

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

September 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,085,482	\$ 232,941,743	Macon	\$ 2,950,724	\$ 61,964,705
Alexander	1,063,351	22,329,758	Madison	649,222	13,626,560
Alleghany	444,769	9,216,371	Martin	896,432	18,823,584
Anson	695,596	14,621,447	McDowell	1,766,930	37,075,104
Ashe	1,439,483	30,274,137	Mecklenburg	93,958,525	1,973,510,437
Avery	1,637,414	34,385,938	Mitchell	677,497	14,248,367
Beaufort	2,240,133	48,641,468	Montgomery	942,333	19,775,798
Bertie	416,196	8,655,096	Moore	6,740,421	141,713,777
Bladen	1,012,278	21,375,635	Nash	4,811,360	100,308,310
Brunswick	10,203,769	214,852,453	New Hanover	21,763,145	458,120,663
Buncombe	22,816,164	478,566,677	Northampton	496,327	10,453,641
Burke	3,327,048	70,170,688	Onslow	11,149,316	234,519,060
Cabarrus	15,128,331	318,224,737	Orange	8,328,149	175,070,467
Caldwell	2,822,355	59,368,741	Pamlico	486,998	10,249,596
Camden	290,811	6,083,232	Pasquotank	2,613,716	54,718,794
Carteret	6,777,600	142,878,186	Pender	3,071,715	64,652,638
Caswell	331,209	6,968,572	Perquimans	356,795	7,503,180
Catawba	10,072,439	212,486,461	Person	1,471,846	30,948,833
Chatham	3,136,434	65,885,435	Pitt	10,868,204	228,258,968
Cherokee	1,649,574	34,440,334	Polk	747,002	15,726,700
Chowan	547,903	11,525,054	Randolph	5,499,480	115,392,675
Clay	497,626	10,449,475	Richmond	1,785,294	37,546,937
Cleveland	4,219,403	88,386,601	Robeson	4,728,052	99,343,475
Columbus	1,880,325	39,493,745	Rockingham	3,248,807	68,265,244
Craven	5,182,608	108,772,533	Rowan	6,421,620	134,823,011
Cumberland	18,635,474	391,428,623	Rutherford	2,975,168	62,531,790
Currituck	5,366,066	112,841,962	Sampson	2,321,705	48,820,932
Dare	12,478,041	262,992,678	Scotland	1,391,110	29,146,563
Davidson	6,581,923	138,473,190	Stanly	3,338,802	70,196,000
Davie	1,625,341	34,146,986	Stokes	1,186,337	24,927,194
Duplin	1,912,354	40,180,953	Surry	4,211,147	88,566,623
Durham	32,537,930	683,608,070	Swain	915,714	19,227,378
Edgecombe	2,157,669	45,021,662	Transylvania	1,966,287	41,310,756
Forsyth	25,823,178	542,528,736	Tyrrell	96,931	2,038,899
Franklin	2,379,148	50,004,056	Union	10,398,970	218,279,700
Gaston	11,397,757	239,393,852	Vance	2,540,758	53,848,978
Gates	197,304	4,070,920	Wake	81,749,584	1,715,562,785
Graham	397,618	8,349,709	Warren	491,754	10,440,747
Granville	1,737,234	36,467,405	Washington	362,953	7,572,426
Greene	350,347	7,341,610	Watauga	4,658,581	97,706,426
Guilford	32,158,729	676,496,093	Wayne	5,674,696	119,156,444
Halifax	2,286,114	48,076,739	Wilkes	2,958,826	62,424,126
Harnett	4,944,616	103,791,477	Wilson	4,555,026	95,649,647
Haywood	3,859,560	80,775,889	Yadkin	960,959	20,198,255
Henderson	6,180,640	129,673,365	Yancey	775,109	16,261,265
Hertford	959,974	20,192,469	Foreign	34,408,701	724,915,073
Hoke	1,209,788	25,392,457	Combined General Rate	120,297,716	—
Hyde	404,212	8,472,924	Motor Vehicle Lease (Short-Term) and Subscription	6,710,277	—
Iredell	11,606,294	244,167,134			
Jackson	3,251,877	68,495,406			
Johnston	8,777,548	184,685,967			
Jones	234,075	4,884,954			
Lee	3,872,443	82,992,819			
Lenoir	2,517,405	52,826,921			
Lincoln	4,442,392	93,200,555	TOTALS	\$ 810,578,371	\$ 14,367,392,628

* 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 September 2020. Data reflect sales (including purchases for use) primarily for August 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

