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

Construct	July 2023 Report										
Allemence \$15,490,248 \$325,507,006 Macon \$1,423,787 \$8,80,174,674,674,674,674,674,674,674,674,674,6						Taxable Sales					
Alexander 1,467,405 31,040,831 Madison 1,047,903 21,986,328 Alleghamy 729,333 15,221,492 Martin 1,195,430 22,198,044 Asho 1,031,892 42,696,930 McDowell 2,554,776 43,776,044 3,022,98,608 Avery 2,522,844 53,046,138 Mitchell 984,373 20,679,489 Beaufort 3,795,06 74,537,533 Montgomery 1,431,216 30,104,738 Bertic 587,131 12,343,838 Moore 10,542,364 221,152,647 Buric 1,377,253 30,104,694 Nah 6,700,203 141,105,933 Burke 4,869,851 10,923,475 Onslow 15,290,279 15,202,536 Calberts 4,869,851 10,923,475 Onslow 15,390,799 321,365,077 Calbert 4,869,851 10,923,475 Onslow 15,390,799 321,365,077 Calbert 4,869,851 10,122,677 Onslow 15,390,799 321,365,077 Calbert 4,879,	County	Collections*	and Purchases*	County	Collections*	and Purchases*					
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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		5,337,268	112,037,541		1,465,439	30,739,538					
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	Henderson	9,048,176	190,353,600	Yancey	962,559	20,143,250					
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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			354,437,174	and Subscription	9,968,551	_					
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	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

		July 202	23 Report		
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collection	
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	
002 Boats - 3%	2,365,236	78,841,211	602 Building hardware and machine stores	1,135	
004 Modular homes - 4.75%	654,687	13,772,260	603 Building material dealers	87,858	
			604 Cabinet shops	1,935	
Apparel Group - 4.75%	\$ 33,886,940	\$ 711,755,713	605 Electrical, plumbing and heating		
101 Boot and shoe stores	5,058,551	106,315,989	supply dealers	20,370	,310 428,114,372
102 Clothing stores	27,392,818	575,275,476	606 Monument and tombstone dealers	147	,210 3,085,695
103 Furriers (suppressed)			607 Others	4,831	,795 101,520,419
104 Men's clothing & accessory stores	112,044	2,353,176	608 Storm window and door dealers	3,615	,221 75,845,032
105 Women's clothing & accessory stores	77,074	1,612,225			
106 Shoe repair shops	275,077	5,791,093	Unclassified Group - 4.75%	\$ 295,394	,483 \$ 6,204,025,026
107 Others	971,374	20,407,755	701 Beauty and barber shops and		
			supply dealers	2,599	
Automotive Group - 4.75%	\$ 58,082,587	\$ 1,217,034,524	702 Bookstores, school supply stores	4,564	
201 Motor vehicle dealers	13,398,522	281,377,156	703 Newsstands	1,876	,801 39,251,154
202 Service stations	5,543,365	115,821,106	704 Coal, wood, fuel oil, and bottled	2 205	510 40.116.500
203 Garages	10,760,793	225,080,339	gas dealers	2,305	
204 Motorcycle and bicycle dealers	1,959,771	41,232,456	705 Feed stores, millers, hatcheries 706 Florists and nurseries		,730 11,640,983
205 Automotive supply stores 206 Others	13,859,528	291,088,825	706 Florists and nurseries 707 Airplane dealers	3,037	
	2,247,199	46,413,167			,781 14,409,513
207 Oil and petroleum products dealers 208 Tire dealers, recappers and repairers	3,303,102 6,664,729	69,282,317 139,516,687	708 Hotels, motels, cottage rentals, etc. 709 Office machine and supply dealers	44,175 15,820	
209 Manufactured home (mobile home) dealers	345,577	7,222,472	710 Funeral homes		,882 18,489,087
