

**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**

<b>July 2024 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 15,399,402	\$ 323,528,696	Macon	\$ 4,282,545	\$ 89,969,422
Alexander	1,506,883	31,766,068	Madison	1,088,047	22,890,327
Alleghany	694,934	14,598,634	Martin	1,195,315	25,078,965
Anson	1,016,197	21,276,738	McDowell	2,569,066	53,943,889
Ashe	1,968,106	41,380,049	Mecklenburg	146,965,595	3,085,966,970
Avery	2,499,513	52,562,351	Mitchell	975,608	20,499,503
Beaufort	3,039,165	64,194,433	Montgomery	1,327,938	27,921,346
Bertie	628,289	13,170,180	Moore	12,943,522	271,935,946
Bladen	1,393,389	29,007,458	Nash	6,341,692	133,148,044
Brunswick	18,755,968	394,551,373	New Hanover	32,182,092	677,024,446
Buncombe	33,545,784	704,580,226	Northampton	708,575	14,827,000
Burke	4,695,681	98,934,544	Onslow	15,505,081	325,839,206
Cabarrus	22,246,887	467,597,236	Orange	11,732,508	246,541,928
Caldwell	3,931,157	82,780,779	Pamlico	675,725	14,190,642
Camden	494,881	10,411,817	Pasquotank	3,504,041	73,467,813
Carteret	10,543,930	222,152,886	Pender	5,134,541	108,041,196
Caswell	587,303	12,319,735	Perquimans	573,035	12,491,104
Catawba	14,499,453	305,668,971	Person	2,132,500	44,836,903
Chatham	6,304,673	132,377,738	Pitt	14,181,772	297,724,066
Cherokee	2,388,101	50,108,776	Polk	1,194,049	25,082,401
Chowan	997,708	21,013,089	Randolph	9,390,943	197,268,734
Clay	698,897	14,693,541	Richmond	2,386,623	50,109,294
Cleveland	6,568,722	138,090,092	Robeson	6,647,642	139,683,493
Columbus	2,598,993	54,493,829	Rockingham	4,988,091	104,658,619
Craven	7,513,873	156,674,896	Rowan	9,578,645	201,224,136
Cumberland	25,730,847	540,466,905	Rutherford	4,314,551	91,000,482
Currituck	6,576,880	138,267,400	Sampson	3,186,305	66,851,935
Dare	16,863,177	355,139,633	Scotland	1,909,006	40,096,616
Davidson	9,676,404	203,747,132	Stanly	4,607,001	96,948,775
Davie	2,564,835	53,861,039	Stokes	1,717,420	36,025,845
Duplin	2,715,424	57,089,933	Surry	5,569,213	116,973,314
Durham	45,351,009	952,708,527	Swain	1,197,788	25,188,374
Edgecombe	2,338,978	49,096,650	Transylvania	2,865,525	60,162,206
Forsyth	33,205,825	697,526,818	Tyrrell	148,454	3,106,865
Franklin	3,556,197	74,828,850	Union	15,640,673	328,463,380
Gaston	15,981,650	335,783,662	Vance	2,727,692	58,305,552
Gates	270,291	5,661,885	Wake	127,641,977	2,682,124,928
Graham	570,312	11,967,101	Warren	715,549	14,809,226
Granville	2,494,466	52,427,286	Washington	489,891	10,223,821
Greene	581,515	12,221,893	Watauga	5,991,279	125,722,222
Guilford	46,257,038	973,082,907	Wayne	7,444,456	157,065,059
Halifax	3,030,581	63,825,468	Wilkes	3,963,215	82,991,383
Harnett	7,240,840	152,191,840	Wilson	5,794,020	121,529,215
Haywood	5,455,743	114,472,615	Yadkin	1,442,651	30,307,557
Henderson	9,251,990	194,090,536	Yancey	972,688	20,403,672
Hertford	1,235,660	25,894,500	Foreign	49,594,345	1,045,234,391
Hoke	1,710,007	35,929,247	Combined General Rate	122,644,424	-
Hyde	669,212	14,077,820	Motor Vehicle Lease (Short-Term) and Subscription	8,811,987	-
Iredell	17,855,282	375,661,460			
Jackson	4,519,983	94,924,476			
Johnston	13,626,484	286,674,783			
Jones	357,717	7,397,853			
Lee	5,641,844	120,101,743			
Lenoir	3,423,640	71,909,688			
Lincoln	6,381,268	134,083,524	<b>TOTALS</b>	<b>\$ 1,137,248,289</b>	<b>\$ 21,140,947,520</b>