September 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	\$ 2,478,411	\$ 69,677,958	Lumber & Building Material Group - 4.75%	\$ 80,638,989	\$ 1,695,322,528
001 Manufactured homes - 4.75%	668,263	14,068,611	601 Sheet metal shops; steel fabricators	2,496,900	52,532,010
002 Boats - 3%	1,415,955	47,198,498	602 Building hardware and machine stores	827,059	17,407,706
004 Modular homes - 4.75%	394,193	8,410,849	603 Building material dealers	57,548,250	1,210,294,648
			604 Cabinet shops	1,133,571	23,601,444
Apparel Group - 4.75%	\$ 22,342,893	\$ 468,888,273	605 Electrical, plumbing and heating supply dealers	13,457,585	282,817,551
101 Boot and shoe stores	3,932,446	82,569,892	606 Monument and tombstone dealers	88,852	1,869,263
102 Clothing stores	17,364,101	364,486,873	607 Others	3,198,681	67,089,322
103 Furriers (suppressed)			608 Storm window and door dealers	1,888,092	39,710,584
104 Men's clothing & accessory stores	12,272	255,417			
105 Women's clothing & accessory stores	39,015	815,418	Unclassified Group - 4.75%	\$ 194,219,111	\$ 4,076,179,577
106 Shoe repair shops	270,260	5,685,397	701 Beauty and barber shops and supply dealers	1,967,615	41,286,260
107 Others	724,800	15,075,277	702 Bookstores, school supply stores	4,750,456	99,786,176
Automotive Group - 4.75%	\$ 42,303,905	\$ 884,359,904	703 Newsstands	1,012,269	21,060,394
201 Motor vehicle dealers	8,750,523	184,149,245	704 Coal, wood, fuel oil, and bottled gas dealers	1,393,034	29,296,109
202 Service stations	4,352,525	91,094,856	705 Feed stores, millers, hatcheries	751,736	15,733,209
203 Garages	6,903,687	141,770,846	706 Florists and nurseries	1,931,921	40,420,121
204 Motorcycle and bicycle dealers	1,639,881	34,466,406	707 Airplane dealers	328,658	6,894,646
205 Automotive supply stores	11,198,636	235,118,374	708 Hotels, motels, cottage rentals, etc.	27,253,593	572,568,319
206 Others	1,557,654	32,254,510	709 Office machine and supply dealers	13,225,931	278,374,065
207 Oil and petroleum products dealers	2,881,320	60,591,268	710 Funeral homes	822,268	17,260,158
208 Tire dealers, recappers and repairers	4,728,291	98,782,272	711 Others	115,311,387	2,421,287,787
209 Manufactured home (mobile home) dealers	291,387	6,132,127	712 Photographers, artists, photofinishers	3,494,234	71,755,143
Food Group - 4.75%	\$ 121,660,138	\$ 2,550,801,994	713 Printers, publishers, blueprinters, engravers, etc.	3,832,495	79,925,606
301 Bakeries	1,632,817	34,217,243	714 Laundries, dry cleaners, etc.	1,138,346	23,811,582
302 Candy and confectionery stores	417,547	8,696,136	715 Hospitals, physicians, veterinarians, etc.	6,482,361	136,076,911
303 Dairies and dairy bars	938,318	19,460,194	716 Boat and marine supply dealers	1,214,654	25,516,728
304 Grocery stores, meat markets, etc.	37,995,286	798,325,922	717 Pet, hobby and craft shops	4,680,986	98,359,483
305 Vending machine operators; drink stands	1,830,115	38,487,787	718 Chemical, janitorial supplies and paper products dealers	3,204,701	67,368,128
306 Restaurants, cafeterias, grills, snack bars, etc.	74,448,470	1,559,728,038	719 Machine shops; locksmiths, etc.	1,422,468	29,398,750
307 Others	1,374,795	28,882,909			
308 Taverns, nightclubs, etc.	3,022,789	63,003,765			
Furniture Group - 4.75%	\$ 21,862,020	\$ 458,378,435	Total Retail Sales and Use Group	\$ 683,570,378	\$ 14,367,392,628
401 Furniture stores	9,440,697	198,120,312	Combined General Rate - 7%	\$ 120,297,716	\$ -
402 Household appliance dealers and repair services	4,591,122	96,497,936	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	294,541	6,085,899	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 6,710,277	\$ -
404 Industrial, office and store furniture and fixture dealers	1,317,320	27,719,800			
405 Others	1,081,999	22,215,542	Grand Total - All Groups	\$ 810,578,371	\$ 14,367,392,628
406 Awning and blinds dealers	193,509	4,073,732			
407 Antique dealers; interior decorators	1,968,957	41,219,796			
408 Upholstery shops; floor covering dealers	2,973,874	62,445,418			
General Merchandise Group - 4.75%	\$ 198,064,911	\$ 4,163,783,958			
501 Department stores	19,940,371	419,667,383			
502 Drugstores; drug and medical supply houses	9,827,731	206,455,121			
503 Dry goods stores; fabric and yarn shops	572,668	12,037,588			
504 Farm implement and supply stores	4,650,976	97,753,225			
505 Discount stores; general stores	34,749,571	731,160,696			
506 Hardware stores	4,617,407	96,935,210			
507 Jewelry stores; watch and clock repair shops	2,649,179	55,526,461			
508 Leather and leather goods stores	287,947	6,061,301			
509 Industrial machinery and supply dealers	8,309,350	174,371,984			
510 Secondhand goods stores; flea markets	1,896,221	39,645,512			
511 Sporting goods stores; toy shops	6,120,632	128,593,486			
512 Variety stores; 5 & 10 specialty stores	5,515,347	115,953,519			
513 Others	88,928,892	1,869,402,458			
514 Paint, wallpaper, and glass stores	2,575,168	54,208,405			
515 Pawn shops; army surplus stores, etc.	837,186	17,596,243			
516 Road building equipment and supply dealers	4,953,238	104,219,633			
517 Gift and novelty shops; coin dealers	1,633,028	34,195,732			

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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.