

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

August 2019 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 10,909,984	\$ 228,867,397	Macon	\$ 2,750,971	\$ 57,908,400
Alexander	853,331	17,923,011	Madison	531,348	11,108,923
Alleghany	395,509	8,186,256	Martin	815,467	17,067,236
Anson	625,045	13,098,783	McDowell	1,633,904	34,245,027
Ashe	1,224,626	25,724,733	Mecklenburg	97,181,210	2,039,982,729
Avery	1,561,201	32,643,907	Mitchell	628,760	13,192,610
Beaufort	2,117,305	44,735,937	Montgomery	925,511	19,454,688
Bertie	365,499	7,578,472	Moore	5,795,717	121,313,849
Bladen	919,722	19,378,887	Nash	4,366,865	91,442,813
Brunswick	10,682,191	224,818,327	New Hanover	22,866,925	480,169,916
Buncombe	23,414,035	490,821,109	Northampton	413,356	8,724,333
Burke	3,093,676	65,339,716	Onslow	10,172,586	213,234,146
Cabarrus	14,488,119	304,134,037	Orange	7,454,319	156,037,824
Caldwell	2,563,637	53,853,128	Pamlico	445,340	9,346,221
Camden	238,380	5,030,787	Pasquotank	2,171,181	45,626,990
Carteret	7,192,594	151,335,344	Pender	2,879,835	60,343,427
Caswell	288,054	6,028,469	Perquimans	271,700	5,685,148
Catawba	9,745,492	205,861,452	Person	1,439,777	30,392,311
Chatham	2,748,881	57,645,194	Pitt	10,571,771	221,207,715
Cherokee	1,406,620	29,510,303	Polk	675,257	14,141,485
Chowan	555,485	11,602,472	Randolph	4,885,359	102,268,053
Clay	374,806	7,880,980	Richmond	1,468,807	30,731,105
Cleveland	3,830,056	80,316,868	Robeson	4,492,351	94,274,900
Columbus	1,702,014	35,535,053	Rockingham	3,021,098	63,424,921
Craven	4,920,166	103,297,107	Rowan	5,768,710	121,000,037
Cumberland	17,024,638	357,231,585	Rutherford	2,617,877	54,936,269
Currituck	4,813,200	101,151,279	Sampson	1,951,509	41,009,311
Dare	13,178,541	277,523,622	Scotland	1,156,253	24,301,686
Davidson	6,218,852	130,497,347	Stanly	2,694,603	56,803,760
Davie	1,535,925	32,205,269	Stokes	1,076,657	22,531,645
Duplin	1,768,284	37,099,871	Surry	3,860,072	80,860,575
Durham	31,338,015	655,866,336	Swain	818,610	17,196,447
Edgecombe	2,558,432	53,758,085	Transylvania	1,842,773	38,788,605
Forsyth	22,701,267	476,492,674	Tyrrell	94,834	1,911,075
Franklin	1,839,468	38,592,113	Union	8,755,099	183,625,194
Gaston	9,688,221	203,111,790	Vance	1,726,388	36,888,626
Gates	153,856	3,241,881	Wake	81,061,095	1,698,136,858
Graham	351,996	7,402,264	Warren	439,401	9,282,519
Granville	1,595,370	33,454,679	Washington	346,366	7,271,043
Greene	298,351	6,237,882	Watauga	4,440,107	93,232,615
Guilford	32,331,412	679,214,955	Wayne	5,176,233	108,678,918
Halifax	2,106,705	44,313,970	Wilkes	2,788,791	58,491,102
Harnett	3,996,041	83,703,297	Wilson	4,215,429	88,426,686
Haywood	3,468,769	72,550,354	Yadkin	920,731	19,284,581
Henderson	5,880,418	123,242,679	Yancey	570,825	11,966,513
Hertford	876,488	18,386,839	Foreign	33,592,137	707,260,160
Hoke	861,820	17,982,244	Combined General Rate	124,257,606	–
Hyde	578,464	12,138,047	Motor Vehicle Leasing (Short-Term)	9,074,280	–
Iredell	10,749,403	226,259,672			
Jackson	2,752,454	57,782,288			
Johnston	8,039,478	168,787,897			
Jones	199,031	4,170,245			
Lee	3,020,332	63,411,375			
Lenoir	2,323,387	48,690,338			
Lincoln	3,838,141	80,760,507	TOTALS	\$ 789,408,991	\$ 13,769,618,104

