

**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>September 2018 Report</b>					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 10,786,413	\$ 226,632,317	Macon	\$ 2,430,958	\$ 50,760,433
Alexander	820,752	17,242,678	Madison	445,779	9,350,936
Alleghany	365,441	7,657,230	Martin	849,015	17,869,171
Anson	595,287	12,488,259	McDowell	1,539,460	32,337,641
Ashe	1,288,010	27,057,072	Mecklenburg	95,720,226	2,012,105,615
Avery	1,361,576	28,530,070	Mitchell	613,753	12,901,455
Beaufort	1,966,122	41,660,642	Montgomery	886,747	18,591,699
Bertie	317,567	6,675,955	Moore	5,360,190	112,586,758
Bladen	840,691	17,665,586	Nash	4,534,401	95,215,888
Brunswick	7,768,566	163,515,500	New Hanover	18,731,705	394,288,157
Buncombe	22,950,950	481,147,306	Northampton	431,235	9,055,215
Burke	3,085,166	64,883,412	Onslow	8,568,840	179,899,105
Cabarrus	14,436,458	303,670,291	Orange	8,258,892	173,279,002
Caldwell	2,519,352	53,009,418	Pamlico	363,314	7,603,866
Camden	226,373	4,775,390	Pasquotank	2,040,708	42,903,001
Carteret	5,493,932	115,611,999	Pender	2,319,511	48,699,992
Caswell	287,402	5,962,049	Perquimans	229,882	4,794,952
Catawba	9,489,131	200,546,927	Person	1,427,552	30,008,954
Chatham	2,516,518	52,714,166	Pitt	9,762,078	205,022,899
Cherokee	1,289,167	27,078,684	Polk	747,801	15,601,219
Chowan	560,055	11,738,868	Randolph	4,708,555	98,756,149
Clay	329,695	6,939,842	Richmond	1,530,585	32,104,636
Cleveland	4,240,758	89,101,329	Robeson	4,194,720	87,932,861
Columbus	1,546,168	32,424,815	Rockingham	2,609,315	54,720,157
Craven	4,280,542	90,033,389	Rowan	6,015,724	126,252,019
Cumberland	16,375,336	343,957,392	Rutherford	2,361,664	49,989,031
Currituck	4,255,091	89,523,657	Sampson	1,942,012	40,447,363
Dare	10,996,721	231,585,394	Scotland	1,228,061	25,756,138
Davidson	5,425,232	113,971,206	Stanly	2,467,824	51,841,021
Davie	1,480,595	31,011,474	Stokes	945,684	19,858,896
Duplin	1,665,299	34,959,504	Surry	3,659,917	76,803,356
Durham	30,673,635	644,558,765	Swain	612,820	12,927,511
Edgecombe	1,420,984	29,731,667	Transylvania	1,511,595	31,758,310
Forsyth	23,393,098	491,070,251	Tyrrell	97,120	2,037,955
Franklin	1,783,207	37,432,145	Union	8,815,654	185,137,841
Gaston	9,106,115	191,224,810	Vance	1,765,857	37,247,113
Gates	155,789	3,274,757	Wake	75,488,941	1,586,524,879
Graham	289,352	6,071,286	Warren	346,639	7,346,190
Granville	1,441,061	30,246,054	Washington	336,348	7,048,833
Greene	267,763	5,592,169	Watauga	4,011,405	84,121,637
Guilford	30,635,438	644,001,478	Wayne	4,747,581	99,885,839
Halifax	2,139,433	44,852,932	Wilkes	2,706,355	56,956,063
Harnett	4,043,998	84,905,541	Wilson	4,041,682	84,799,279
Haywood	3,046,406	63,935,189	Yadkin	893,503	18,542,914
Henderson	5,388,594	113,186,784	Yancey	597,866	12,532,263
Hertford	993,726	20,871,580	Foreign	31,476,890	661,802,523
Hoke	805,108	16,832,296	Combined General Rate	120,585,054	—
Hyde	425,473	8,891,106	Motor Vehicle Leasing (Short-Term)	8,318,948	—
Iredell	9,678,394	203,389,014			
Jackson	2,434,839	51,031,112			
Johnston	8,043,795	168,901,006			
Jones	183,005	3,840,998			
Lee	3,117,246	66,322,079			
Lenoir	2,220,218	46,649,888			
Lincoln	3,272,310	68,828,652	<b>TOTALS</b>	<b>\$ 747,799,718</b>	<b>\$ 13,005,420,112</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 September 2018. Data reflect sales primarily in August 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**

