

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 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,185,301	\$ 297,329,444	Macon	\$ 3,987,844	\$ 83,309,483
Alexander	1,406,688	29,538,500	Madison	1,051,048	22,025,209
Alleghany	661,548	13,873,771	Martin	1,120,026	23,536,752
Anson	886,009	18,608,113	McDowell	2,397,876	50,344,417
Ashe	1,848,380	38,676,747	Mecklenburg	136,812,478	2,874,437,075
Avery	2,523,491	52,839,306	Mitchell	1,055,109	22,142,844
Beaufort	3,138,983	66,002,073	Montgomery	1,270,988	26,709,930
Bertie	660,380	13,887,413	Moore	9,964,960	209,295,340
Bladen	1,292,865	27,206,641	Nash	6,691,370	140,679,226
Brunswick	15,686,170	330,001,125	New Hanover	30,780,786	646,841,634
Buncombe	30,909,781	648,640,227	Northampton	761,992	15,997,079
Burke	4,740,487	99,877,534	Onslow	14,391,008	302,068,288
Cabarrus	22,005,548	463,365,696	Orange	12,434,789	261,193,656
Caldwell	3,781,477	79,667,660	Pamlico	616,704	12,994,021
Camden	420,180	8,824,622	Pasquotank	3,285,038	69,069,643
Carteret	9,023,161	189,872,068	Pender	4,505,216	94,841,179
Caswell	543,907	11,340,473	Perquimans	458,979	9,636,205
Catawba	14,288,052	300,763,751	Person	2,035,712	42,865,012
Chatham	5,708,461	119,710,937	Pitt	14,302,187	299,494,248
Cherokee	2,204,135	46,316,185	Polk	1,074,249	22,567,371
Chowan	813,069	17,078,511	Randolph	8,219,196	172,349,697
Clay	626,585	13,166,619	Richmond	2,344,344	49,312,932
Cleveland	5,661,646	118,790,766	Robeson	6,219,513	130,656,696
Columbus	2,378,749	49,933,283	Rockingham	4,698,162	98,597,147
Craven	7,065,382	148,377,628	Rowan	8,731,239	183,415,744
Cumberland	24,445,158	513,865,417	Rutherford	3,841,122	80,633,789
Currituck	5,969,500	125,387,639	Sampson	3,128,420	65,371,034
Dare	15,385,152	323,970,584	Scotland	1,877,785	39,490,126
Davidson	9,266,190	195,054,080	Stanly	4,399,817	92,470,520
Davie	2,430,865	51,088,279	Stokes	1,595,649	33,489,122
Duplin	2,542,197	53,374,649	Surry	5,493,783	115,437,744
Durham	44,801,547	941,673,991	Swain	1,087,909	22,889,975
Edgecombe	2,421,044	50,854,113	Transylvania	2,630,685	55,180,285
Forsyth	34,362,172	721,509,066	Tyrrell	133,898	2,814,860
Franklin	3,450,209	72,467,312	Union	14,861,258	312,361,383
Gaston	15,901,848	334,364,341	Vance	2,581,673	54,651,161
Gates	274,591	5,612,732	Wake	119,517,192	2,506,180,030
Graham	511,727	10,809,395	Warren	654,994	13,775,094
Granville	2,372,431	49,865,284	Washington	477,109	9,854,293
Greene	500,102	10,485,961	Watauga	6,373,285	133,859,704
Guilford	44,996,269	946,491,801	Wayne	7,389,321	155,633,901
Halifax	3,097,853	65,121,400	Wilkes	3,939,818	82,589,122
Harnett	6,585,527	138,316,064	Wilson	5,813,131	121,872,216
Haywood	4,957,564	104,158,697	Yadkin	1,347,575	28,234,086
Henderson	8,817,226	185,053,840	Yancey	956,209	20,074,310
Hertford	1,152,165	24,210,356	Foreign	43,284,191	911,367,395
Hoke	1,498,473	31,470,283	Combined General Rate	129,786,181	—
Hyde	595,809	12,519,620	Motor Vehicle Lease (Short-Term) and Subscription	10,216,803	—
Iredell	16,418,560	345,924,580			
Jackson	4,332,715	90,938,996			
Johnston	12,896,722	271,137,825			
Jones	295,294	6,178,456			
Lee	5,292,622	112,393,698			
Lenoir	3,161,189	66,240,203			
Lincoln	6,196,250	130,375,494	TOTALS	\$ 1,087,988,025	\$ 19,917,214,226

