

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 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,875,041	\$ 311,962,209	Macon	\$ 4,128,627	\$ 86,798,278
Alexander	1,432,384	30,002,379	Madison	1,015,550	21,330,291
Alleghany	644,708	13,487,791	Martin	1,106,603	23,215,162
Anson	1,030,130	21,628,776	McDowell	2,392,686	50,059,064
Ashe	1,909,875	40,082,599	Mecklenburg	136,894,002	2,874,025,379
Avery	2,374,862	50,025,821	Mitchell	1,091,262	22,845,102
Beaufort	2,948,570	62,882,409	Montgomery	1,319,473	27,732,053
Bertie	618,656	12,930,043	Moore	9,764,821	205,065,483
Bladen	1,302,009	27,207,972	Nash	7,307,698	153,534,136
Brunswick	16,220,490	341,291,811	New Hanover	29,829,554	627,164,691
Buncombe	31,694,269	664,892,087	Northampton	702,309	14,714,367
Burke	4,512,289	95,149,583	Onslow	14,387,771	302,061,129
Cabarrus	22,446,429	471,589,623	Orange	11,497,378	241,360,852
Caldwell	3,842,721	80,843,667	Pamlico	632,537	13,204,682
Camden	454,912	9,112,022	Pasquotank	3,389,856	71,061,262
Carteret	8,951,473	188,352,999	Pender	4,568,870	96,143,403
Caswell	594,379	12,493,694	Perquimans	476,252	9,956,154
Catawba	14,322,231	301,259,060	Person	2,051,792	43,077,215
Chatham	5,678,739	118,964,413	Pitt	14,352,367	300,993,949
Cherokee	2,289,467	48,094,087	Polk	1,183,935	24,753,777
Chowan	937,654	19,667,928	Randolph	9,001,541	189,113,776
Clay	670,930	14,078,434	Richmond	2,279,819	47,870,758
Cleveland	6,521,940	136,719,160	Robeson	6,308,904	132,325,029
Columbus	2,311,981	48,474,208	Rockingham	4,492,101	94,441,382
Craven	7,129,218	149,070,114	Rowan	9,276,164	193,558,990
Cumberland	24,051,254	504,333,614	Rutherford	3,964,155	82,567,938
Currituck	6,562,999	137,790,521	Sampson	2,936,679	61,651,615
Dare	15,730,067	331,409,702	Scotland	1,783,984	37,514,440
Davidson	9,163,881	191,931,938	Stanly	4,336,417	91,310,754
Davie	2,363,529	49,297,989	Stokes	1,644,026	34,424,627
Duplin	2,628,443	55,161,392	Surry	5,504,611	115,645,766
Durham	41,464,049	871,309,409	Swain	1,232,057	25,356,034
Edgecombe	2,244,084	46,802,400	Transylvania	2,673,121	56,177,816
Forsyth	33,812,217	709,218,806	Tyrrell	151,479	3,179,248
Franklin	3,472,992	72,822,624	Union	14,662,641	307,903,613
Gaston	15,876,994	333,477,329	Vance	2,557,776	53,870,568
Gates	238,480	4,997,296	Wake	118,834,680	2,496,252,578
Graham	513,169	10,827,713	Warren	655,297	13,711,870
Granville	2,306,295	48,412,402	Washington	482,246	10,121,802
Greene	620,044	12,762,886	Watauga	7,238,415	151,988,400
Guilford	44,986,077	945,818,101	Wayne	7,417,105	155,776,551
Halifax	2,842,867	59,752,201	Wilkes	3,553,452	73,942,813
Harnett	7,197,634	151,189,084	Wilson	5,872,511	123,221,466
Haywood	4,971,548	104,405,659	Yadkin	1,321,365	27,780,617
Henderson	8,910,303	186,838,868	Yancey	1,010,342	21,098,681
Hertford	1,177,825	24,626,086	Foreign	46,005,659	968,002,348
Hoke	1,689,220	34,889,666	Combined General Rate	135,636,418	-
Hyde	585,053	12,309,595	Motor Vehicle Lease (Short-Term) and Subscription	11,096,528	-
Iredell	16,311,525	342,746,268			
Jackson	4,265,378	89,795,847			
Johnston	13,144,980	276,517,578			
Jones	326,808	6,862,995			
Lee	5,237,987	110,261,028			
Lenoir	3,016,444	63,412,075			
Lincoln	6,223,290	130,759,183	TOTALS	\$ 1,097,673,622	\$ 19,968,909,051

