

**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 registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers 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>August 2018 Report</b>					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 8,479,185	\$ 177,904,572	Macon	\$ 2,566,692	\$ 53,803,798
Alexander	804,323	16,991,862	Madison	500,931	10,519,057
Alleghany	348,136	7,297,869	Martin	776,987	16,323,182
Anson	558,947	11,741,779	McDowell	1,582,228	33,296,324
Ashe	1,134,878	23,865,273	Mecklenburg	89,358,955	1,877,614,864
Avery	1,611,784	33,809,089	Mitchell	591,330	12,430,179
Beaufort	2,320,407	46,589,493	Montgomery	843,999	17,679,469
Bertie	330,864	6,955,605	Moore	4,841,170	101,733,291
Bladen	916,370	19,268,931	Nash	4,238,717	88,988,504
Brunswick	9,684,429	204,079,208	New Hanover	20,400,754	428,790,064
Buncombe	23,912,937	501,518,085	Northampton	408,949	8,586,240
Burke	2,871,070	60,613,761	Onslow	9,121,369	191,474,148
Cabarrus	13,627,569	286,374,817	Orange	7,041,408	146,959,892
Caldwell	2,340,217	48,455,688	Pamlico	401,111	8,402,897
Camden	208,762	4,423,166	Pasquotank	1,932,416	40,360,028
Carteret	6,625,859	139,524,646	Pender	2,552,073	53,621,660
Caswell	315,451	6,558,553	Perquimans	282,645	5,808,521
Catawba	9,071,420	191,161,848	Person	1,332,045	28,011,914
Chatham	2,417,896	50,614,356	Pitt	9,404,082	197,209,329
Cherokee	1,407,937	29,569,064	Polk	724,709	15,195,999
Chowan	529,221	10,926,939	Randolph	4,511,776	94,658,045
Clay	327,863	6,877,119	Richmond	1,342,960	28,178,536
Cleveland	4,454,060	93,654,236	Robeson	4,008,231	84,069,245
Columbus	1,526,706	31,836,115	Rockingham	2,616,471	54,913,754
Craven	4,296,375	90,030,863	Rowan	5,392,243	113,118,190
Cumberland	16,084,956	337,060,185	Rutherford	2,489,230	51,770,921
Currituck	4,978,601	104,738,578	Sampson	1,824,249	38,119,305
Dare	12,870,106	270,830,636	Scotland	1,170,388	24,580,769
Davidson	5,168,603	108,391,342	Stanly	2,351,349	49,523,850
Davie	1,272,015	26,682,794	Stokes	957,878	20,135,326
Duplin	1,553,077	32,365,131	Surry	3,525,200	73,988,193
Durham	27,044,222	567,959,503	Swain	723,685	15,174,964
Edgecombe	1,389,774	29,039,981	Transylvania	1,744,229	36,707,738
Forsyth	21,159,982	442,624,973	Tyrrell	98,186	2,059,339
Franklin	1,719,417	36,073,314	Union	8,157,755	171,277,901
Gaston	8,711,852	182,831,779	Vance	1,639,786	34,673,494
Gates	144,911	3,036,797	Wake	73,005,765	1,533,667,501
Graham	329,357	6,970,224	Warren	378,589	8,059,680
Granville	1,544,501	32,343,815	Washington	355,497	7,308,974
Greene	268,224	5,481,770	Watauga	4,051,346	84,954,582
Guilford	28,562,931	600,017,719	Wayne	4,580,518	95,652,115
Halifax	1,995,374	41,969,097	Wilkes	2,622,403	54,982,586
Harnett	3,669,354	76,824,271	Wilson	4,034,340	84,151,967
Haywood	3,221,802	67,641,923	Yadkin	888,556	18,579,916
Henderson	5,505,412	115,579,486	Yancey	560,078	11,768,074
Hertford	847,668	17,788,027	Foreign	32,329,039	681,247,378
Hoke	762,678	16,001,129	Combined General Rate	124,045,168	–
Hyde	537,470	11,046,981	Motor Vehicle Leasing (Short-Term)	7,870,186	–
Iredell	9,600,932	201,987,036			
Jackson	2,479,921	52,211,679			
Johnston	7,430,990	155,782,979			
Jones	188,612	3,938,959			
Lee	2,968,579	63,098,561			
Lenoir	2,345,188	49,043,913			
Lincoln	3,118,803	65,745,634	<b>TOTALS</b>	<b>\$ 733,775,650</b>	<b>\$ 12,635,882,861</b>

\* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during August 2018. Data reflect sales primarily in July 2018, but may include sales from 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%.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES**