* 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 2023. Data reflect sales (including purchases for use) primarily for August 2023, 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 2023 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	\$ 3,059,636	\$ 80,866,730	Lumber & Building Material Group - 4.75%	\$ 116,996,866	\$ 2,458,330,054
001 Manufactured homes - 4.75%	1,207,983	25,431,786	601 Sheet metal shops; steel fabricators	5,343,306	112,375,339
002 Boats - 3%	1,339,727	44,657,565	602 Building hardware and machine stores	1,238,313	26,054,342
004 Modular homes - 4.75%	511,926	10,777,379	603 Building material dealers	79,306,186	1,666,824,283
			604 Cabinet shops	1,864,763	39,118,617
Apparel Group - 4.75%	\$ 35,273,518	\$ 740,944,965	605 Electrical, plumbing and heating supply dealers	20,812,435	436,886,768
101 Boot and shoe stores	6,375,480	134,036,945	606 Monument and tombstone dealers	122,677	2,578,539
102 Clothing stores	27,488,122	577,278,596	607 Others	4,942,074	103,674,383
103 Furriers (suppressed)			608 Storm window and door dealers	3,367,113	70,817,784
104 Men's clothing & accessory stores	58,373	1,228,040	Unclassified Group - 4.75%	\$ 281,920,250	\$ 5,915,866,914
105 Women's clothing & accessory stores	45,862	956,957	701 Beauty and barber shops and supply dealers	2,547,145	53,174,253
106 Shoe repair shops	305,784	6,433,020	702 Bookstores, school supply stores	4,766,977	100,232,546
107 Others	999,898	21,011,407	703 Newsstands	1,820,110	38,035,098
Automotive Group - 4.75%	\$ 57,865,545	\$ 1,213,536,347	704 Coal, wood, fuel oil, and bottled gas dealers	2,626,640	55,293,091
201 Motor vehicle dealers	13,628,121	286,475,768	705 Feed stores, millers, hatcheries	591,057	12,400,059
202 Service stations	5,720,713	120,053,125	706 Florists and nurseries	2,342,072	48,888,751
203 Garages	10,599,548	221,089,655	707 Airplane dealers	361,542	7,603,280
204 Motorcycle and bicycle dealers	1,629,613	34,275,634	708 Hotels, motels, cottage rentals, etc.	41,798,093	879,358,370
205 Automotive supply stores	13,569,189	284,699,533	709 Office machine and supply dealers	15,107,001	317,634,659
206 Others	2,080,306	43,519,417	710 Funeral homes	860,878	17,708,789
207 Oil and petroleum products dealers	3,254,515	68,499,949	711 Others	177,055,000	3,714,517,773
208 Tire dealers, recappers and repairers	7,050,373	147,954,959	712 Photographers, artists, photofinishers	4,667,679	97,442,351
209 Manufactured home (mobile home) dealers	333,165	6,968,307	713 Printers, publishers, blueprinters, engravers, etc.	4,770,660	99,786,498
Food Group - 4.75%	\$ 160,063,446	\$ 3,354,712,837	714 Laundries, dry cleaners, etc.	1,528,279	32,019,393
301 Bakeries	2,535,048	53,218,308	715 Hospitals, physicians, veterinarians, etc.	6,322,815	132,948,674
302 Candy and confectionery stores	620,285	12,892,407	716 Boat and marine supply dealers	1,485,866	31,063,171
303 Dairies and dairy bars	1,347,637	28,200,267	717 Pet, hobby and craft shops	6,502,617	136,418,817
304 Grocery stores, meat markets, etc.	42,945,338	900,322,637	718 Chemical, janitorial supplies and paper products dealers	4,867,377	101,735,150
305 Vending machine operators; drink stands	2,465,730	51,826,226	719 Machine shops; locksmiths, etc.	1,898,443	39,606,191
306 Restaurants, cafeterias, grills, snack bars, etc.	103,390,461	2,167,052,544			
307 Others	1,958,461	40,881,536			
308 Taverns, nightclubs, etc.	4,800,487	100,318,912			
Furniture Group - 4.75%	\$ 25,993,932	\$ 544,671,360	Total Retail Sales and Use Group	\$ 947,985,042	\$ 19,917,214,226
401 Furniture stores	11,077,895	232,551,086	Combined General Rate - 7%	\$ 129,786,181	\$ -
402 Household appliance dealers and repair services	4,774,220	100,283,772	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	357,192	7,509,471	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 10,216,803	\$ -
404 Industrial, office and store furniture and fixture dealers	1,939,981	40,796,792			
405 Others	1,278,775	26,815,566	Grand Total - All Groups	\$ 1,087,988,025	\$ 19,917,214,226
406 Awning and blinds dealers	283,518	5,968,957			
407 Antique dealers; interior decorators	2,572,542	52,958,005			
408 Upholstery shops; floor covering dealers	3,709,809	77,787,711			
General Merchandise Group - 4.75%	\$ 266,811,848	\$ 5,608,285,019			
501 Department stores	27,144,840	571,343,803			
502 Drugstores; drug and medical supply houses	11,047,736	232,463,684			
503 Dry goods stores; fabric and yarn shops	714,971	15,045,911			
504 Farm implement and supply stores	6,326,102	132,952,462			
505 Discount stores; general stores	45,172,038	950,601,900			
506 Hardware stores	6,220,833	130,570,683			
507 Jewelry stores; watch and clock repair shops	3,310,275	69,060,351			
508 Leather and leather goods stores	384,854	8,098,582			
509 Industrial machinery and supply dealers	9,565,191	201,190,412			
510 Secondhand goods stores; flea markets	1,974,071	41,367,693			
511 Sporting goods stores; toy shops	7,504,377	157,470,823			
512 Variety stores; 5 & 10 specialty stores	6,390,054	134,444,056			
513 Others	127,662,377	2,682,300,670			
514 Paint, wallpaper, and glass stores	3,537,042	74,428,705			
515 Pawn shops; army surplus stores, etc.	1,011,837	21,270,940			
516 Road building equipment and supply dealers	6,287,953	132,309,769			
517 Gift and novelty shops; coin dealers	2,557,298	53,364,574			

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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.