

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 2022 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,445,794	\$ 282,537,699	Macon	\$ 4,430,275	\$ 92,714,289
Alexander	1,261,253	26,480,080	Madison	967,569	20,259,287
Alleghany	603,203	12,600,483	Martin	1,063,346	22,282,862
Anson	809,464	17,004,969	McDowell	2,351,304	49,021,506
Ashe	1,796,853	37,682,545	Mecklenburg	128,705,697	2,701,924,624
Avery	2,451,223	51,521,502	Mitchell	829,583	17,419,096
Beaufort	2,951,721	63,090,365	Montgomery	1,258,341	26,254,843
Bertie	517,330	10,717,329	Moore	8,573,100	179,719,988
Bladen	1,266,793	26,793,527	Nash	6,419,825	134,980,527
Brunswick	16,889,848	355,675,795	New Hanover	30,507,137	640,835,647
Buncombe	30,968,675	649,829,215	Northampton	632,519	13,274,267
Burke	4,542,665	94,289,212	Onslow	14,164,017	297,576,357
Cabarrus	19,948,987	419,391,615	Orange	10,119,201	212,132,924
Caldwell	3,682,253	77,588,889	Pamlico	643,562	13,554,270
Camden	370,647	7,675,439	Pasquotank	3,056,436	63,602,990
Carteret	9,965,279	209,842,565	Pender	4,569,193	96,161,693
Caswell	465,977	9,789,034	Perquimans	393,728	8,206,534
Catawba	13,571,847	285,960,463	Person	1,887,415	39,708,026
Chatham	4,996,011	104,688,900	Pitt	13,483,514	281,595,190
Cherokee	2,113,058	44,268,469	Polk	1,103,989	23,163,105
Chowan	768,917	15,993,678	Randolph	7,009,224	146,932,736
Clay	615,518	12,930,365	Richmond	2,045,395	42,944,587
Cleveland	5,497,071	115,463,548	Robeson	5,693,288	119,563,393
Columbus	2,264,888	47,385,770	Rockingham	4,520,797	94,976,230
Craven	6,716,346	140,723,981	Rowan	7,937,664	166,373,126
Cumberland	23,240,976	486,700,443	Rutherford	3,820,902	80,162,891
Currituck	7,625,774	160,368,014	Sampson	2,709,100	56,944,133
Dare	17,642,098	370,907,451	Scotland	1,582,052	33,241,939
Davidson	9,609,829	202,061,460	Stanly	4,030,581	84,941,367
Davie	2,159,936	45,311,277	Stokes	1,549,919	32,442,860
Duplin	2,252,378	47,045,836	Surry	5,042,315	106,212,321
Durham	40,319,104	846,678,044	Swain	1,263,907	26,684,650
Edgecombe	2,033,264	42,718,733	Transylvania	2,757,951	57,567,933
Forsyth	31,320,849	658,119,134	Tyrrell	132,975	2,746,622
Franklin	3,232,054	67,666,263	Union	13,888,079	291,865,150
Gaston	14,818,704	311,372,129	Vance	2,496,749	53,252,649
Gates	220,626	4,579,287	Wake	112,331,893	2,358,207,407
Graham	546,082	11,387,633	Warren	701,259	14,740,255
Granville	2,261,562	47,418,119	Washington	420,816	8,828,633
Greene	433,229	9,070,645	Watauga	6,527,771	136,937,252
Guilford	39,768,093	835,300,570	Wayne	6,684,011	141,219,527
Halifax	2,606,231	54,632,549	Wilkes	4,099,087	86,111,717
Harnett	6,399,104	134,484,351	Wilson	5,115,472	107,166,547
Haywood	4,887,858	102,635,419	Yadkin	1,319,242	27,539,381
Henderson	8,607,078	180,774,546	Yancey	937,197	19,654,188
Hertford	995,068	20,906,006	Foreign	43,015,263	906,069,166
Hoke	1,447,109	30,271,816	Combined General Rate	121,955,984	—
Hyde	656,580	13,792,536	Motor Vehicle Lease (Short-Term) and Subscription	9,319,895	—
Iredell	15,714,708	330,866,775			
Jackson	4,368,915	91,362,351			
Johnston	12,033,930	252,229,020			
Jones	271,450	5,695,069			
Lee	4,868,141	103,908,374			
Lenoir	2,866,390	60,134,107			
Lincoln	5,768,426	121,381,711	TOTALS	\$ 1,031,525,709	\$ 18,907,419,788

