

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

July 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 12,818,929	\$ 269,420,934	Macon	\$ 2,938,634	\$ 61,773,674
Alexander	1,360,781	28,554,959	Madison	669,365	14,072,192
Alleghany	413,942	8,654,976	Martin	997,336	20,967,168
Anson	779,142	16,368,104	McDowell	2,273,278	46,985,220
Ashe	1,600,501	33,603,373	Mecklenburg	108,654,118	2,278,982,439
Avery	1,711,430	35,867,906	Mitchell	758,480	15,940,490
Beaufort	2,699,071	57,806,045	Montgomery	1,127,750	23,771,332
Bertie	481,494	10,096,240	Moore	7,264,909	152,491,896
Bladen	1,141,730	24,129,049	Nash	5,422,856	114,219,084
Brunswick	11,892,385	250,832,140	New Hanover	24,337,972	512,167,899
Buncombe	23,709,512	497,457,229	Northampton	562,035	11,813,578
Burke	4,101,770	85,852,345	Onslow	12,662,591	265,467,852
Cabarrus	18,364,798	385,986,612	Orange	8,876,016	186,470,771
Caldwell	3,166,876	66,831,080	Pamlico	521,216	10,962,555
Camden	375,070	7,655,368	Pasquotank	2,893,041	60,846,275
Carteret	7,871,950	166,404,130	Pender	3,535,729	73,851,937
Caswell	390,880	8,136,443	Perquimans	397,466	8,763,587
Catawba	12,030,781	254,982,345	Person	1,733,693	36,691,749
Chatham	3,610,282	75,820,851	Pitt	12,210,846	255,923,248
Cherokee	1,864,311	39,106,144	Polk	912,071	19,102,835
Chowan	700,170	14,694,080	Randolph	6,299,177	131,029,854
Clay	552,329	11,599,091	Richmond	2,154,807	45,311,743
Cleveland	4,968,432	104,396,121	Robeson	6,155,822	129,274,111
Columbus	2,249,229	47,202,951	Rockingham	3,911,531	82,228,751
Craven	5,974,889	125,731,898	Rowan	7,092,854	149,670,146
Cumberland	21,922,295	459,790,372	Rutherford	3,341,567	69,543,556
Currituck	4,708,153	99,005,340	Sampson	2,535,776	53,190,818
Dare	12,370,251	259,501,640	Scotland	1,727,160	36,312,955
Davidson	7,635,162	160,873,624	Stanly	3,674,107	77,453,138
Davie	1,970,440	41,393,551	Stokes	1,368,772	28,743,474
Duplin	2,126,094	44,676,001	Surry	4,770,367	99,721,362
Durham	35,489,682	741,907,183	Swain	873,688	18,435,942
Edgecombe	2,596,945	54,508,204	Transylvania	2,184,161	45,994,250
Forsyth	27,643,060	580,689,795	Tyrrell	129,675	2,719,188
Franklin	2,602,678	54,684,614	Union	11,826,676	247,636,267
Gaston	13,418,630	282,003,181	Vance	2,500,049	53,275,064
Gates	266,572	5,596,100	Wake	92,148,700	1,933,910,672
Graham	534,400	11,244,467	Warren	513,621	10,868,340
Granville	1,977,573	41,549,455	Washington	405,824	8,512,056
Greene	427,510	8,990,907	Watauga	4,314,779	90,626,093
Guilford	35,704,795	750,874,632	Wayne	6,421,479	135,082,941
Halifax	2,585,458	54,324,295	Wilkes	3,870,013	81,528,632
Harnett	5,373,375	113,002,406	Wilson	5,213,187	109,588,052
Haywood	4,162,504	87,497,930	Yadkin	1,208,771	25,400,931
Henderson	6,789,944	142,780,487	Yancey	787,166	16,535,463
Hertford	1,081,435	22,741,446	Foreign	38,668,415	815,121,442
Hoke	1,356,962	28,499,054	Combined General Rate	128,464,111	—
Hyde	462,617	9,686,657	Motor Vehicle Lease (Short-Term) and Subscription	2,861,469	—
Iredell	13,264,590	280,067,935			
Jackson	3,327,578	70,005,526			
Johnston	10,261,016	216,296,845			
Jones	261,421	5,481,013			
Lee	4,376,704	92,806,374			
Lenoir	2,912,442	61,127,989			
Lincoln	4,972,663	104,945,007	TOTALS	\$ 901,586,758	\$ 16,182,723,464

* 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 July 2020. Data reflect sales (including purchases for use) primarily for June 2020, but may include sales for 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