\* 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 2024. Data reflect sales (including purchases for use) primarily for June 2024, 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 2024 Report					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 4,036,947</b>	<b>\$ 108,507,985</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 120,729,789</b>	<b>\$ 2,537,810,021</b>
001 Manufactured homes - 4.75%	1,600,961	33,704,448	601 Sheet metal shops; steel fabricators	4,409,723	91,740,248
002 Boats - 3%	1,915,169	63,838,969	602 Building hardware and machine stores	1,084,651	22,927,690
004 Modular homes - 4.75%	520,817	10,964,568	603 Building material dealers	84,551,570	1,778,932,160
			604 Cabinet shops	1,951,376	40,893,535
<b>Apparel Group - 4.75%</b>	<b>\$ 33,476,821</b>	<b>\$ 702,757,435</b>	605 Electrical, plumbing and heating supply dealers	20,865,773	438,120,633
101 Boot and shoe stores	4,601,825	96,719,039	606 Monument and tombstone dealers	107,290	2,258,423
102 Clothing stores	27,318,914	573,500,944	607 Others	4,415,751	92,703,445
103 Furriers (suppressed)			608 Storm window and door dealers	3,343,655	70,233,886
104 Men's clothing & accessory stores	116,904	2,430,914	<b>Unclassified Group - 4.75%</b>	<b>\$ 307,209,293</b>	<b>\$ 6,447,020,186</b>
105 Women's clothing & accessory stores	70,120	1,454,908	701 Beauty and barber shops and supply dealers	2,726,211	57,009,139
106 Shoe repair shops	276,883	5,831,305	702 Bookstores, school supply stores	4,613,528	96,647,748
107 Others	1,092,174	22,820,324	703 Newsstands, smoke shops and cigar stores	2,162,287	45,190,947
<b>Automotive Group - 4.75%</b>	<b>\$ 54,931,844</b>	<b>\$ 1,149,758,226</b>	704 Coal, wood, fuel oil, and bottled gas dealers	2,092,615	43,910,614
201 Motor vehicle dealers	11,951,964	251,200,349	705 Feed stores, millers, hatcheries	516,461	10,827,697
202 Service stations	5,384,579	112,352,370	706 Florists and nurseries	2,849,400	59,388,645
203 Garages	10,474,009	218,682,252	707 Airplane dealers and aviation services	562,182	11,826,957
204 Motorcycle and bicycle dealers	1,646,343	34,218,515	708 Hotels, motels, cottage rentals, etc.	48,897,120	1,028,024,520
205 Automotive supply stores	13,196,600	276,212,364	709 Office machine and supply dealers	15,398,284	324,009,477
206 Others	2,428,203	50,107,954	710 Funeral homes	781,781	16,286,536
207 Oil and petroleum products dealers	3,252,519	68,393,238	711 Others	191,825,036	4,024,905,374
208 Tire dealers, recappers and repairers	6,239,873	131,071,979	712 Photographers, artists, photofinishers	5,474,928	114,498,382
209 Manufactured home (mobile home) dealers	357,755	7,519,203	713 Printers, publishers, blueprinters, engravers, etc.	4,432,401	92,498,533
<b>Food Group - 4.75%</b>	<b>\$ 174,632,944</b>	<b>\$ 3,664,081,519</b>	714 Laundries, dry cleaners, etc.	1,517,459	31,888,265
301 Bakeries	2,442,274	51,115,099	715 Hospitals, physicians, veterinarians, etc.	7,135,009	149,908,199
302 Candy and confectionery stores	625,137	13,065,174	716 Boat and marine supply dealers	1,980,155	41,537,155
303 Dairies and dairy bars	1,657,549	34,790,013	717 Pet, hobby and craft shops	7,404,879	155,189,105
304 Grocery stores, meat markets, etc.	49,115,907	1,032,561,200	718 Chemical, janitorial supplies and paper products dealers	4,699,953	98,696,053
305 Vending machine operators; drink stands	2,792,899	58,658,756	719 Machine shops; locksmiths, etc.	2,139,603	44,776,841
306 Restaurants, cafeterias, grills, snack bars, etc.	110,456,418	2,316,703,909			
307 Others	2,005,089	41,897,493			
308 Taverns, nightclubs, etc.	5,537,669	115,289,876			
<b>Furniture Group - 4.75%</b>	<b>\$ 25,442,851</b>	<b>\$ 533,373,665</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 1,005,791,878</b>	<b>\$ 21,140,947,520</b>
401 Furniture stores	10,052,638	210,985,673	<b>Combined General Rate - 7%</b>	<b>\$ 122,644,424</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,850,737	101,648,861	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	327,147	6,881,406	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 8,811,987</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,879,017	39,272,097			
405 Others	1,453,172	30,482,905			
406 Awning and blinds dealers	296,842	6,246,752			
407 Antique dealers; interior decorators	2,772,464	57,907,799			
408 Upholstery shops; floor covering dealers	3,810,834	79,948,172			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 285,331,388</b>	<b>\$ 5,997,638,483</b>	<b>Grand Total - All Groups</b>	<b>\$ 1,137,248,289</b>	<b>\$ 21,140,947,520</b>
501 Department stores	30,593,305	643,960,439			
502 Drugstores; drug and medical supply houses	11,449,801	240,863,206			
503 Dry goods stores; fabric and yarn shops	693,734	14,579,853			
504 Farm implement and supply stores	6,812,002	143,242,727			
505 Discount stores; general stores	47,239,012	994,117,795			
506 Hardware stores	6,319,111	131,418,220			
507 Jewelry stores; watch and clock repair shops	3,220,024	67,369,727			
508 Leather and leather goods stores	418,994	8,815,122			
509 Industrial machinery and supply dealers	10,000,367	210,082,785			
510 Secondhand goods stores; flea markets	2,038,903	42,798,221			
511 Sporting goods stores; toy shops	8,105,162	169,161,123			
512 Variety stores; 5 & 10 specialty stores	7,958,689	167,476,358			
513 Others	137,346,218	2,888,088,329			
514 Paint, wallpaper, and glass stores	3,341,277	70,284,707			
515 Pawn shops; army surplus stores, etc.	980,315	20,602,753			
516 Road building equipment and supply dealers	5,973,414	125,392,825			
517 Gift and novelty shops; coin dealers	2,841,061	59,384,293			

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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.