2,021,595,035
Avery	1,504,777	31,497,515	Mitchell	606,311	12,818,212
Beaufort	2,178,117	46,091,124	Montgomery	877,564	18,425,627
Bertie	333,473	7,006,449	Moore	5,517,510	115,826,366
Bladen	1,126,148	23,834,444	Nash	4,906,405	103,051,101
Brunswick	9,562,490	201,355,201	New Hanover	20,903,602	439,284,684
Buncombe	23,933,643	501,567,052	Northampton	512,858	10,728,793
Burke	3,127,919	65,878,407	Onslow	9,276,386	194,582,338
Cabarrus	15,201,085	319,529,389	Orange	7,799,594	163,562,076
Caldwell	2,641,392	55,314,806	Pamlico	428,810	8,998,923
Camden	223,151	4,604,053	Pasquotank	2,157,528	45,128,518
Carteret	6,616,501	139,525,456	Pender	2,686,041	56,406,317
Caswell	282,334	5,896,795	Perquimans	275,970	5,983,254
Catawba	9,956,699	210,278,576	Person	1,491,314	31,360,604
Chatham	2,673,210	55,859,507	Pitt	9,547,597	200,487,565
Cherokee	1,439,699	30,266,506	Polk	686,061	14,406,349
Chowan	614,105	12,899,117	Randolph	4,924,588	103,276,699
Clay	307,242	6,452,514	Richmond	1,587,104	33,335,377
Cleveland	4,376,741	91,866,189	Robeson	4,450,053	93,188,679
Columbus	1,725,286	36,088,924	Rockingham	2,882,802	60,571,639
Craven	4,799,545	100,531,726	Rowan	5,754,935	120,681,911
Cumberland	17,564,546	368,619,659	Rutherford	2,570,230	53,287,399
Currituck	3,916,978	82,373,758	Sampson	2,076,464	43,333,700
Dare	10,815,908	227,282,558	Scotland	1,305,241	27,440,354
Davidson	5,666,672	118,230,166	Stanly	2,659,594	56,165,139
Davie	1,501,409	31,501,627	Stokes	1,030,055	21,620,184
Duplin	1,702,455	35,692,083	Surry	4,019,025	84,307,000
Durham	32,202,712	676,707,999	Swain	653,028	13,702,475
Edgecombe	1,780,641	37,323,369	Transylvania	1,805,345	37,825,199
Forsyth	23,437,743	492,266,190	Tyrrell	110,008	2,313,742
Franklin	1,779,915	37,096,497	Union	8,977,308	188,578,232
Gaston	9,490,587	199,344,725	Vance	1,890,034	40,407,963
Gates	155,325	3,262,971	Wake	80,582,193	1,691,911,668
Graham	297,820	6,270,745	Warren	394,712	8,361,974
Granville	1,538,216	32,219,417	Washington	373,497	7,852,714
Greene	321,847	6,757,860	Watauga	3,834,609	80,505,670
Guilford	32,465,834	682,543,972	Wayne	5,104,307	107,240,536
Halifax	2,168,730	45,540,263	Wilkes	3,288,871	69,010,368
Harnett	3,887,931	81,462,279	Wilson	4,378,098	91,779,847
Haywood	3,370,425	70,390,713	Yadkin	910,396	19,049,323
Henderson	5,829,423	122,164,640	Yancey	590,955	12,418,615
Hertford	939,035	19,729,959	Foreign	34,593,343	728,951,088
Hoke	822,691	17,158,786	Combined General Rate	115,804,188	–
Hyde	455,116	9,490,130	Motor Vehicle Leasing (Short-Term)	5,948,258	–
Iredell	10,512,915	221,163,921			
Jackson	2,533,217	53,375,275			
Johnston	8,542,785	179,769,655			
Jones	196,062	4,086,861			
Lee	3,585,875	79,377,782			
Lenoir	2,468,457	51,347,802			
Lincoln	3,577,359	75,158,000	<b>TOTALS</b>	<b>\$ 771,784,181</b>	<b>\$ 13,657,473,058</b>

