

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 2021 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 12,368,944	\$ 260,030,349	Macon	\$ 3,885,103	\$ 81,603,170
Alexander	1,249,599	26,282,311	Madison	900,488	18,883,473
Alleghany	496,874	10,424,114	Martin	1,017,089	21,320,218
Anson	750,665	15,758,833	McDowell	2,181,764	45,861,407
Ashe	1,663,336	34,613,807	Mecklenburg	119,162,281	2,501,883,717
Avery	2,295,828	48,115,857	Mitchell	812,017	16,867,240
Beaufort	2,734,997	57,785,950	Montgomery	1,148,014	24,019,583
Bertie	471,260	9,845,742	Moore	8,263,241	173,442,349
Bladen	1,141,226	23,991,862	Nash	5,438,908	114,242,014
Brunswick	15,363,539	323,231,706	New Hanover	28,573,650	600,641,333
Buncombe	29,879,530	626,913,768	Northampton	549,616	11,573,484
Burke	4,074,958	85,815,966	Onslow	13,321,027	280,022,482
Cabarrus	19,016,967	399,615,073	Orange	9,293,685	194,771,995
Caldwell	3,380,343	70,955,436	Pamlico	559,610	11,774,005
Camden	359,309	7,521,601	Pasquotank	2,854,827	59,869,086
Carteret	9,188,691	193,821,243	Pender	4,212,551	88,494,880
Caswell	452,746	9,496,717	Perquimans	384,545	8,068,676
Catawba	12,383,133	260,781,240	Person	1,745,003	36,518,495
Chatham	4,266,138	89,433,020	Pitt	12,705,770	266,776,232
Cherokee	2,033,276	42,579,223	Polk	1,095,530	22,955,192
Chowan	759,432	15,845,485	Randolph	6,570,571	137,792,312
Clay	619,592	13,034,185	Richmond	2,029,439	42,594,144
Cleveland	5,566,932	116,713,075	Robeson	5,562,029	116,964,531
Columbus	2,098,772	43,916,523	Rockingham	4,555,684	95,586,133
Craven	6,262,132	131,332,575	Rowan	7,272,364	152,663,074
Cumberland	22,737,893	477,152,893	Rutherford	3,574,947	74,595,718
Currituck	6,940,749	145,324,342	Sampson	2,533,898	53,103,171
Dare	16,810,430	353,061,911	Scotland	1,569,428	32,895,122
Davidson	7,759,097	162,776,684	Stanly	3,896,731	81,864,004
Davie	1,999,699	41,890,455	Stokes	1,411,667	29,523,254
Duplin	2,256,323	47,444,093	Surry	4,920,643	103,369,667
Durham	37,186,474	781,461,371	Swain	1,191,824	24,947,050
Edgecombe	2,520,110	52,963,761	Transylvania	2,559,096	53,680,974
Forsyth	30,959,078	650,042,885	Tyrrell	137,253	2,887,664
Franklin	2,831,080	59,444,643	Union	12,314,333	258,416,357
Gaston	13,531,857	283,831,599	Vance	2,250,306	47,651,182
Gates	235,527	4,934,333	Wake	101,655,965	2,131,162,516
Graham	513,251	10,834,947	Warren	606,851	12,826,982
Granville	2,013,381	41,989,760	Washington	446,535	9,227,594
Greene	429,215	9,012,326	Watauga	5,848,500	122,706,297
Guilford	38,734,678	812,364,208	Wayne	6,499,077	136,840,539
Halifax	2,654,233	55,768,147	Wilkes	3,682,490	77,347,928
Harnett	5,479,734	115,107,965	Wilson	5,121,781	107,317,039
Haywood	4,503,880	94,530,324	Yadkin	1,228,361	25,781,649
Henderson	7,965,311	167,171,755	Yancey	899,971	18,917,893
Hertford	1,026,910	21,596,774	Foreign	39,105,568	823,932,551
Hoke	1,297,690	27,250,967	Combined General Rate	116,077,785	—
Hyde	647,935	13,455,399	Motor Vehicle Lease (Short-Term) and Subscription	6,358,397	—
Iredell	14,274,851	300,646,004			
Jackson	4,058,539	85,347,586			
Johnston	10,974,552	230,862,136			
Jones	257,720	5,401,727			
Lee	4,532,738	96,897,584			
Lenoir	2,934,452	61,223,594			
Lincoln	5,347,096	112,408,786	TOTALS	\$ 960,278,915	\$ 17,594,238,999

* 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 2021. Data reflect sales (including purchases for use) primarily for July 2021, 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