* 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 2024. Data reflect sales (including purchases for use) primarily for August 2024, 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 2024 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	\$ 2,958,819	\$ 76,779,795	Lumber & Building Material Group - 4.75%	\$ 106,860,983	\$ 2,246,353,274
001 Manufactured homes - 4.75%	1,225,479	25,799,549	601 Sheet metal shops; steel fabricators	3,892,463	81,784,024
002 Boats - 3%	1,179,808	39,326,926	602 Building hardware and machine stores	1,156,356	24,325,794
004 Modular homes - 4.75%	553,533	11,653,320	603 Building material dealers	72,035,978	1,515,817,414
			604 Cabinet shops	1,869,300	38,720,843
Apparel Group - 4.75%	\$ 33,824,119	\$ 709,731,215	605 Electrical, plumbing and heating supply dealers	20,583,331	431,909,574
101 Boot and shoe stores	6,025,995	126,644,735	606 Monument and tombstone dealers	109,379	2,298,960
102 Clothing stores	26,388,765	553,510,533	607 Others	4,131,038	86,653,346
103 Furriers (suppressed)			608 Storm window and door dealers	3,083,138	64,843,320
104 Men's clothing & accessory stores	49,139	1,033,990			
105 Women's clothing & accessory stores	54,048	1,129,824	Unclassified Group - 4.75%	\$ 287,401,221	\$ 6,028,350,351
106 Shoe repair shops	320,393	6,744,080	701 Beauty and barber shops and supply dealers	2,728,525	57,268,290
107 Others	985,779	20,668,054	702 Bookstores, school supply stores	4,827,023	101,449,165
Automotive Group - 4.75%	\$ 58,263,530	\$ 1,220,062,901	703 Newsstands, smoke shops and cigar stores	2,285,070	47,727,966
201 Motor vehicle dealers	13,334,947	280,367,641	704 Coal, wood, fuel oil, and bottled gas dealers	2,294,501	48,290,302
202 Service stations	5,688,805	119,134,864	705 Feed stores, millers, hatcheries	509,875	10,621,668
203 Garages	10,847,667	225,026,650	706 Florists and nurseries	2,377,690	49,058,264
204 Motorcycle and bicycle dealers	1,673,872	35,026,357	707 Airplane dealers and aviation services	401,567	8,394,916
205 Automotive supply stores	14,027,467	294,161,691	708 Hotels, motels, cottage rentals, etc.	45,713,156	961,139,147
206 Others	2,423,682	50,591,163	709 Office machine and supply dealers	14,207,799	298,891,851
207 Oil and petroleum products dealers	3,417,148	71,909,852	710 Funeral homes	924,568	18,624,411
208 Tire dealers, recappers and repairers	6,587,706	138,323,913	711 Others	178,924,464	3,752,557,656
209 Manufactured home (mobile home) dealers	262,237	5,520,769	712 Photographers, artists, photofinishers	4,999,249	104,612,594
Food Group - 4.75%	\$ 164,774,472	\$ 3,453,274,371	713 Printers, publishers, blueprinters, engravers, etc.	4,666,999	97,760,137
301 Bakeries	2,526,348	53,030,290	714 Laundries, dry cleaners, etc.	1,482,650	31,151,919
302 Candy and confectionery stores	642,847	13,443,281	715 Hospitals, physicians, veterinarians, etc.	6,441,474	135,085,693
303 Dairies and dairy bars	1,401,006	29,367,787	716 Boat and marine supply dealers	1,429,276	29,573,294
304 Grocery stores, meat markets, etc.	44,179,036	925,650,463	717 Pet, hobby and craft shops	6,695,224	140,637,487
305 Vending machine operators; drink stands	2,550,808	53,648,425	718 Chemical, janitorial supplies and paper products dealers	4,606,765	96,763,185
306 Restaurants, cafeterias, grills, snack bars, etc.	106,385,661	2,230,308,319	719 Machine shops; locksmiths, etc.	1,885,346	38,742,407
307 Others	1,917,975	40,034,479			
308 Taverns, nightclubs, etc.	5,170,792	107,791,325			
Furniture Group - 4.75%	\$ 24,608,478	\$ 516,059,435	Total Retail Sales and Use Group	\$ 950,940,676	\$ 19,968,909,051
401 Furniture stores	10,232,429	214,958,828	Combined General Rate - 7%	\$ 135,636,418	\$ -
402 Household appliance dealers and repair services	4,449,632	93,336,119	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	337,182	7,048,520	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 11,096,528	\$ -
404 Industrial, office and store furniture and fixture dealers	1,949,142	40,980,824			
405 Others	1,260,161	26,342,861	Grand Total - All Groups	\$ 1,097,673,622	\$ 19,968,909,051
406 Awning and blinds dealers	252,533	5,315,853			
407 Antique dealers; interior decorators	2,317,807	48,467,295			
408 Upholstery shops; floor covering dealers	3,809,591	79,609,135			
General Merchandise Group - 4.75%	\$ 272,249,053	\$ 5,718,297,709			
501 Department stores	27,301,861	574,572,251			
502 Drugstores; drug and medical supply houses	11,519,907	242,285,762			
503 Dry goods stores; fabric and yarn shops	652,877	13,708,711			
504 Farm implement and supply stores	6,041,172	126,991,493			
505 Discount stores; general stores	47,049,583	983,988,267			
506 Hardware stores	6,135,081	128,795,050			
507 Jewelry stores; watch and clock repair shops	3,237,095	68,004,800			
508 Leather and leather goods stores	382,527	8,052,884			
509 Industrial machinery and supply dealers	9,533,461	200,518,760			
510 Secondhand goods stores; flea markets	1,858,056	38,931,295			
511 Sporting goods stores; toy shops	7,700,417	161,616,925			
512 Variety stores; 5 & 10 specialty stores	6,437,921	135,499,192			
513 Others	131,186,117	2,758,212,417			
514 Paint, wallpaper, and glass stores	3,537,335	74,256,267			
515 Pawn shops; army surplus stores, etc.	1,130,537	23,714,662			
516 Road building equipment and supply dealers	6,114,283	128,672,371			
517 Gift and novelty shops; coin dealers	2,430,824	50,476,604			

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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.