

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 2022 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 15,343,328	\$ 322,358,007	Macon	\$ 3,895,332	\$ 81,922,777
Alexander	1,346,724	28,413,462	Madison	1,020,323	21,319,299
Alleghany	579,747	12,159,959	Martin	1,085,218	22,748,435
Anson	859,763	18,046,842	McDowell	2,318,212	48,746,895
Ashe	1,812,028	38,080,535	Mecklenburg	133,717,822	2,808,840,427
Avery	2,269,826	47,721,790	Mitchell	846,991	17,809,156
Beaufort	2,902,315	61,425,258	Montgomery	1,308,276	27,507,380
Bertie	530,313	11,141,550	Moore	9,357,008	196,454,012
Bladen	1,272,696	26,553,613	Nash	6,792,611	142,563,499
Brunswick	15,315,011	322,492,718	New Hanover	29,863,015	627,395,520
Buncombe	30,724,869	644,199,954	Northampton	555,575	11,671,454
Burke	4,448,417	93,799,388	Onslow	14,057,684	295,507,890
Cabarrus	21,052,869	442,768,275	Orange	11,269,290	236,837,066
Caldwell	4,315,724	90,850,580	Pamlico	618,864	12,937,625
Camden	421,202	8,812,510	Pasquotank	2,934,619	61,544,162
Carteret	8,896,481	187,460,148	Pender	4,268,394	89,903,920
Caswell	507,346	10,632,521	Perquimans	414,009	8,640,286
Catawba	14,096,633	296,918,010	Person	2,002,183	42,140,200
Chatham	5,260,366	110,579,536	Pitt	13,798,051	290,196,900
Cherokee	2,074,703	43,499,685	Polk	1,097,258	23,030,690
Chowan	761,988	15,914,684	Randolph	7,451,254	156,417,339
Clay	667,887	14,057,275	Richmond	2,128,244	43,933,156
Cleveland	6,469,313	135,863,611	Robeson	6,317,754	132,398,187
Columbus	2,374,204	49,870,694	Rockingham	4,771,338	100,230,449
Craven	6,755,934	141,472,537	Rowan	8,418,982	176,888,028
Cumberland	23,580,089	495,255,305	Rutherford	3,748,689	78,712,113
Currituck	6,280,924	131,754,399	Sampson	2,779,911	58,230,192
Dare	15,470,465	325,468,072	Scotland	1,757,873	36,972,222
Davidson	9,037,722	189,974,389	Stanly	4,337,496	91,449,550
Davie	2,117,754	44,500,716	Stokes	1,598,473	33,588,738
Duplin	2,377,573	49,960,095	Surry	5,537,387	116,391,079
Durham	42,712,345	897,431,805	Swain	1,129,188	23,724,427
Edgecombe	2,125,987	44,645,230	Transylvania	2,591,280	54,394,406
Forsyth	34,092,005	716,583,975	Tyrrell	131,025	2,755,709
Franklin	3,266,072	68,484,749	Union	15,081,987	316,443,561
Gaston	15,189,937	319,107,860	Vance	2,581,518	54,694,894
Gates	233,762	4,882,133	Wake	116,713,138	2,446,927,022
Graham	488,936	10,233,525	Warren	677,106	14,145,674
Granville	2,202,941	46,141,020	Washington	431,225	9,070,559
Greene	461,230	9,670,812	Watauga	6,312,356	131,901,290
Guilford	42,986,866	903,474,253	Wayne	6,675,423	140,316,915
Halifax	2,706,437	56,950,175	Wilkes	4,025,885	84,903,350
Harnett	6,412,111	133,826,832	Wilson	5,513,845	115,444,344
Haywood	4,905,085	103,011,150	Yadkin	1,333,221	28,032,132
Henderson	8,987,367	188,542,663	Yancey	937,184	19,689,614
Hertford	1,126,461	23,678,238	Foreign	41,022,387	864,280,524
Hoke	1,525,860	32,059,979	Combined General Rate	127,843,418	—
Hyde	587,507	12,352,845	Motor Vehicle Lease (Short-Term) and Subscription	9,989,270	—
Iredell	16,353,584	343,936,008			
Jackson	4,227,811	88,968,728			
Johnston	12,274,540	258,365,384			
Jones	264,093	5,561,062			
Lee	4,832,773	103,442,517			
Lenoir	3,132,778	65,421,048			
Lincoln	5,921,799	124,447,857	TOTALS	\$ 1,060,000,097	\$ 19,372,879,030

* 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 2022. Data reflect sales (including purchases for use) primarily for August 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