\* 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 2018. Data reflect sales primarily in June 2018, 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 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 3,055,687</b>	<b>\$ 86,720,505</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 80,211,465</b>	<b>\$ 1,686,218,622</b>
001 Manufactured homes - 4.75%	714,100	15,036,093	601 Sheet metal shops; steel fabricators	2,630,602	55,274,903
002 Boats - 3%	1,839,460	61,297,945	602 Building hardware and machine stores	619,403	13,018,363
004 Modular homes - 4.75%	502,127	10,386,466	603 Building material dealers	56,132,659	1,181,020,525
			604 Cabinet shops	1,352,787	28,072,523
<b>Apparel Group - 4.75%</b>	<b>\$ 23,442,034</b>	<b>\$ 490,861,405</b>	605 Electrical, plumbing and heating supply dealers	14,474,242	303,731,887
101 Boot and shoe stores	3,080,451	64,838,822	606 Monument and tombstone dealers	86,657	1,802,478
102 Clothing stores	19,300,926	403,904,020	607 Others	3,218,016	67,652,313
103 Furriers (suppressed)			608 Storm window and door dealers	1,697,099	35,645,630
104 Men's clothing & accessory stores	19,454	408,928			
105 Women's clothing & accessory stores	46,327	973,900	<b>Unclassified Group - 4.75%</b>	<b>\$ 187,304,587</b>	<b>\$ 3,929,282,172</b>
106 Shoe repair shops	259,533	5,434,673	701 Beauty and barber shops and supply dealers	2,008,836	41,986,070
107 Others	735,342	15,301,061	702 Bookstores, school supply stores	3,425,745	72,061,336
<b>Automotive Group - 4.75%</b>	<b>\$ 38,956,340</b>	<b>\$ 815,121,167</b>	703 Newsstands	786,443	16,473,549
201 Motor vehicle dealers	8,454,009	177,546,339	704 Coal, wood, fuel oil, and bottled gas dealers	1,353,277	28,455,383
202 Service stations	3,448,297	72,190,113	705 Feed stores, millers, hatcheries	750,442	15,772,093
203 Garages	6,495,553	134,621,266	706 Florists and nurseries	2,325,495	48,054,219
204 Motorcycle and bicycle dealers	1,279,532	26,837,830	707 Airplane dealers	721,469	15,031,024
205 Automotive supply stores	10,192,140	213,283,593	708 Hotels, motels, cottage rentals, etc.	27,808,419	585,032,689
206 Others	1,619,755	33,901,370	709 Office machine and supply dealers	11,897,782	249,994,543
207 Oil and petroleum products dealers	2,514,060	52,873,580	710 Funeral homes	782,762	16,219,215
208 Tire dealers, recappers and repairers	4,646,936	97,446,084	711 Others	112,546,620	2,360,815,714
209 Manufactured home (mobile home) dealers	306,057	6,420,992	712 Photographers, artists, photofinishers	2,473,082	51,470,110
<b>Food Group - 4.75%</b>	<b>\$ 125,779,252</b>	<b>\$ 2,632,498,880</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,548,089	74,348,351
301 Bakeries	1,581,181	33,086,766	714 Laundries, dry cleaners, etc.	1,277,830	26,676,464
302 Candy and confectionery stores	477,031	9,916,158	715 Hospitals, physicians, veterinarians, etc.	5,534,847	116,258,812
303 Dairies and dairy bars	1,056,029	22,006,354	716 Boat and marine supply dealers	1,246,115	26,116,307
304 Grocery stores, meat markets, etc.	35,068,010	736,130,414	717 Pet, hobby and craft shops	4,208,591	88,255,536
305 Vending machine operators; drink stands	2,364,169	49,637,276	718 Chemical, janitorial supplies and paper products dealers	3,226,932	67,562,728
306 Restaurants, cafeterias, grills, snack bars, etc.	80,026,920	1,673,545,049	719 Machine shops; locksmiths, etc.	1,381,813	28,698,029
307 Others	1,397,867	29,003,567			
308 Taverns, nightclubs, etc.	3,808,045	79,173,297			
<b>Furniture Group - 4.75%</b>	<b>\$ 21,320,467</b>	<b>\$ 446,723,100</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 650,031,735</b>	<b>\$ 13,657,473,058</b>
401 Furniture stores	8,611,577	180,687,848	<b>Combined General Rate - 7%</b>	<b>\$ 115,804,188</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,905,628	102,977,334	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	318,412	6,653,779	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 5,948,258</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,118,633	23,433,450			
405 Others	1,018,120	21,385,092	<b>Grand Total - All Groups</b>	<b>\$ 771,784,181</b>	<b>\$ 13,657,473,058</b>
406 Awning and blinds dealers	194,758	4,062,394			
407 Antique dealers; interior decorators	2,188,093	45,690,930			
408 Upholstery shops; floor covering dealers	2,965,246	61,832,273			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 169,961,903</b>	<b>\$ 3,570,047,207</b>			
501 Department stores	20,884,598	439,359,823			
502 Drugstores; drug and medical supply houses	9,078,662	190,888,801			
503 Dry goods stores; fabric and yarn shops	559,366	11,721,185			
504 Farm implement and supply stores	4,347,985	91,516,870			
505 Discount stores; general stores	40,806,456	858,841,519			
506 Hardware stores	3,621,127	76,086,215			
507 Jewelry stores; watch and clock repair shops	2,074,152	42,993,948			
508 Leather and leather goods stores	245,074	5,139,178			
509 Industrial machinery and supply dealers	9,160,227	192,111,061			
510 Secondhand goods stores; flea markets	1,860,016	39,054,119			
511 Sporting goods stores; toy shops	4,820,832	101,211,703			
512 Variety stores; 5 & 10 specialty stores	5,859,667	123,152,534			
513 Others	56,239,972	1,179,538,198			
514 Paint, wallpaper, and glass stores	2,637,739	55,405,786			
515 Pawn shops; army surplus stores, etc.	506,523	10,577,372			
516 Road building equipment and supply dealers	5,131,279	107,982,373			
517 Gift and novelty shops; coin dealers	2,128,228	44,466,523			

\* 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 2018. Data reflect sales primarily in June 2018, but may include sales from prior periods.

— 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.