July 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	\$ 3,507,877	\$ 101,846,967	Lumber & Building Material Group - 4.75%	\$ 96,796,040	\$ 2,035,072,675
001 Manufactured homes - 4.75%	751,926	15,829,947	601 Sheet metal shops; steel fabricators	3,145,106	65,751,042
002 Boats - 3%	2,279,762	75,992,052	602 Building hardware and machine stores	767,251	16,144,748
004 Modular homes - 4.75%	476,189	10,024,968	603 Building material dealers	70,463,067	1,483,057,187
			604 Cabinet shops	1,588,341	33,458,880
Apparel Group - 4.75%	\$ 31,181,374	\$ 655,184,432	605 Electrical, plumbing and heating supply dealers	14,699,554	308,283,663
101 Boot and shoe stores	5,020,567	105,504,333	606 Monument and tombstone dealers	112,844	2,320,356
102 Clothing stores	24,843,401	522,105,740	607 Others	3,424,335	71,921,771
103 Furriers (suppressed)			608 Storm window and door dealers	2,595,541	54,135,029
104 Men's clothing & accessory stores	92,366	1,942,864			
105 Women's clothing & accessory stores	51,099	1,071,635	Unclassified Group - 4.75%	\$ 212,119,537	\$ 4,431,152,227
106 Shoe repair shops	338,824	7,130,603	701 Beauty and barber shops and supply dealers	2,414,729	50,228,189
107 Others	835,117	17,429,257	702 Bookstores, school supply stores	3,757,098	79,082,363
Automotive Group - 4.75%	\$ 45,839,052	\$ 960,532,571	703 Newsstands	957,029	20,014,023
201 Motor vehicle dealers	9,031,077	190,026,495	704 Coal, wood, fuel oil, and bottled gas dealers	1,529,949	32,134,138
202 Service stations	4,650,166	97,622,509	705 Feed stores, millers, hatcheries	835,906	17,570,997
203 Garages	6,969,272	143,318,580	706 Florists and nurseries	2,566,767	53,809,185
204 Motorcycle and bicycle dealers	2,027,189	42,632,548	707 Airplane dealers	374,829	7,713,059
205 Automotive supply stores	12,473,023	262,400,061	708 Hotels, motels, cottage rentals, etc.	22,789,666	478,695,060
206 Others	1,690,965	35,347,917	709 Office machine and supply dealers	13,342,525	280,754,231
207 Oil and petroleum products dealers	3,221,947	67,809,276	710 Funeral homes	867,662	18,193,696
208 Tire dealers, recappers and repairers	5,380,901	113,068,792	711 Others	133,168,634	2,799,384,620
209 Manufactured home (mobile home) dealers	394,512	8,306,392	712 Photographers, artists, photofinishers	3,237,567	67,507,068
Food Group - 4.75%	\$ 122,428,442	\$ 2,567,266,703	713 Printers, publishers, blueprinters, engravers, etc.	5,814,334	96,474,883
301 Bakeries	1,927,617	40,212,829	714 Laundries, dry cleaners, etc.	984,571	20,245,460
302 Candy and confectionery stores	375,691	7,814,404	715 Hospitals, physicians, veterinarians, etc.	6,830,662	143,641,635
303 Dairies and dairy bars	1,013,465	21,240,537	716 Boat and marine supply dealers	1,573,240	33,042,674
304 Grocery stores, meat markets, etc.	38,695,438	813,513,317	717 Pet, hobby and craft shops	5,471,937	114,912,568
305 Vending machine operators; drink stands	1,916,301	40,202,989	718 Chemical, janitorial supplies and paper products dealers	3,904,242	82,162,784
306 Restaurants, cafeterias, grills, snack bars, etc.	73,887,835	1,548,259,707	719 Machine shops; locksmiths, etc.	1,698,192	35,585,591
307 Others	1,482,121	31,065,551			
308 Taverns, nightclubs, etc.	3,129,974	64,957,370			
Furniture Group - 4.75%	\$ 29,463,717	\$ 619,172,150	Total Retail Sales and Use Group	\$ 770,261,178	\$ 16,182,723,464
401 Furniture stores	13,608,933	286,189,850	Combined General Rate - 7%	\$ 128,464,111	\$ -
402 Household appliance dealers and repair services	5,191,488	109,079,013	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	267,816	5,638,125	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 2,861,469	\$ -
404 Industrial, office and store furniture and fixture dealers	1,427,536	30,031,203			
405 Others	1,442,724	30,225,551	Grand Total - All Groups	\$ 901,586,758	\$ 16,182,723,464
406 Awning and blinds dealers	240,873	5,008,655			
407 Antique dealers; interior decorators	3,701,107	77,699,741			
408 Upholstery shops; floor covering dealers	3,583,239	75,300,011			
General Merchandise Group - 4.75%	\$ 228,925,139	\$ 4,812,495,740			
501 Department stores	22,457,889	472,704,251			
502 Drugstores; drug and medical supply houses	9,982,084	210,034,742			
503 Dry goods stores; fabric and yarn shops	667,240	14,025,201			
504 Farm implement and supply stores	5,452,246	114,699,697			
505 Discount stores; general stores	40,765,813	857,965,129			
506 Hardware stores	5,257,800	110,200,537			
507 Jewelry stores; watch and clock repair shops	2,448,202	51,327,686			
508 Leather and leather goods stores	298,350	6,245,711			
509 Industrial machinery and supply dealers	12,350,187	259,464,340			
510 Secondhand goods stores; flea markets	2,393,574	50,309,174			
511 Sporting goods stores; toy shops	7,813,907	164,201,996			
512 Variety stores; 5 & 10 specialty stores	7,357,536	154,861,036			
513 Others	100,993,873	2,121,773,346			
514 Paint, wallpaper, and glass stores	2,868,267	60,368,297			
515 Pawn shops; army surplus stores, etc.	1,022,572	21,473,152			
516 Road building equipment and supply dealers	4,956,529	104,303,903			
517 Gift and novelty shops; coin dealers	1,839,071	38,537,541			

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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.