209 Manufactured nome (mobile nome) dealers	343,377	1,222,412	711 Others	183,898	
Food Group - 4.75%	\$ 170,244,849	\$ 3,567,391,131	712 Photographers, artists, photofinishers	4,800	
301 Bakeries	2,526,309	53,040,029	713 Printers, publishers, blueprinters,	4,000	,075 100,400,001
302 Candy and confectionery stores	691,987	14,505,176	engravers, etc.	4,868	,073 101,136,524
303 Dairies and dairy bars	1,563,661	32,784,197	714 Laundries, dry cleaners, etc.	1,605	
304 Grocery stores, meat markets, etc.	45,214,706	944,790,294	715 Hospitals, physicians, veterinarians, etc.	6,832	
305 Vending machine operators; drink stands	2,836,996	59,653,561	716 Boat and marine supply dealers	1,897	
306 Restaurants, cafeterias, grills,	2,000,000	57,055,501	717 Pet, hobby and craft shops	7,862	
snack bars, etc.	109,501,338	2,297,770,742	718 Chemical, janitorial supplies and paper	.,	,,
307 Others	2,182,032	45,702,511	products dealers	4,938	,738 103,883,784
308 Taverns, nightclubs, etc.	5,727,819	119,144,621	719 Machine shops; locksmiths, etc.	2,179	
			•		
Furniture Group - 4.75%	\$ 27,101,051	\$ 568,015,193			
401 Furniture stores	11,421,726	239,111,471			
402 Household appliance dealers and					
repair services	4,694,025	98,349,753	Total Retail Sales and Use Group	\$ 992,659	,010 \$ 20,875,529,700
403 Musical merchandise dealers	408,751	8,579,521			
404 Industrial, office and store furniture			Combined General Rate - 7%	\$ 110,880	,834 \$ –
and fixture dealers	2,109,605	44,231,720	Piped natural gas, electricity,		
405 Others	1,456,348	30,627,428	telecommunications, cable, satellite, liquor,		
406 Awning and blinds dealers	294,789	6,206,093	and aviation fuel		
407 Antique dealers; interior decorators 408 Upholstery shops; floor covering dealers	2,768,099 3,947,708	58,090,643 82,818,564	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,968	551 ¢
408 Opholstery shops, floor covering dealers	3,947,706	02,010,304	and Subscription - 6 % and 5 %	\$ 9,900	,551 \$ –
General Merchandise Group - 4.75%	\$ 277,245,555	\$ 5,829,067,176			
501 Department stores	28,666,220	603,339,059	Grand Total - All Groups	\$ 1,113,508	,395 \$ 20,875,529,700
502 Drugstores; drug and medical	20,000,220	000,000,000	oruma roum ram orompo	ψ 2,120,0 00	φ 20,0.0,02,0
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			* Amounts shown are gross collections of sales	and use tax (ir	icluding collections of
repair shops	3,210,316	67,152,638	penalties and interest) processed by the Depar	tment of Reve	nue for the month of
508 Leather and leather goods stores	407,738	8,583,965	July 2023. Data reflect sales (including purcha		rimarily for
509 Industrial machinery and supply dealers	11,281,862	236,700,735	June 2023, but may include sales for prior per	iods.	
510 Secondhand goods stores; flea markets	2,518,821	52,910,720			
511 Sporting goods stores; toy shops	8,567,836	179,927,903	 Sales not tabulated. 		
512 Variety stores; 5 & 10 specialty stores	7,876,475	165,741,723			
513 Others	129,119,574	2,713,861,828	Note: Beginning October 1, 2015, the sales pr		
514 Paint, wallpaper, and glass stores	3,455,996	72,737,080	purchased for use is subject to the State gener		
515 Pawn shops; army surplus stores, etc.	1,016,686	21,351,953	rate) with a maximum tax per article of \$2,500		
516 Road building equipment and supply dealers	5,851,399	123,043,675	and associated taxable sales or purchases are i	now reported a	long with all other
517 Gift and novelty shops; coin dealers	3,013,405	63,206,163	transactions subject to the State general rate.		