September 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	\$ 3,304,752	\$ 88,066,585	Lumber & Building Material Group - 4.75%	\$ 119,496,480	\$ 2,510,665,539
001 Manufactured homes - 4.75%	1,312,875	27,639,480	601 Sheet metal shops; steel fabricators	6,443,058	134,062,321
002 Boats - 3%	1,506,770	50,225,676	602 Building hardware and machine stores	1,023,905	21,379,887
004 Modular homes - 4.75%	485,106	10,201,429	603 Building material dealers	82,089,594	1,726,329,582
			604 Cabinet shops	1,971,409	41,383,044
Apparel Group - 4.75%	\$ 34,484,770	\$ 725,001,793	605 Electrical, plumbing and heating supply dealers	19,587,744	411,485,223
101 Boot and shoe stores	7,004,583	147,332,822	606 Monument and tombstone dealers	104,307	2,189,623
102 Clothing stores	26,048,341	547,627,872	607 Others	5,086,644	106,719,639
103 Furriers (suppressed)			608 Storm window and door dealers	3,189,818	67,116,220
104 Men's clothing & accessory stores	40,570	847,426			
105 Women's clothing & accessory stores	51,385	1,067,381	Unclassified Group - 4.75%	\$ 272,111,731	\$ 5,709,076,520
106 Shoe repair shops	304,420	6,407,060	701 Beauty and barber shops and supply dealers	2,383,481	49,878,290
107 Others	1,035,471	21,719,232	702 Bookstores, school supply stores	4,632,691	97,517,337
Automotive Group - 4.75%	\$ 54,867,036	\$ 1,148,844,957	703 Newsstands	1,507,723	31,513,403
201 Motor vehicle dealers	12,557,740	263,809,757	704 Coal, wood, fuel oil, and bottled gas dealers	2,434,069	51,170,177
202 Service stations	5,505,910	115,015,969	705 Feed stores, millers, hatcheries	848,658	17,852,197
203 Garages	9,579,812	199,731,199	706 Florists and nurseries	2,487,393	51,788,231
204 Motorcycle and bicycle dealers	1,626,096	34,221,606	707 Airplane dealers	340,437	6,709,113
205 Automotive supply stores	13,469,323	282,043,289	708 Hotels, motels, cottage rentals, etc.	41,571,607	872,331,466
206 Others	1,922,313	40,084,331	709 Office machine and supply dealers	15,225,009	320,279,161
207 Oil and petroleum products dealers	3,105,474	65,345,053	710 Funeral homes	923,690	18,928,963
208 Tire dealers, recappers and repairers	6,691,168	139,981,903	711 Others	168,029,083	3,525,882,152
209 Manufactured home (mobile home) dealers	409,201	8,611,852	712 Photographers, artists, photofinishers	4,055,808	84,813,702
Food Group - 4.75%	\$ 153,695,953	\$ 3,220,998,153	713 Printers, publishers, blueprinters, engravers, etc.	4,827,013	100,799,368
301 Bakeries	2,425,445	50,818,085	714 Laundries, dry cleaners, etc.	1,349,440	28,320,813
302 Candy and confectionery stores	561,419	11,556,229	715 Hospitals, physicians, veterinarians, etc.	6,864,996	144,600,878
303 Dairies and dairy bars	1,520,255	31,524,306	716 Boat and marine supply dealers	1,511,088	31,530,367
304 Grocery stores, meat markets, etc.	41,122,104	863,283,469	717 Pet, hobby and craft shops	6,826,435	143,050,739
305 Vending machine operators; drink stands	2,568,641	53,881,982	718 Chemical, janitorial supplies and paper products dealers	4,506,308	94,793,674
306 Restaurants, cafeterias, grills, snack bars, etc.	98,839,150	2,071,079,437	719 Machine shops; locksmiths, etc.	1,786,804	37,316,489
307 Others	1,807,390	37,729,636			
308 Taverns, nightclubs, etc.	4,851,548	101,125,010			
Furniture Group - 4.75%	\$ 26,119,893	\$ 548,522,319	Total Retail Sales and Use Group	\$ 922,167,408	\$ 19,372,879,030
401 Furniture stores	11,590,004	243,760,283	Combined General Rate - 7%	\$ 127,843,418	\$ -
402 Household appliance dealers and repair services	4,619,273	97,151,034	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	366,461	7,564,430	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,989,270	\$ -
404 Industrial, office and store furniture and fixture dealers	1,682,725	35,407,676			
405 Others	1,308,650	27,224,484	Grand Total - All Groups	\$ 1,060,000,097	\$ 19,372,879,030
406 Awning and blinds dealers	278,675	5,662,820			
407 Antique dealers; interior decorators	2,327,258	48,806,141			
408 Upholstery shops; floor covering dealers	3,946,848	82,945,453			
General Merchandise Group - 4.75%	\$ 258,086,793	\$ 5,421,703,164			
501 Department stores	25,014,924	526,537,822			
502 Drugstores; drug and medical supply houses	11,496,273	241,755,274			
503 Dry goods stores; fabric and yarn shops	622,571	13,020,471			
504 Farm implement and supply stores	6,003,315	126,245,103			
505 Discount stores; general stores	43,511,758	915,336,775			
506 Hardware stores	5,983,613	125,692,037			
507 Jewelry stores; watch and clock repair shops	3,223,070	67,569,604			
508 Leather and leather goods stores	414,994	8,732,676			
509 Industrial machinery and supply dealers	9,805,344	206,279,977			
510 Secondhand goods stores; flea markets	1,989,950	41,707,285			
511 Sporting goods stores; toy shops	7,582,736	158,716,193			
512 Variety stores; 5 & 10 specialty stores	6,320,779	132,861,294			
513 Others	121,817,653	2,556,815,112			
514 Paint, wallpaper, and glass stores	3,435,953	72,334,719			
515 Pawn shops; army surplus stores, etc.	979,556	20,612,653			
516 Road building equipment and supply dealers	7,202,450	151,595,323			
517 Gift and novelty shops; coin dealers	2,681,855	55,890,845			

* 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 2022. Data reflect sales (including purchases for use) primarily for August 2022, but may include sales for prior periods.

— 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.