* 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 August 2019. Data reflect sales (including purchases for use) primarily in July 2019, but may include sales in 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 2019 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	\$ 2,529,442	\$ 68,681,175	Lumber & Building Material Group - 4.75%	\$ 77,131,091	\$ 1,621,428,390
001 Manufactured homes - 4.75%	857,476	18,052,045	601 Sheet metal shops; steel fabricators	2,967,877	62,290,979
002 Boats - 3%	1,268,960	42,298,661	602 Building hardware and machine stores	645,099	13,535,464
004 Modular homes - 4.75%	403,007	8,330,469	603 Building material dealers	52,986,228	1,114,729,737
			604 Cabinet shops	1,348,189	28,210,650
Apparel Group - 4.75%	\$ 22,238,084	\$ 466,117,512	605 Electrical, plumbing and heating supply dealers	14,237,616	298,752,728
101 Boot and shoe stores	3,157,050	66,355,676	606 Monument and tombstone dealers	91,390	1,868,863
102 Clothing stores	17,985,827	377,331,791	607 Others	3,185,426	66,949,789
103 Furriers (suppressed)			608 Storm window and door dealers	1,669,266	35,090,180
104 Men's clothing & accessory stores	13,733	289,108			
105 Women's clothing & accessory stores	57,088	1,195,129	Unclassified Group - 4.75%	\$ 193,325,469	\$ 4,055,535,125
106 Shoe repair shops	263,414	5,516,468	701 Beauty and barber shops and supply dealers	1,948,163	40,718,998
107 Others	760,972	15,429,341	702 Bookstores, school supply stores	2,887,735	60,696,780
Automotive Group - 4.75%	\$ 41,431,322	\$ 867,317,834	703 Newsstands	903,834	18,877,795
201 Motor vehicle dealers	9,214,708	193,499,760	704 Coal, wood, fuel oil, and bottled gas dealers	1,514,514	31,796,740
202 Service stations	3,696,070	77,349,250	705 Feed stores, millers, hatcheries	622,913	13,092,821
203 Garages	7,200,056	149,882,032	706 Florists and nurseries	1,889,446	39,121,005
204 Motorcycle and bicycle dealers	1,174,933	24,525,707	707 Airplane dealers	549,372	11,498,605
205 Automotive supply stores	10,729,360	225,071,675	708 Hotels, motels, cottage rentals, etc.	32,173,503	676,050,949
206 Others	1,517,179	31,265,083	709 Office machine and supply dealers	14,931,850	313,877,029
207 Oil and petroleum products dealers	2,887,417	60,685,767	710 Funeral homes	822,853	16,952,726
208 Tire dealers, recappers and repairers	4,712,770	98,854,046	711 Others	112,283,701	2,355,614,826
209 Manufactured home (mobile home) dealers	298,829	6,184,515	712 Photographers, artists, photofinishers	2,463,304	51,283,161
Food Group - 4.75%	\$ 127,891,200	\$ 2,673,367,693	713 Printers, publishers, blueprinters, engravers, etc.	3,655,734	76,221,819
301 Bakeries	1,737,091	36,544,473	714 Laundries, dry cleaners, etc.	1,226,956	25,723,363
302 Candy and confectionery stores	519,966	10,833,057	715 Hospitals, physicians, veterinarians, etc.	5,948,222	124,991,733
303 Dairies and dairy bars	1,119,758	23,384,598	716 Boat and marine supply dealers	1,139,662	23,780,242
304 Grocery stores, meat markets, etc.	34,654,279	723,204,448	717 Pet, hobby and craft shops	3,978,491	83,588,013
305 Vending machine operators; drink stands	2,106,209	44,261,130	718 Chemical, janitorial supplies and paper products dealers	3,144,570	65,969,747
306 Restaurants, cafeterias, grills, snack bars, etc.	82,754,863	1,730,816,135	719 Machine shops; locksmiths, etc.	1,240,645	25,678,770
307 Others	1,182,409	24,636,430			
308 Taverns, nightclubs, etc.	3,816,626	79,687,421			
Furniture Group - 4.75%	\$ 22,181,634	\$ 465,094,852	Total Retail Sales and Use Group	\$ 656,077,105	\$ 13,769,618,104
401 Furniture stores	9,477,631	198,876,444	Combined General Rate - 7%	\$ 124,257,606	\$ -
402 Household appliance dealers and repair services	5,075,571	106,604,932	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	317,789	6,584,322	Motor Vehicle Leasing (Short-Term) - 8%	\$ 9,074,280	\$ -
404 Industrial, office and store furniture and fixture dealers	1,419,644	29,609,295			
405 Others	755,874	15,803,236	Grand Total - All Groups	\$ 789,408,991	\$ 13,769,618,104
406 Awning and blinds dealers	211,609	4,454,921			
407 Antique dealers; interior decorators	1,744,889	36,574,119			
408 Upholstery shops; floor covering dealers	3,178,628	66,587,583			
General Merchandise Group - 4.75%	\$ 169,348,862	\$ 3,552,075,523			
501 Department stores	17,965,397	377,983,188			
502 Drugstores; drug and medical supply houses	8,652,621	181,235,508			
503 Dry goods stores; fabric and yarn shops	519,298	10,865,398			
504 Farm implement and supply stores	3,750,589	78,815,255			
505 Discount stores; general stores	39,657,621	831,294,193			
506 Hardware stores	3,623,527	76,087,824			
507 Jewelry stores; watch and clock repair shops	2,108,629	44,127,403			
508 Leather and leather goods stores	254,200	5,348,850			
509 Industrial machinery and supply dealers	8,695,525	182,539,476			
510 Secondhand goods stores; flea markets	1,681,568	35,199,434			
511 Sporting goods stores; toy shops	4,496,567	94,373,392			
512 Variety stores; 5 & 10 specialty stores	5,200,455	109,336,356			
513 Others	62,131,661	1,301,984,966			
514 Paint, wallpaper, and glass stores	2,663,505	56,014,765			
515 Pawn shops; army surplus stores, etc.	562,240	11,730,543			
516 Road building equipment and supply dealers	5,137,346	108,058,666			
517 Gift and novelty shops; coin dealers	2,248,113	47,080,307			

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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.