

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 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 15,490,248	\$ 325,507,026	Macon	\$ 4,223,787	\$ 88,917,466
Alexander	1,467,405	31,040,831	Madison	1,047,903	21,986,328
Alleghany	729,333	15,321,492	Martin	1,195,430	25,129,804
Anson	1,026,281	21,605,059	McDowell	2,554,776	53,731,318
Ashe	2,031,892	42,695,930	Mecklenburg	143,776,944	3,022,398,698
Avery	2,522,844	53,046,138	Mitchell	984,373	20,679,489
Beaufort	3,479,506	74,537,533	Montgomery	1,431,216	30,014,738
Bertie	587,131	12,343,838	Moore	10,542,364	221,152,647
Bladen	1,437,523	30,104,694	Nash	6,700,203	141,105,953
Brunswick	17,625,574	370,874,383	New Hanover	32,540,274	685,581,821
Buncombe	32,854,107	690,102,824	Northampton	722,095	15,202,536
Burke	4,869,851	102,923,475	Onslow	15,290,759	321,365,077
Cabarrus	23,405,432	493,557,983	Orange	11,758,903	247,027,885
Caldwell	3,880,903	81,892,548	Pamlico	702,609	14,680,005
Camden	481,785	10,111,286	Pasquotank	3,402,542	71,644,060
Carteret	10,313,170	217,675,035	Pender	4,963,631	104,553,855
Caswell	550,050	11,562,929	Perquimans	521,793	11,420,857
Catawba	14,525,844	306,655,408	Person	2,426,642	51,200,645
Chatham	6,185,317	129,916,218	Pitt	14,784,973	309,923,894
Cherokee	2,236,922	47,052,807	Polk	1,162,167	24,440,993
Chowan	860,375	18,110,064	Randolph	9,593,319	201,265,813
Clay	688,472	14,484,836	Richmond	2,352,807	49,416,477
Cleveland	5,818,485	122,233,236	Robeson	6,755,117	141,954,718
Columbus	2,478,662	51,940,124	Rockingham	4,933,214	103,722,059
Craven	7,164,860	150,702,988	Rowan	9,457,849	198,722,105
Cumberland	25,438,697	534,466,942	Rutherford	4,064,539	85,344,385
Currituck	6,005,881	126,407,519	Sampson	3,130,356	65,666,589
Dare	15,882,323	334,653,284	Scotland	1,867,764	39,275,522
Davidson	9,582,647	202,323,576	Stanly	4,627,017	97,717,608
Davie	2,606,421	54,732,984	Stokes	2,093,415	38,512,335
Duplin	2,685,171	56,123,571	Surry	5,902,947	124,080,576
Durham	46,570,780	978,878,744	Swain	1,188,789	25,059,082
Edgecombe	2,567,148	53,893,657	Transylvania	2,831,981	59,550,098
Forsyth	34,834,226	732,687,373	Tyrrell	161,090	3,379,227
Franklin	3,548,749	74,558,421	Union	15,576,338	327,671,015
Gaston	16,516,643	347,504,474	Vance	2,627,384	56,299,055
Gates	261,231	5,513,758	Wake	123,384,653	2,592,722,225
Graham	649,593	13,713,204	Warren	719,906	15,232,655
Granville	2,511,161	52,769,234	Washington	513,097	10,727,654
Greene	534,899	11,251,288	Watauga	5,888,130	123,582,755
Guilford	45,870,782	965,190,266	Wayne	7,689,070	161,332,108
Halifax	3,058,206	64,410,542	Wilkes	4,795,059	100,928,723
Harnett	6,941,052	145,765,818	Wilson	6,183,728	129,884,922
Haywood	5,337,268	112,037,541	Yadkin	1,465,439	30,739,538
Henderson	9,048,176	190,353,600	Yancey	962,559	20,143,250
Hertford	1,163,321	24,457,369	Foreign	45,925,949	968,298,746
Hoke	1,581,974	33,197,204	Combined General Rate	110,880,834	—
Hyde	682,944	14,260,802	Motor Vehicle Lease (Short-Term)		
Iredell	16,810,682	354,437,174	and Subscription	9,968,551	—
Jackson	4,348,060	91,390,101			
Johnston	13,378,230	280,327,405			
Jones	319,009	6,707,276			
Lee	5,601,959	120,186,254			
Lenoir	3,346,691	70,041,066			
Lincoln	6,838,212	143,903,263	TOTALS	\$ 1,113,508,395	\$ 20,875,529,700