* 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 2022. Data reflect sales (including purchases for use) primarily for July 2022, 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 2022 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	\$ 3,739,084	\$ 100,552,802	Lumber & Building Material Group - 4.75%	\$ 112,634,017	\$ 2,368,231,834
001 Manufactured homes - 4.75%	1,267,950	26,693,689	601 Sheet metal shops; steel fabricators	4,771,018	100,308,793
002 Boats - 3%	1,778,013	59,267,103	602 Building hardware and machine stores	958,903	19,707,743
004 Modular homes - 4.75%	693,120	14,592,010	603 Building material dealers	79,504,620	1,672,892,160
			604 Cabinet shops	1,674,754	35,153,513
Apparel Group - 4.75%	\$ 30,488,881	\$ 639,934,114	605 Electrical, plumbing and heating supply dealers	18,037,261	378,846,459
101 Boot and shoe stores	5,170,253	108,655,326	606 Monument and tombstone dealers	100,190	2,093,538
102 Clothing stores	24,063,739	505,132,564	607 Others	4,930,022	103,514,590
103 Furriers (suppressed)			608 Storm window and door dealers	2,657,249	55,715,036
104 Men's clothing & accessory stores	39,412	825,187			
105 Women's clothing & accessory stores	58,994	1,219,256	Unclassified Group - 4.75%	\$ 265,423,655	\$ 5,559,922,988
106 Shoe repair shops	305,236	6,426,026	701 Beauty and barber shops and supply dealers	2,317,342	48,211,076
107 Others	851,248	17,675,754	702 Bookstores, school supply stores	3,555,771	74,655,866
Automotive Group - 4.75%	\$ 51,593,751	\$ 1,080,391,391	703 Newsstands	1,516,938	31,769,714
201 Motor vehicle dealers	11,384,017	239,414,773	704 Coal, wood, fuel oil, and bottled gas dealers	2,420,169	50,862,760
202 Service stations	5,220,178	109,417,727	705 Feed stores, millers, hatcheries	840,818	17,691,028
203 Garages	9,015,660	187,589,759	706 Florists and nurseries	2,283,002	47,454,777
204 Motorcycle and bicycle dealers	1,715,384	36,064,889	707 Airplane dealers	761,462	16,016,190
205 Automotive supply stores	12,878,881	269,373,532	708 Hotels, motels, cottage rentals, etc.	49,405,100	1,039,095,620
206 Others	1,841,716	38,265,748	709 Office machine and supply dealers	17,184,101	361,633,125
207 Oil and petroleum products dealers	3,099,311	65,215,759	710 Funeral homes	849,158	17,723,076
208 Tire dealers, recappers and repairers	5,960,254	125,030,121	711 Others	156,066,972	3,264,590,040
209 Manufactured home (mobile home) dealers	478,349	10,019,084	712 Photographers, artists, photofinishers	3,660,714	76,445,518
Food Group - 4.75%	\$ 158,405,911	\$ 3,320,073,932	713 Printers, publishers, blueprinters, engravers, etc.	4,040,637	84,807,679
301 Bakeries	2,239,711	46,873,464	714 Laundries, dry cleaners, etc.	1,311,311	27,271,436
302 Candy and confectionery stores	612,142	12,727,846	715 Hospitals, physicians, veterinarians, etc.	5,451,482	114,391,427
303 Dairies and dairy bars	1,691,453	35,268,177	716 Boat and marine supply dealers	1,510,811	31,420,103
304 Grocery stores, meat markets, etc.	43,412,489	912,795,575	717 Pet, hobby and craft shops	6,770,316	140,967,515
305 Vending machine operators; drink stands	2,517,165	52,898,939	718 Chemical, janitorial supplies and paper products dealers	3,979,626	83,673,794
306 Restaurants, cafeterias, grills, snack bars, etc.	101,106,561	2,117,410,552	719 Machine shops; locksmiths, etc.	1,497,925	31,242,244
307 Others	1,866,020	38,848,898			
308 Taverns, nightclubs, etc.	4,960,369	103,250,481			
Furniture Group - 4.75%	\$ 26,071,419	\$ 544,780,262	Total Retail Sales and Use Group	\$ 900,249,830	\$ 18,907,419,788
401 Furniture stores	11,641,855	242,199,154	Combined General Rate - 7%	\$ 121,955,984	\$ -
402 Household appliance dealers and repair services	4,868,004	102,382,426	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	340,063	7,122,914	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,319,895	\$ -
404 Industrial, office and store furniture and fixture dealers	1,657,420	34,849,153			
405 Others	1,385,196	29,093,159	Grand Total - All Groups	\$ 1,031,525,709	\$ 18,907,419,788
406 Awning and blinds dealers	205,701	4,310,308			
407 Antique dealers; interior decorators	2,315,836	48,214,234			
408 Upholstery shops; floor covering dealers	3,657,343	76,608,914			
General Merchandise Group - 4.75%	\$ 251,893,111	\$ 5,293,532,465			
501 Department stores	24,477,441	515,235,579			
502 Drugstores; drug and medical supply houses	10,826,410	226,983,578			
503 Dry goods stores; fabric and yarn shops	510,948	10,579,122			
504 Farm implement and supply stores	5,541,113	116,308,189			
505 Discount stores; general stores	43,296,011	910,371,462			
506 Hardware stores	5,680,819	119,325,523			
507 Jewelry stores; watch and clock repair shops	3,024,672	63,604,252			
508 Leather and leather goods stores	405,258	8,543,854			
509 Industrial machinery and supply dealers	10,281,947	216,337,418			
510 Secondhand goods stores; flea markets	2,050,561	43,063,162			
511 Sporting goods stores; toy shops	6,986,579	146,735,640			
512 Variety stores; 5 & 10 specialty stores	6,712,564	141,285,545			
513 Others	119,002,158	2,500,160,005			
514 Paint, wallpaper, and glass stores	2,902,744	61,104,342			
515 Pawn shops; army surplus stores, etc.	865,214	18,185,406			
516 Road building equipment and supply dealers	6,457,632	135,936,989			
517 Gift and novelty shops; coin dealers	2,871,042	59,772,398			

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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.