

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 2022 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,475,159	\$ 303,973,417	Macon	\$ 4,117,271	\$ 86,504,925
Alexander	1,455,355	30,620,478	Madison	1,048,220	21,973,016
Alleghany	641,870	13,444,142	Martin	1,163,253	24,414,554
Anson	901,186	18,926,143	McDowell	2,467,664	51,166,922
Ashe	2,040,350	42,865,993	Mecklenburg	139,033,946	2,922,185,004
Avery	2,309,014	48,583,352	Mitchell	835,382	17,550,303
Beaufort	3,319,540	69,607,875	Montgomery	1,254,391	26,262,362
Bertie	524,029	11,037,929	Moore	9,261,659	194,121,962
Bladen	1,339,057	27,670,509	Nash	6,944,772	145,853,372
Brunswick	16,314,980	343,727,032	New Hanover	31,026,891	652,972,795
Buncombe	32,011,091	672,451,093	Northampton	673,976	14,218,755
Burke	4,606,961	96,304,986	Onslow	14,880,955	312,312,311
Cabarrus	21,129,361	444,819,003	Orange	11,182,460	235,070,647
Caldwell	3,867,921	81,439,338	Pamlico	700,791	14,683,483
Camden	397,676	8,364,882	Pasquotank	3,243,693	68,150,994
Carteret	9,872,376	208,233,196	Pender	4,671,370	98,502,172
Caswell	470,748	9,876,586	Perquimans	495,152	10,682,600
Catawba	14,106,890	297,814,116	Person	2,120,743	44,621,941
Chatham	5,060,353	106,198,037	Pitt	13,511,872	284,160,682
Cherokee	2,274,302	47,787,875	Polk	1,186,999	24,808,935
Chowan	852,820	17,902,173	Randolph	7,538,133	158,093,959
Clay	621,313	13,103,204	Richmond	2,360,882	49,639,762
Cleveland	6,109,838	128,427,047	Robeson	6,183,674	129,916,081
Columbus	2,405,207	50,494,542	Rockingham	4,935,055	103,770,797
Craven	7,180,939	150,995,726	Rowan	8,816,976	185,303,465
Cumberland	24,897,227	523,193,331	Rutherford	3,997,120	83,981,200
Currituck	6,061,677	127,421,183	Sampson	2,995,336	62,653,862
Dare	15,463,045	326,594,326	Scotland	1,714,885	35,896,153
Davidson	9,425,114	198,625,283	Stanly	4,376,543	92,385,477
Davie	2,354,870	49,341,733	Stokes	1,602,718	33,654,781
Duplin	2,415,271	50,786,779	Surry	5,730,155	120,282,502
Durham	44,507,641	936,093,189	Swain	1,097,098	22,972,456
Edgecombe	2,322,332	48,718,168	Transylvania	2,774,917	58,475,738
Forsyth	34,511,821	725,263,491	Tyrrell	159,207	3,345,179
Franklin	3,494,981	73,224,248	Union	15,045,864	316,070,691
Gaston	16,583,805	348,853,953	Vance	2,602,218	55,345,673
Gates	255,654	5,371,287	Wake	121,284,228	2,546,025,794
Graham	536,984	11,344,339	Warren	718,736	15,295,392
Granville	2,233,561	46,813,934	Washington	464,900	9,731,645
Greene	498,285	10,467,737	Watauga	5,819,026	122,263,644
Guilford	45,121,654	949,239,295	Wayne	7,512,625	156,563,895
Halifax	2,956,606	62,291,342	Wilkes	4,920,421	103,753,861
Harnett	6,504,278	136,702,348	Wilson	5,591,820	117,372,883
Haywood	5,132,953	107,754,445	Yadkin	1,409,822	29,579,729
Henderson	8,767,222	183,857,551	Yancey	926,475	19,382,837
Hertford	1,144,283	24,058,106	Foreign	41,316,958	870,089,281
Hoke	1,483,904	31,154,349	Combined General Rate	110,116,905	-
Hyde	601,668	12,567,042	Motor Vehicle Lease (Short-Term) and Subscription	9,892,368	-
Iredell	16,674,757	351,141,651			
Jackson	4,315,130	90,888,421			
Johnston	13,074,356	275,178,760			
Jones	282,581	5,927,196			
Lee	5,510,535	119,029,085			
Lenoir	3,365,803	70,462,633			
Lincoln	6,313,093	133,090,810	TOTALS	\$ 1,072,825,956	\$ 20,032,189,159

* 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 2022. Data reflect sales (including purchases for use) primarily for June 2022, 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

