

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 2021 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,099,911	\$ 275,302,171	Macon	\$ 3,406,110	\$ 71,345,966
Alexander	1,201,900	25,258,403	Madison	827,027	17,217,856
Alleghany	482,335	10,119,794	Martin	976,806	20,495,029
Anson	751,082	15,779,898	McDowell	2,043,605	42,896,498
Ashe	1,559,865	32,714,750	Mecklenburg	113,194,340	2,376,015,175
Avery	1,981,949	41,653,964	Mitchell	729,578	15,312,033
Beaufort	2,602,342	54,972,854	Montgomery	1,261,627	26,230,960
Bertie	476,255	10,002,452	Moore	8,282,328	173,900,887
Bladen	1,095,812	23,027,889	Nash	5,498,316	115,195,864
Brunswick	12,708,625	267,043,079	New Hanover	25,902,198	544,609,707
Buncombe	26,937,620	565,305,721	Northampton	513,281	10,761,171
Burke	4,041,424	85,136,694	Onslow	12,540,327	263,010,779
Cabarrus	18,005,063	378,629,613	Orange	9,988,427	209,426,035
Caldwell	3,184,116	67,146,092	Pamlico	537,943	11,303,689
Camden	364,220	7,663,182	Pasquotank	2,749,673	57,812,636
Carteret	7,912,453	166,561,541	Pender	3,605,568	75,871,278
Caswell	417,822	8,769,654	Perquimans	394,392	8,265,859
Catawba	12,126,259	255,148,626	Person	1,764,377	36,888,692
Chatham	4,035,132	84,772,669	Pitt	12,344,440	259,091,941
Cherokee	1,869,189	39,289,003	Polk	916,663	19,197,742
Chowan	798,786	16,605,598	Randolph	6,270,211	131,667,142
Clay	510,992	10,705,750	Richmond	1,933,486	40,583,184
Cleveland	4,996,862	104,965,762	Robeson	5,441,516	114,407,837
Columbus	2,058,499	43,290,915	Rockingham	4,213,714	88,530,248
Craven	5,931,767	124,392,764	Rowan	7,193,765	151,138,244
Cumberland	21,830,166	458,739,364	Rutherford	3,369,835	70,710,918
Currituck	5,575,685	117,314,664	Sampson	2,410,357	50,552,565
Dare	14,558,020	306,287,680	Scotland	1,523,217	31,988,521
Davidson	7,436,156	156,439,173	Stanly	3,750,709	78,970,051
Davie	1,842,319	38,702,994	Stokes	1,385,910	29,019,513
Duplin	2,193,712	46,076,926	Surry	4,700,741	98,768,994
Durham	37,246,605	781,857,064	Swain	972,419	20,500,241
Edgecombe	2,348,896	49,210,280	Transylvania	2,196,368	46,186,384
Forsyth	28,665,212	602,083,873	Tyrrell	145,854	2,972,560
Franklin	2,820,236	59,212,908	Union	12,447,131	261,558,572
Gaston	13,206,242	277,424,629	Vance	2,600,195	55,100,546
Gates	215,185	4,514,676	Wake	97,447,595	2,046,522,017
Graham	431,569	9,145,719	Warren	589,334	12,478,379
Granville	1,949,784	40,930,744	Washington	441,983	8,992,210
Greene	393,308	8,267,248	Watauga	5,419,146	113,688,356
Guilford	37,593,278	789,940,522	Wayne	6,474,875	136,323,394
Halifax	2,544,528	53,477,698	Wilkes	3,675,781	77,199,366
Harnett	5,401,746	113,554,628	Wilson	5,232,488	109,520,980
Haywood	4,221,043	88,454,671	Yadkin	1,192,658	24,992,234
Henderson	7,142,637	149,560,590	Yancey	819,654	17,163,775
Hertford	1,041,548	21,847,081	Foreign	36,626,381	769,715,126
Hoke	1,363,331	28,548,443	Combined General Rate	118,038,588	—
Hyde	562,315	11,780,199	Motor Vehicle Lease (Short-Term)		
Iredell	13,487,897	283,497,796	and Subscription	8,986,197	—
Jackson	3,755,078	79,030,978			
Johnston	11,009,104	231,834,286			
Jones	230,021	4,833,045			
Lee	4,336,199	92,505,951			
Lenoir	2,899,751	60,497,321			
Lincoln	5,069,074	106,694,167	TOTALS	\$ 923,498,058	\$ 16,730,625,311

