

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 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,411,637	\$ 240,033,769	Macon	\$ 3,000,337	\$ 63,048,403
Alexander	1,137,946	23,763,172	Madison	662,713	13,821,680
Alleghany	452,647	9,472,147	Martin	1,067,927	22,441,140
Anson	735,185	15,405,216	McDowell	1,957,496	40,965,675
Ashe	1,459,055	30,730,459	Mecklenburg	94,844,982	1,992,130,790
Avery	1,736,469	36,513,278	Mitchell	681,952	14,289,598
Beaufort	2,462,916	52,757,870	Montgomery	994,924	20,946,743
Bertie	476,218	9,815,128	Moore	6,647,472	139,623,552
Bladen	1,055,614	22,331,154	Nash	5,012,189	105,403,744
Brunswick	12,079,253	254,549,075	New Hanover	23,169,925	487,158,764
Buncombe	22,325,328	468,494,389	Northampton	857,318	18,045,267
Burke	3,584,796	75,848,817	Onslow	11,607,260	244,048,234
Cabarrus	15,547,863	327,078,848	Orange	8,077,515	169,354,570
Caldwell	2,985,274	62,993,808	Pamlico	527,442	11,123,503
Camden	285,724	6,002,751	Pasquotank	2,591,005	54,488,534
Carteret	7,980,866	168,603,147	Pender	3,431,752	72,048,797
Caswell	345,981	7,237,945	Perquimans	398,739	8,386,809
Catawba	10,786,123	227,948,218	Person	1,655,789	35,123,511
Chatham	3,226,760	67,767,182	Pitt	11,100,465	233,479,233
Cherokee	1,641,899	34,333,684	Polk	894,821	18,780,618
Chowan	624,840	13,157,532	Randolph	5,606,712	117,654,132
Clay	494,247	10,385,596	Richmond	1,853,804	38,949,697
Cleveland	4,497,559	94,373,211	Robeson	5,267,957	110,730,585
Columbus	2,016,284	42,339,392	Rockingham	3,519,485	73,835,264
Craven	5,493,183	115,340,041	Rowan	6,351,861	133,343,311
Cumberland	19,421,568	407,912,262	Rutherford	3,048,993	64,048,450
Currituck	5,432,805	114,289,485	Sampson	2,332,173	48,656,630
Dare	13,794,215	290,663,446	Scotland	1,526,137	32,032,788
Davidson	6,838,939	143,971,998	Stanly	3,206,041	67,373,028
Davie	1,828,324	38,429,282	Stokes	1,337,249	28,103,441
Duplin	2,107,186	44,303,895	Surry	4,294,077	90,147,672
Durham	31,400,740	659,249,699	Swain	960,915	20,249,587
Edgecombe	2,342,237	49,239,145	Transylvania	2,016,833	42,448,647
Forsyth	26,260,584	551,740,369	Tyrrell	122,165	2,570,489
Franklin	2,345,153	49,227,395	Union	10,567,229	221,955,385
Gaston	11,287,447	237,188,155	Vance	2,498,885	53,534,435
Gates	226,474	4,750,490	Wake	83,086,378	1,744,820,531
Graham	407,326	8,504,378	Warren	542,725	11,427,240
Granville	1,869,994	39,256,465	Washington	425,614	8,920,777
Greene	373,598	7,826,156	Watauga	4,589,728	96,423,783
Guilford	31,445,087	661,613,843	Wayne	5,968,473	125,797,762
Halifax	2,345,259	49,358,271	Wilkes	3,255,006	68,865,921
Harnett	5,047,457	105,872,806	Wilson	4,790,009	100,606,714
Haywood	3,800,149	79,758,875	Yadkin	1,095,144	23,034,025
Henderson	6,284,852	131,581,158	Yancey	731,879	15,366,367
Hertford	943,990	19,881,146	Foreign	35,452,490	747,250,113
Hoke	1,249,224	26,256,161	Combined General Rate	122,491,610	—
Hyde	520,722	10,912,260	Motor Vehicle Lease (Short-Term) and Subscription	5,353,571	—
Iredell	12,388,557	261,757,171			
Jackson	3,292,854	69,372,894			
Johnston	9,505,323	200,367,723			
Jones	268,954	5,627,260			
Lee	3,756,774	79,215,583			
Lenoir	2,637,333	55,336,599			
Lincoln	4,457,950	94,658,813	TOTALS	\$ 830,199,907	\$ 14,768,254,951

* 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 2020. Data reflect sales (including purchases for use) primarily for July 2020, but may include sales for 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%; 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