<b>September 2018 Report</b>					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 1,990,192</b>	<b>\$ 54,307,927</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 72,638,481</b>	<b>\$ 1,527,572,327</b>
001 Manufactured homes - 4.75%	519,866	10,807,734	601 Sheet metal shops; steel fabricators	3,120,310	65,595,558
002 Boats - 3%	1,022,127	34,068,149	602 Building hardware and machine stores	607,288	12,781,608
004 Modular homes - 4.75%	448,199	9,432,045	603 Building material dealers	48,289,016	1,016,063,905
			604 Cabinet shops	1,220,381	25,492,908
<b>Apparel Group - 4.75%</b>	<b>\$ 23,590,285</b>	<b>\$ 495,147,795</b>	605 Electrical, plumbing and heating supply dealers	14,348,219	301,433,800
101 Boot and shoe stores	4,296,059	90,410,697	606 Monument and tombstone dealers	72,704	1,530,337
102 Clothing stores	18,070,626	379,297,283	607 Others	3,276,513	68,934,399
103 Furriers (suppressed)			608 Storm window and door dealers	1,704,050	35,739,812
104 Men's clothing & accessory stores	13,156	270,115			
105 Women's clothing & accessory stores	40,201	841,738	<b>Unclassified Group - 4.75%</b>	<b>\$ 185,058,125</b>	<b>\$ 3,884,590,301</b>
106 Shoe repair shops	312,066	6,485,789	701 Beauty and barber shops and supply dealers	1,906,113	39,911,471
107 Others	858,177	17,842,173	702 Bookstores, school supply stores	5,814,713	122,322,299
<b>Automotive Group - 4.75%</b>	<b>\$ 39,409,614</b>	<b>\$ 825,134,505</b>	703 Newsstands	798,306	16,741,149
201 Motor vehicle dealers	8,686,411	182,557,240	704 Coal, wood, fuel oil, and bottled gas dealers	1,471,646	30,827,424
202 Service stations	3,806,100	79,883,397	705 Feed stores, millers, hatcheries	593,307	12,320,585
203 Garages	6,291,295	131,024,229	706 Florists and nurseries	1,715,860	35,830,099
204 Motorcycle and bicycle dealers	1,263,404	26,197,768	707 Airplane dealers	566,484	11,913,906
205 Automotive supply stores	10,016,308	209,834,925	708 Hotels, motels, cottage rentals, etc.	27,687,022	581,931,669
206 Others	1,488,289	30,823,050	709 Office machine and supply dealers	12,760,975	268,103,516
207 Oil and petroleum products dealers	2,906,524	61,178,028	710 Funeral homes	746,079	15,365,105
208 Tire dealers, recappers and repairers	4,680,850	97,996,105	711 Others	108,660,758	2,280,668,589
209 Manufactured home (mobile home) dealers	270,434	5,639,763	712 Photographers, artists, photofinishers	2,074,499	43,348,182
<b>Food Group - 4.75%</b>	<b>\$ 117,338,835</b>	<b>\$ 2,459,946,114</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,528,803	74,240,359
301 Bakeries	1,747,613	36,450,737	714 Laundries, dry cleaners, etc.	1,319,693	27,572,240
302 Candy and confectionery stores	425,484	8,904,547	715 Hospitals, physicians, veterinarians, etc.	6,575,222	138,115,607
303 Dairies and dairy bars	873,943	18,315,926	716 Boat and marine supply dealers	925,218	19,302,339
304 Grocery stores, meat markets, etc.	30,274,420	635,948,721	717 Pet, hobby and craft shops	3,674,046	77,210,125
305 Vending machine operators; drink stands	2,089,166	43,921,255	718 Chemical, janitorial supplies and paper products dealers	3,076,183	64,678,437
306 Restaurants, cafeterias, grills, snack bars, etc.	77,373,676	1,621,951,739	719 Machine shops; locksmiths, etc.	1,163,198	24,187,200
307 Others	1,067,504	22,280,441			
308 Taverns, nightclubs, etc.	3,487,028	72,172,748			
<b>Furniture Group - 4.75%</b>	<b>\$ 20,644,209</b>	<b>\$ 433,132,614</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 618,895,716</b>	<b>\$ 13,005,420,112</b>
401 Furniture stores	8,716,874	183,081,132	<b>Combined General Rate - 7%</b>	<b>\$ 120,585,054</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,482,906	94,020,072	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	307,204	6,371,464	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 8,318,948</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,308,256	27,429,869			
405 Others	726,366	15,215,248	<b>Grand Total - All Groups</b>	<b>\$ 747,799,718</b>	<b>\$ 13,005,420,112</b>
406 Awning and blinds dealers	155,052	3,204,788			
407 Antique dealers; interior decorators	1,902,092	39,841,603			
408 Upholstery shops; floor covering dealers	3,045,461	63,968,437			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 158,225,975</b>	<b>\$ 3,325,588,530</b>			
501 Department stores	18,682,950	393,196,363			
502 Drugstores; drug and medical supply houses	8,345,809	175,519,316			
503 Dry goods stores; fabric and yarn shops	549,658	11,547,443			
504 Farm implement and supply stores	3,686,426	77,357,291			
505 Discount stores; general stores	39,440,533	830,082,247			
506 Hardware stores	3,296,558	69,244,090			
507 Jewelry stores; watch and clock repair shops	2,060,116	42,703,838			
508 Leather and leather goods stores	252,272	5,309,037			
509 Industrial machinery and supply dealers	9,167,349	192,728,610			
510 Secondhand goods stores; flea markets	1,594,235	33,331,005			
511 Sporting goods stores; toy shops	4,345,688	91,131,574			
512 Variety stores; 5 & 10 specialty stores	4,778,187	100,536,760			
513 Others	51,706,601	1,085,984,884			
514 Paint, wallpaper, and glass stores	2,530,496	53,222,832			
515 Pawn shops; army surplus stores, etc.	532,404	11,093,388			
516 Road building equipment and supply dealers	5,317,368	111,913,248			
517 Gift and novelty shops; coin dealers	1,939,325	40,686,604			

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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.