July 2022 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	\$ 4,049,320	\$ 110,592,146	Lumber & Building Material Group - 4.75%	\$ 131,053,707	\$ 2,752,664,467
001 Manufactured homes - 4.75%	1,404,574	29,570,145	601 Sheet metal shops; steel fabricators	6,157,558	129,391,873
002 Boats - 3%	2,064,293	68,809,756	602 Building hardware and machine stores	1,154,749	24,169,607
004 Modular homes - 4.75%	580,454	12,212,246	603 Building material dealers	92,945,162	1,953,960,064
			604 Cabinet shops	1,905,024	39,733,613
Apparel Group - 4.75%	\$ 34,139,967	\$ 716,151,619	605 Electrical, plumbing and heating supply dealers	20,033,580	419,361,638
101 Boot and shoe stores	4,910,271	103,267,171	606 Monument and tombstone dealers	109,870	2,311,895
102 Clothing stores	27,925,136	585,564,961	607 Others	5,548,765	116,589,837
103 Furriers (suppressed)			608 Storm window and door dealers	3,198,998	67,145,940
104 Men's clothing & accessory stores	62,722	1,320,455	Unclassified Group - 4.75%	\$ 281,814,290	\$ 5,918,565,795
105 Women's clothing & accessory stores	105,868	2,214,241	701 Beauty and barber shops and supply dealers	2,498,075	52,310,234
106 Shoe repair shops	259,158	5,448,514	702 Bookstores, school supply stores	3,958,049	83,220,876
107 Others	876,813	18,336,277	703 Newsstands	1,474,871	30,617,811
Automotive Group - 4.75%	\$ 55,818,547	\$ 1,169,711,893	704 Coal, wood, fuel oil, and bottled gas dealers	2,467,695	51,475,320
201 Motor vehicle dealers	11,958,450	251,057,584	705 Feed stores, millers, hatcheries	804,041	16,911,745
202 Service stations	7,325,469	153,770,847	706 Florists and nurseries	2,950,228	61,476,736
203 Garages	9,420,760	196,460,657	707 Airplane dealers	629,134	13,243,002
204 Motorcycle and bicycle dealers	1,661,248	34,923,598	708 Hotels, motels, cottage rentals, etc.	41,950,629	882,633,931
205 Automotive supply stores	13,345,069	279,644,435	709 Office machine and supply dealers	15,160,571	318,926,492
206 Others	2,251,996	47,074,339	710 Funeral homes	924,010	19,266,180
207 Oil and petroleum products dealers	3,162,992	66,577,008	711 Others	176,060,953	3,697,168,376
208 Tire dealers, recappers and repairers	6,227,963	130,428,207	712 Photographers, artists, photofinishers	4,279,726	89,688,407
209 Manufactured home (mobile home) dealers	464,600	9,775,219	713 Printers, publishers, blueprinters, engravers, etc.	4,650,028	97,564,060
Food Group - 4.75%	\$ 152,675,626	\$ 3,199,358,316	714 Laundries, dry cleaners, etc.	1,277,472	26,817,023
301 Bakeries	2,260,723	47,411,437	715 Hospitals, physicians, veterinarians, etc.	7,119,816	149,641,107
302 Candy and confectionery stores	646,626	13,486,110	716 Boat and marine supply dealers	1,761,019	36,875,146
303 Dairies and dairy bars	1,571,730	32,664,555	717 Pet, hobby and craft shops	7,459,781	156,498,464
304 Grocery stores, meat markets, etc.	40,175,516	843,943,118	718 Chemical, janitorial supplies and paper products dealers	4,627,619	97,361,091
305 Vending machine operators; drink stands	3,036,876	63,206,255	719 Machine shops; locksmiths, etc.	1,760,572	36,869,795
306 Restaurants, cafeterias, grills, snack bars, etc.	97,853,550	2,049,399,735			
307 Others	2,053,263	42,916,050			
308 Taverns, nightclubs, etc.	5,077,343	106,331,057			
Furniture Group - 4.75%	\$ 27,112,650	\$ 569,523,555	Total Retail Sales and Use Group	\$ 952,816,683	\$ 20,032,189,159
401 Furniture stores	11,453,437	240,865,120	Combined General Rate - 7%	\$ 110,116,905	\$ -
402 Household appliance dealers and repair services	5,010,651	105,417,346	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	397,828	8,347,583	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,892,368	\$ -
404 Industrial, office and store furniture and fixture dealers	1,759,022	36,960,098			
405 Others	1,379,173	28,958,757			
406 Awning and blinds dealers	265,234	5,563,352			
407 Antique dealers; interior decorators	2,652,100	55,568,699			
408 Upholstery shops; floor covering dealers	4,195,206	87,842,599			
General Merchandise Group - 4.75%	\$ 266,152,575	\$ 5,595,621,368	Grand Total - All Groups	\$ 1,072,825,956	\$ 20,032,189,159
501 Department stores	28,379,574	597,390,796			
502 Drugstores; drug and medical supply houses	11,641,314	244,823,062			
503 Dry goods stores; fabric and yarn shops	745,624	15,679,480			
504 Farm implement and supply stores	7,034,509	147,903,536			
505 Discount stores; general stores	44,246,503	931,176,660			
506 Hardware stores	6,409,368	134,815,917			
507 Jewelry stores; watch and clock repair shops	3,224,864	67,719,383			
508 Leather and leather goods stores	389,464	8,199,805			
509 Industrial machinery and supply dealers	11,646,730	244,788,075			
510 Secondhand goods stores; flea markets	2,410,557	50,572,214			
511 Sporting goods stores; toy shops	8,260,312	173,420,891			
512 Variety stores; 5 & 10 specialty stores	7,633,272	160,658,338			
513 Others	119,604,780	2,513,273,692			
514 Paint, wallpaper, and glass stores	3,473,300	73,094,725			
515 Pawn shops; army surplus stores, etc.	928,617	19,524,186			
516 Road building equipment and supply dealers	7,351,040	154,748,116			
517 Gift and novelty shops; coin dealers	2,772,748	57,832,493			

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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.