August 2021 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	\$ 2,863,656	\$ 77,931,428	Lumber & Building Material Group - 4.75%	\$ 106,062,908	\$ 2,229,915,793
001 Manufactured homes - 4.75%	1,055,668	22,224,520	601 Sheet metal shops; steel fabricators	3,789,636	79,615,439
002 Boats - 3%	1,438,977	47,965,837	602 Building hardware and machine stores	966,261	20,335,820
004 Modular homes - 4.75%	369,011	7,741,071	603 Building material dealers	77,085,110	1,622,334,281
			604 Cabinet shops	1,472,947	30,730,334
Apparel Group - 4.75%	\$ 30,985,284	\$ 650,442,644	605 Electrical, plumbing and heating supply dealers	16,453,099	344,546,209
101 Boot and shoe stores	4,810,569	101,035,823	606 Monument and tombstone dealers	102,276	2,146,578
102 Clothing stores	24,799,042	520,567,729	607 Others	4,007,568	84,267,166
103 Furriers (suppressed)			608 Storm window and door dealers	2,186,012	45,939,968
104 Men's clothing & accessory stores	22,525	470,707			
105 Women's clothing & accessory stores	70,060	1,466,246	Unclassified Group - 4.75%	\$ 242,376,666	\$ 5,085,293,602
106 Shoe repair shops	304,327	6,402,822	701 Beauty and barber shops and supply dealers	2,357,562	49,371,170
107 Others	978,761	20,499,317	702 Bookstores, school supply stores	3,250,705	68,299,509
Automotive Group - 4.75%	\$ 48,618,655	\$ 1,016,239,689	703 Newsstands	1,405,109	29,342,589
201 Motor vehicle dealers	10,326,418	216,900,413	704 Coal, wood, fuel oil, and bottled gas dealers	1,769,870	37,221,028
202 Service stations	4,492,925	94,028,666	705 Feed stores, millers, hatcheries	754,859	15,866,679
203 Garages	8,035,972	166,678,562	706 Florists and nurseries	2,523,597	52,630,498
204 Motorcycle and bicycle dealers	1,616,452	33,636,501	707 Airplane dealers	354,178	7,424,345
205 Automotive supply stores	12,648,756	265,390,290	708 Hotels, motels, cottage rentals, etc.	43,051,471	905,600,194
206 Others	1,842,437	37,615,888	709 Office machine and supply dealers	16,837,929	350,867,504
207 Oil and petroleum products dealers	3,636,296	76,346,295	710 Funeral homes	903,567	18,834,785
208 Tire dealers, recappers and repairers	5,687,622	118,734,401	711 Others	142,367,852	2,987,053,401
209 Manufactured home (mobile home) dealers	331,777	6,908,673	712 Photographers, artists, photofinishers	3,823,974	79,895,114
Food Group - 4.75%	\$ 147,432,095	\$ 3,085,427,656	713 Printers, publishers, blueprinters, engravers, etc.	4,041,590	85,625,968
301 Bakeries	2,119,179	44,081,428	714 Laundries, dry cleaners, etc.	1,153,558	24,123,880
302 Candy and confectionery stores	601,465	12,545,705	715 Hospitals, physicians, veterinarians, etc.	6,063,138	127,433,091
303 Dairies and dairy bars	1,350,154	28,203,741	716 Boat and marine supply dealers	1,400,671	29,199,260
304 Grocery stores, meat markets, etc.	40,857,118	856,877,283	717 Pet, hobby and craft shops	5,255,419	110,395,579
305 Vending machine operators; drink stands	1,780,939	37,437,953	718 Chemical, janitorial supplies and paper products dealers	3,631,347	76,294,084
306 Restaurants, cafeterias, grills, snack bars, etc.	94,138,186	1,969,379,980	719 Machine shops; locksmiths, etc.	1,430,272	29,814,922
307 Others	1,771,204	36,984,230			
308 Taverns, nightclubs, etc.	4,813,852	99,917,336			
Furniture Group - 4.75%	\$ 24,952,486	\$ 522,647,277	Total Retail Sales and Use Group	\$ 837,842,733	\$ 17,594,238,999
401 Furniture stores	11,251,965	236,199,709	Combined General Rate - 7%	\$ 116,077,785	\$ -
402 Household appliance dealers and repair services	4,240,563	88,723,726	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	390,329	8,115,071	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 6,358,397	\$ -
404 Industrial, office and store furniture and fixture dealers	1,422,472	29,845,519			
405 Others	1,223,663	25,568,057			
406 Awning and blinds dealers	238,866	4,962,586			
407 Antique dealers; interior decorators	2,287,062	47,559,214			
408 Upholstery shops; floor covering dealers	3,897,566	81,673,395			
General Merchandise Group - 4.75%	\$ 234,550,984	\$ 4,926,340,909	Grand Total - All Groups	\$ 960,278,915	\$ 17,594,238,999
501 Department stores	22,257,074	468,428,240			
502 Drugstores; drug and medical supply houses	10,527,591	221,071,282			
503 Dry goods stores; fabric and yarn shops	634,494	13,326,676			
504 Farm implement and supply stores	5,514,565	115,832,588			
505 Discount stores; general stores	42,220,111	888,156,256			
506 Hardware stores	5,112,077	107,385,781			
507 Jewelry stores; watch and clock repair shops	3,267,283	68,609,756			
508 Leather and leather goods stores	343,719	7,235,724			
509 Industrial machinery and supply dealers	10,072,882	211,856,172			
510 Secondhand goods stores; flea markets	2,120,961	44,533,736			
511 Sporting goods stores; toy shops	7,330,257	154,047,728			
512 Variety stores; 5 & 10 specialty stores	5,967,857	125,607,284			
513 Others	106,523,030	2,234,359,052			
514 Paint, wallpaper, and glass stores	2,731,858	57,453,768			
515 Pawn shops; army surplus stores, etc.	825,967	17,311,753			
516 Road building equipment and supply dealers	6,343,593	133,514,845			
517 Gift and novelty shops; coin dealers	2,757,664	57,610,268			

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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.