August 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 2,256,421</b>	<b>\$ 64,418,376</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 71,862,260</b>	<b>\$ 1,509,296,133</b>
001 Manufactured homes - 4.75%	565,925	11,914,127	601 Sheet metal shops; steel fabricators	2,552,528	53,576,951
002 Boats - 3%	1,377,513	45,916,247	602 Building hardware and machine stores	562,068	11,833,008
004 Modular homes - 4.75%	312,983	6,588,002	603 Building material dealers	49,615,284	1,043,237,327
			604 Cabinet shops	1,218,013	25,345,932
<b>Apparel Group - 4.75%</b>	<b>\$ 21,041,851</b>	<b>\$ 442,480,465</b>	605 Electrical, plumbing and heating supply dealers	13,203,966	276,419,430
101 Boot and shoe stores	3,094,789	65,122,720	606 Monument and tombstone dealers	77,460	1,615,200
102 Clothing stores	16,894,149	355,416,179	607 Others	3,067,367	64,428,528
103 Furriers (suppressed)			608 Storm window and door dealers	1,565,573	32,839,757
104 Men's clothing & accessory stores	13,883	291,435			
105 Women's clothing & accessory stores	52,445	1,097,925	<b>Unclassified Group - 4.75%</b>	<b>\$ 173,927,112</b>	<b>\$ 3,643,151,957</b>
106 Shoe repair shops	257,250	5,393,141	701 Beauty and barber shops and supply dealers	1,856,708	38,851,069
107 Others	729,335	15,159,066	702 Bookstores, school supply stores	2,867,585	60,301,298
<b>Automotive Group - 4.75%</b>	<b>\$ 37,578,302</b>	<b>\$ 785,942,289</b>	703 Newsstands	796,638	16,635,984
201 Motor vehicle dealers	8,355,778	175,598,812	704 Coal, wood, fuel oil, and bottled gas dealers	1,465,675	30,796,579
202 Service stations	3,402,511	71,190,681	705 Feed stores, millers, hatcheries	622,441	13,062,492
203 Garages	6,305,771	130,544,522	706 Florists and nurseries	1,696,144	35,303,082
204 Motorcycle and bicycle dealers	1,118,589	23,427,521	707 Airplane dealers	1,122,943	19,546,213
205 Automotive supply stores	9,768,582	204,253,515	708 Hotels, motels, cottage rentals, etc.	31,189,962	655,954,835
206 Others	1,431,157	29,867,418	709 Office machine and supply dealers	12,152,218	255,436,863
207 Oil and petroleum products dealers	2,510,902	52,819,297	710 Funeral homes	793,324	16,226,510
208 Tire dealers, recappers and repairers	4,441,731	93,132,871	711 Others	98,827,776	2,072,186,945
209 Manufactured home (mobile home) dealers	243,283	5,107,652	712 Photographers, artists, photofinishers	2,162,605	45,013,685
<b>Food Group - 4.75%</b>	<b>\$ 122,054,812</b>	<b>\$ 2,554,688,428</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,197,635	66,261,843
301 Bakeries	1,611,370	33,570,931	714 Laundries, dry cleaners, etc.	1,244,563	26,081,236
302 Candy and confectionery stores	529,594	11,055,935	715 Hospitals, physicians, veterinarians, etc.	4,889,358	102,391,443
303 Dairies and dairy bars	1,058,247	22,094,607	716 Boat and marine supply dealers	1,088,309	22,787,616
304 Grocery stores, meat markets, etc.	33,166,926	696,120,289	717 Pet, hobby and craft shops	3,783,958	79,327,497
305 Vending machine operators; drink stands	2,024,937	42,372,413	718 Chemical, janitorial supplies and paper products dealers	3,146,046	65,884,177
306 Restaurants, cafeterias, grills, snack bars, etc.	78,894,061	1,650,201,630	719 Machine shops; locksmiths, etc.	1,023,223	21,102,588
307 Others	1,236,773	25,852,450			
308 Taverns, nightclubs, etc.	3,532,904	73,420,172			
<b>Furniture Group - 4.75%</b>	<b>\$ 20,000,999</b>	<b>\$ 419,692,807</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 601,860,296</b>	<b>\$ 12,635,882,861</b>
401 Furniture stores	8,391,670	176,395,273	<b>Combined General Rate - 7%</b>	<b>\$ 124,045,168</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,361,725	91,595,586	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	298,946	6,218,555	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 7,870,186</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,171,168	24,527,461			
405 Others	681,439	14,237,434	<b>Grand Total - All Groups</b>	<b>\$ 733,775,650</b>	<b>\$ 12,635,882,861</b>
406 Awning and blinds dealers	192,710	4,034,234			
407 Antique dealers; interior decorators	1,960,593	40,964,497			
408 Upholstery shops; floor covering dealers	2,942,747	61,719,768			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 153,138,538</b>	<b>\$ 3,216,212,406</b>			
501 Department stores	16,819,897	353,992,565			
502 Drugstores; drug and medical supply houses	8,316,399	174,932,891			
503 Dry goods stores; fabric and yarn shops	521,895	10,915,798			
504 Farm implement and supply stores	3,831,787	80,475,652			
505 Discount stores; general stores	37,376,476	786,551,020			
506 Hardware stores	3,192,860	67,045,885			
507 Jewelry stores; watch and clock repair shops	1,868,214	39,132,091			
508 Leather and leather goods stores	238,718	5,012,624			
509 Industrial machinery and supply dealers	8,432,360	177,701,940			
510 Secondhand goods stores; flea markets	1,669,230	34,976,168			
511 Sporting goods stores; toy shops	3,883,505	81,538,157			
512 Variety stores; 5 & 10 specialty stores	4,889,718	102,886,671			
513 Others	52,298,357	1,095,166,519			
514 Paint, wallpaper, and glass stores	2,374,408	49,950,920			
515 Pawn shops; army surplus stores, etc.	498,169	10,431,574			
516 Road building equipment and supply dealers	4,677,058	98,364,332			
517 Gift and novelty shops; coin dealers	2,249,486	47,137,597			

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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.