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

September 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	\$ 2,574,910	\$ 69,123,580	Lumber & Building Material Group - 4.75%	\$ 90,054,965	\$ 1,891,913,770
001 Manufactured homes - 4.75%	787,008	16,568,599	601 Sheet metal shops; steel fabricators	4,034,620	84,862,017
002 Boats - 3%	1,214,868	40,495,435	602 Building hardware and machine stores	833,013	17,531,511
004 Modular homes - 4.75%	573,033	12,059,545	603 Building material dealers	62,045,723	1,305,581,796
			604 Cabinet shops	1,476,133	30,501,060
Apparel Group - 4.75%	\$ 32,966,951	\$ 693,423,115	605 Electrical, plumbing and heating supply dealers	15,136,879	317,128,448
101 Boot and shoe stores	5,923,946	124,573,584	606 Monument and tombstone dealers	99,114	2,064,823
102 Clothing stores	25,738,670	541,567,700	607 Others	4,213,240	88,057,025
103 Furriers (suppressed)			608 Storm window and door dealers	2,216,244	46,187,092
104 Men's clothing & accessory stores	26,840	565,063			
105 Women's clothing & accessory stores	50,004	1,046,872	Unclassified Group - 4.75%	\$ 229,645,735	\$ 4,820,009,348
106 Shoe repair shops	327,895	6,902,452	701 Beauty and barber shops and supply dealers	2,043,613	42,794,711
107 Others	899,596	18,767,443	702 Bookstores, school supply stores	5,159,377	108,424,205
Automotive Group - 4.75%	\$ 46,207,777	\$ 967,336,963	703 Newsstands	1,279,489	26,597,330
201 Motor vehicle dealers	10,425,277	219,226,072	704 Coal, wood, fuel oil, and bottled gas dealers	1,878,924	39,508,308
202 Service stations	3,798,950	79,640,476	705 Feed stores, millers, hatcheries	810,601	16,969,337
203 Garages	7,701,528	159,829,257	706 Florists and nurseries	2,314,929	48,172,970
204 Motorcycle and bicycle dealers	1,498,081	31,292,052	707 Airplane dealers	381,735	7,988,370
205 Automotive supply stores	11,937,011	250,404,834	708 Hotels, motels, cottage rentals, etc.	36,514,214	767,792,315
206 Others	1,665,973	34,375,884	709 Office machine and supply dealers	13,783,014	290,206,286
207 Oil and petroleum products dealers	3,105,381	65,295,410	710 Funeral homes	1,090,750	22,555,627
208 Tire dealers, recappers and repairers	5,747,063	120,341,169	711 Others	137,937,031	2,895,934,112
209 Manufactured home (mobile home) dealers	328,515	6,931,809	712 Photographers, artists, photofinishers	3,281,695	68,132,031
Food Group - 4.75%	\$ 137,439,862	\$ 2,878,158,823	713 Printers, publishers, blueprinters, engravers, etc.	4,071,737	84,734,849
301 Bakeries	2,147,780	44,926,892	714 Laundries, dry cleaners, etc.	1,292,407	27,083,290
302 Candy and confectionery stores	522,404	10,922,738	715 Hospitals, physicians, veterinarians, etc.	6,072,361	127,442,898
303 Dairies and dairy bars	1,162,442	24,377,451	716 Boat and marine supply dealers	1,249,241	25,954,925
304 Grocery stores, meat markets, etc.	36,713,125	771,273,464	717 Pet, hobby and craft shops	5,231,128	109,542,235
305 Vending machine operators; drink stands	2,684,026	56,448,514	718 Chemical, janitorial supplies and paper products dealers	3,782,080	79,502,606
306 Restaurants, cafeterias, grills, snack bars, etc.	88,079,768	1,843,411,617	719 Machine shops; locksmiths, etc.	1,471,407	30,672,942
307 Others	1,800,013	37,446,114			
308 Taverns, nightclubs, etc.	4,330,304	89,352,033			
Furniture Group - 4.75%	\$ 23,891,717	\$ 501,012,273	Total Retail Sales and Use Group	\$ 796,473,274	\$ 16,730,625,311
401 Furniture stores	10,458,447	219,643,930	Combined General Rate - 7%	\$ 118,038,588	\$ -
402 Household appliance dealers and repair services	4,145,526	87,156,699	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	327,119	6,832,475	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 8,986,197	\$ -
404 Industrial, office and store furniture and fixture dealers	1,494,935	31,373,244			
405 Others	1,177,634	24,452,926	Grand Total - All Groups	\$ 923,498,058	\$ 16,730,625,311
406 Awning and blinds dealers	358,951	7,552,479			
407 Antique dealers; interior decorators	2,476,324	51,617,280			
408 Upholstery shops; floor covering dealers	3,452,781	72,383,239			
General Merchandise Group - 4.75%	\$ 233,691,357	\$ 4,909,647,439			
501 Department stores	24,791,144	521,775,169			
502 Drugstores; drug and medical supply houses	11,104,900	232,025,664			
503 Dry goods stores; fabric and yarn shops	629,736	13,246,194			
504 Farm implement and supply stores	5,247,713	110,405,174			
505 Discount stores; general stores	41,920,486	882,127,404			
506 Hardware stores	4,797,744	100,907,342			
507 Jewelry stores; watch and clock repair shops	3,024,037	63,508,822			
508 Leather and leather goods stores	309,694	6,518,963			
509 Industrial machinery and supply dealers	8,417,788	177,018,564			
510 Secondhand goods stores; flea markets	1,876,222	39,257,171			
511 Sporting goods stores; toy shops	7,528,134	158,209,594			
512 Variety stores; 5 & 10 specialty stores	6,025,452	126,245,357			
513 Others	105,496,105	2,215,615,023			
514 Paint, wallpaper, and glass stores	2,836,358	59,679,486			
515 Pawn shops; army surplus stores, etc.	926,037	19,451,263			
516 Road building equipment and supply dealers	6,334,711	133,247,831			
517 Gift and novelty shops; coin dealers	2,425,097	50,408,418			

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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.