August 2020 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	\$ 3,062,240	\$ 86,091,386	Lumber & Building Material Group - 4.75%	\$ 85,515,715	\$ 1,798,884,999
001 Manufactured homes - 4.75%	881,325	18,554,130	601 Sheet metal shops; steel fabricators	2,859,851	60,123,750
002 Boats - 3%	1,763,049	58,768,287	602 Building hardware and machine stores	757,553	15,944,917
004 Modular homes - 4.75%	417,866	8,768,969	603 Building material dealers	60,943,405	1,282,628,397
			604 Cabinet shops	1,292,320	27,087,716
Apparel Group - 4.75%	\$ 23,274,070	\$ 487,986,583	605 Electrical, plumbing and heating supply dealers	14,343,636	301,314,021
101 Boot and shoe stores	3,994,260	84,041,973	606 Monument and tombstone dealers	105,084	2,204,354
102 Clothing stores	18,240,358	382,110,348	607 Others	3,260,551	68,572,293
103 Furriers (suppressed)			608 Storm window and door dealers	1,953,316	41,009,551
104 Men's clothing & accessory stores	13,239	276,548			
105 Women's clothing & accessory stores	56,038	1,169,047	Unclassified Group - 4.75%	\$ 197,919,172	\$ 4,154,542,521
106 Shoe repair shops	302,268	6,361,789	701 Beauty and barber shops and supply dealers	2,063,528	43,236,535
107 Others	667,908	14,026,878	702 Bookstores, school supply stores	2,531,621	53,192,281
Automotive Group - 4.75%	\$ 43,159,977	\$ 905,342,866	703 Newsstands	949,009	19,826,693
201 Motor vehicle dealers	9,438,187	198,261,036	704 Coal, wood, fuel oil, and bottled gas dealers	1,809,354	38,035,874
202 Service stations	3,419,309	71,726,905	705 Feed stores, millers, hatcheries	915,735	19,174,882
203 Garages	6,755,180	140,751,946	706 Florists and nurseries	2,193,492	45,871,151
204 Motorcycle and bicycle dealers	1,827,894	38,185,013	707 Airplane dealers	368,705	7,755,024
205 Automotive supply stores	11,934,580	250,432,741	708 Hotels, motels, cottage rentals, etc.	28,073,293	590,113,046
206 Others	1,534,642	32,523,462	709 Office machine and supply dealers	15,296,041	321,826,139
207 Oil and petroleum products dealers	2,935,993	61,798,141	710 Funeral homes	972,450	20,162,633
208 Tire dealers, recappers and repairers	5,005,070	105,158,509	711 Others	117,515,482	2,466,040,274
209 Manufactured home (mobile home) dealers	309,123	6,505,114	712 Photographers, artists, photofinishers	2,961,549	62,101,051
Food Group - 4.75%	\$ 117,125,587	\$ 2,452,149,902	713 Printers, publishers, blueprinters, engravers, etc.	3,464,184	72,587,179
301 Bakeries	1,493,121	31,215,688	714 Laundries, dry cleaners, etc.	1,020,582	21,319,525
302 Candy and confectionery stores	413,977	8,626,290	715 Hospitals, physicians, veterinarians, etc.	6,593,437	138,568,169
303 Dairies and dairy bars	1,049,040	21,922,990	716 Boat and marine supply dealers	1,459,924	30,522,912
304 Grocery stores, meat markets, etc.	35,594,491	747,080,248	717 Pet, hobby and craft shops	4,792,480	100,707,599
305 Vending machine operators; drink stands	1,825,447	38,282,084	718 Chemical, janitorial supplies and paper products dealers	3,425,298	71,964,051
306 Restaurants, cafeterias, grills, snack bars, etc.	72,598,089	1,518,909,270	719 Machine shops; locksmiths, etc.	1,513,007	31,537,501
307 Others	1,436,305	29,817,149			
308 Taverns, nightclubs, etc.	2,715,117	56,296,183			
Furniture Group - 4.75%	\$ 22,961,946	\$ 481,886,531	Total Retail Sales and Use Group	\$ 702,354,726	\$ 14,768,254,951
401 Furniture stores	10,179,072	213,858,790	Combined General Rate - 7%	\$ 122,491,610	\$ -
402 Household appliance dealers and repair services	4,980,547	104,711,179	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	284,526	5,900,998	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 5,353,571	\$ -
404 Industrial, office and store furniture and fixture dealers	1,371,976	28,802,286			
405 Others	864,037	18,080,261	Grand Total - All Groups	\$ 830,199,907	\$ 14,768,254,951
406 Awning and blinds dealers	210,833	4,434,363			
407 Antique dealers; interior decorators	1,991,661	41,542,434			
408 Upholstery shops; floor covering dealers	3,079,294	64,556,221			
General Merchandise Group - 4.75%	\$ 209,336,020	\$ 4,401,370,163			
501 Department stores	19,348,851	407,312,120			
502 Drugstores; drug and medical supply houses	8,930,156	187,869,439			
503 Dry goods stores; fabric and yarn shops	582,919	12,257,902			
504 Farm implement and supply stores	4,660,372	97,859,636			
505 Discount stores; general stores	42,123,051	886,527,057			
506 Hardware stores	4,700,111	98,648,496			
507 Jewelry stores; watch and clock repair shops	2,572,668	54,029,139			
508 Leather and leather goods stores	313,270	6,591,284			
509 Industrial machinery and supply dealers	8,304,281	174,539,761			
510 Secondhand goods stores; flea markets	1,914,920	40,108,164			
511 Sporting goods stores; toy shops	6,513,775	136,897,494			
512 Variety stores; 5 & 10 specialty stores	5,797,056	121,958,526			
513 Others	92,973,944	1,953,982,781			
514 Paint, wallpaper, and glass stores	2,800,375	58,875,661			
515 Pawn shops; army surplus stores, etc.	943,844	19,852,393			
516 Road building equipment and supply dealers	5,058,875	106,470,422			
517 Gift and novelty shops; coin dealers	1,797,553	37,589,888			

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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.