* 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 2023. Data reflect sales (including purchases for use) primarily for June 2023, 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 2023 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	\$ 4,430,940	\$ 122,319,229	Lumber & Building Material Group - 4.75%	\$ 126,272,605	\$ 2,655,921,709
001 Manufactured homes - 4.75%	1,411,017	29,705,758	601 Sheet metal shops; steel fabricators	6,378,932	134,152,994
002 Boats - 3%	2,365,236	78,841,211	602 Building hardware and machine stores	1,135,685	23,885,077
004 Modular homes - 4.75%	654,687	13,772,260	603 Building material dealers	87,858,253	1,848,948,918
			604 Cabinet shops	1,935,199	40,369,201
Apparel Group - 4.75%	\$ 33,886,940	\$ 711,755,713	605 Electrical, plumbing and heating supply dealers	20,370,310	428,114,372
101 Boot and shoe stores	5,058,551	106,315,989	606 Monument and tombstone dealers	147,210	3,085,695
102 Clothing stores	27,392,818	575,275,476	607 Others	4,831,795	101,520,419
103 Furriers (suppressed)			608 Storm window and door dealers	3,615,221	75,845,032
104 Men's clothing & accessory stores	112,044	2,353,176	Unclassified Group - 4.75%	\$ 295,394,483	\$ 6,204,025,026
105 Women's clothing & accessory stores	77,074	1,612,225	701 Beauty and barber shops and supply dealers	2,599,000	54,324,808
106 Shoe repair shops	275,077	5,791,093	702 Bookstores, school supply stores	4,564,841	96,000,298
107 Others	971,374	20,407,755	703 Newsstands	1,876,801	39,251,154
Automotive Group - 4.75%	\$ 58,082,587	\$ 1,217,034,524	704 Coal, wood, fuel oil, and bottled gas dealers	2,305,518	48,116,590
201 Motor vehicle dealers	13,398,522	281,377,156	705 Feed stores, millers, hatcheries	553,730	11,640,983
202 Service stations	5,543,365	115,821,106	706 Florists and nurseries	3,037,390	63,438,755
203 Garages	10,760,793	225,080,339	707 Airplane dealers	684,781	14,409,513
204 Motorcycle and bicycle dealers	1,959,771	41,232,456	708 Hotels, motels, cottage rentals, etc.	44,175,998	929,167,710
205 Automotive supply stores	13,859,528	291,088,825	709 Office machine and supply dealers	15,820,048	332,909,538
206 Others	2,247,199	46,413,167	710 Funeral homes	892,882	18,489,087
207 Oil and petroleum products dealers	3,303,102	69,282,317	711 Others	183,898,523	3,863,415,751
208 Tire dealers, recappers and repairers	6,664,729	139,516,687	712 Photographers, artists, photofinishers	4,800,895	100,408,061
209 Manufactured home (mobile home) dealers	345,577	7,222,472	713 Printers, publishers, blueprinters, engravers, etc.	4,868,073	101,136,524
Food Group - 4.75%	\$ 170,244,849	\$ 3,567,391,131	714 Laundries, dry cleaners, etc.	1,605,145	33,616,474
301 Bakeries	2,526,309	53,040,029	715 Hospitals, physicians, veterinarians, etc.	6,832,833	143,540,949
302 Candy and confectionery stores	691,987	14,505,176	716 Boat and marine supply dealers	1,897,227	39,703,387
303 Dairies and dairy bars	1,563,661	32,784,197	717 Pet, hobby and craft shops	7,862,590	164,982,184
304 Grocery stores, meat markets, etc.	45,214,706	944,790,294	718 Chemical, janitorial supplies and paper products dealers	4,938,738	103,883,784
305 Vending machine operators; drink stands	2,836,996	59,653,561	719 Machine shops; locksmiths, etc.	2,179,471	45,589,475
306 Restaurants, cafeterias, grills, snack bars, etc.	109,501,338	2,297,770,742			
307 Others	2,182,032	45,702,511			
308 Taverns, nightclubs, etc.	5,727,819	119,144,621			
Furniture Group - 4.75%	\$ 27,101,051	\$ 568,015,193	Total Retail Sales and Use Group	\$ 992,659,010	\$ 20,875,529,700
401 Furniture stores	11,421,726	239,111,471	Combined General Rate - 7%	\$ 110,880,834	\$ -
402 Household appliance dealers and repair services	4,694,025	98,349,753	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	408,751	8,579,521	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,968,551	\$ -
404 Industrial, office and store furniture and fixture dealers	2,109,605	44,231,720			
405 Others	1,456,348	30,627,428			
406 Awning and blinds dealers	294,789	6,206,093			
407 Antique dealers; interior decorators	2,768,099	58,090,643			
408 Upholstery shops; floor covering dealers	3,947,708	82,818,564			
General Merchandise Group - 4.75%	\$ 277,245,555	\$ 5,829,067,176	Grand Total - All Groups	\$ 1,113,508,395	\$ 20,875,529,700
501 Department stores	28,666,220	603,339,059			
502 Drugstores; drug and medical supply houses	11,346,887	238,739,107			
503 Dry goods stores; fabric and yarn shops	720,664	15,163,714			
504 Farm implement and supply stores	7,141,129	150,175,991			
505 Discount stores; general stores	46,542,231	979,511,397			
506 Hardware stores	6,508,315	136,919,525			
507 Jewelry stores; watch and clock repair shops	3,210,316	67,152,638			
508 Leather and leather goods stores	407,738	8,583,965			
509 Industrial machinery and supply dealers	11,281,862	236,700,735			
510 Secondhand goods stores; flea markets	2,518,821	52,910,720			
511 Sporting goods stores; toy shops	8,567,836	179,927,903			
512 Variety stores; 5 & 10 specialty stores	7,876,475	165,741,723			
513 Others	129,119,574	2,713,861,828			
514 Paint, wallpaper, and glass stores	3,455,996	72,737,080			
515 Pawn shops; army surplus stores, etc.	1,016,686	21,351,953			
516 Road building equipment and supply dealers	5,851,399	123,043,675			
517 Gift and novelty shops; coin dealers	3,013,405	63,206,163			

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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.