

**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**

<b>January 2020 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 12,757,939	\$ 267,938,537	Macon	\$ 2,364,039	\$ 49,690,083
Alexander	1,077,221	22,606,948	Madison	638,920	13,363,960
Alleghany	377,176	7,856,540	Martin	968,516	20,324,545
Anson	694,252	14,598,570	McDowell	1,884,613	39,595,562
Ashe	1,372,562	28,798,966	Mecklenburg	117,190,264	2,459,747,813
Avery	1,254,052	26,275,009	Mitchell	652,349	13,671,882
Beaufort	2,296,356	48,318,565	Montgomery	1,005,739	21,080,321
Bertie	391,898	8,117,136	Moore	6,929,587	145,058,189
Bladen	961,447	20,040,596	Nash	5,145,855	107,938,426
Brunswick	7,597,568	158,969,685	New Hanover	22,907,738	480,514,908
Buncombe	26,831,073	562,976,482	Northampton	396,807	8,305,592
Burke	3,680,729	77,307,359	Onslow	10,509,836	220,441,661
Cabarrus	17,552,491	368,802,177	Orange	8,271,280	173,514,068
Caldwell	3,015,517	63,230,171	Pamlico	413,475	8,651,781
Camden	279,391	5,842,802	Pasquotank	2,560,904	53,716,227
Carteret	4,901,921	102,889,782	Pender	2,165,780	45,241,974
Caswell	356,524	7,415,181	Perquimans	309,507	6,553,090
Catawba	11,760,184	246,696,107	Person	1,600,342	33,711,863
Chatham	3,421,212	71,762,559	Pitt	11,665,762	244,919,648
Cherokee	1,641,683	34,508,008	Polk	662,397	13,921,768
Chowan	641,542	13,435,443	Randolph	5,712,722	120,027,771
Clay	445,371	9,336,461	Richmond	1,794,169	37,658,502
Cleveland	4,420,063	92,899,149	Robeson	5,148,029	108,091,898
Columbus	1,963,404	41,156,840	Rockingham	3,468,778	72,838,325
Craven	5,552,533	116,408,100	Rowan	6,627,104	139,186,028
Cumberland	19,892,686	417,547,369	Rutherford	2,964,446	62,250,291
Currituck	1,288,247	26,822,510	Sampson	2,389,652	50,143,230
Dare	3,809,146	79,593,429	Scotland	1,485,063	31,211,343
Davidson	6,847,981	143,441,667	Stanly	3,316,460	69,548,469
Davie	1,865,236	39,104,519	Stokes	1,356,568	28,392,381
Duplin	1,961,996	41,075,272	Surry	4,647,900	97,360,219
Durham	36,329,048	762,715,932	Swain	830,063	17,446,800
Edgecombe	2,853,346	59,977,982	Transylvania	1,670,903	34,995,592
Forsyth	27,574,259	578,139,101	Tyrrell	95,593	2,002,533
Franklin	2,034,928	42,745,249	Union	10,476,367	220,000,039
Gaston	12,384,500	259,877,067	Vance	2,093,513	43,841,217
Gates	199,647	4,194,704	Wake	97,001,266	2,036,513,830
Graham	313,822	6,524,857	Warren	361,392	7,565,879
Granville	1,737,275	36,407,648	Washington	383,727	8,041,119
Greene	387,891	8,170,688	Watauga	4,385,935	91,806,346
Guilford	36,647,823	769,251,595	Wayne	6,186,800	129,648,745
Halifax	2,376,221	49,906,042	Wilkes	3,723,676	77,909,914
Harnett	4,528,015	94,939,767	Wilson	5,581,765	117,082,145
Haywood	3,682,222	77,290,007	Yadkin	1,149,225	23,816,133
Henderson	5,945,518	124,465,548	Yancey	624,257	13,056,159
Hertford	1,107,088	23,275,059	Foreign	37,396,616	786,613,354
Hoke	1,033,694	21,682,780	Combined General Rate	119,318,593	–
Hyde	183,080	3,801,777	Motor Vehicle Lease (Short-Term) and Subscription	8,041,529	–
Iredell	12,439,985	260,838,972			
Jackson	2,609,918	54,736,828			
Johnston	9,619,971	201,449,293			
Jones	217,544	4,554,472			
Lee	4,011,783	84,446,231			
Lenoir	2,626,437	54,933,013			
Lincoln	4,451,375	93,573,306	<b>TOTALS</b>	<b>\$ 862,680,605</b>	<b>\$ 15,430,681,476</b>

\* 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 January 2020. Data reflect sales (including purchases for use) primarily in December 2019, but may include sales in 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**

January 2020 Report					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 1,690,850</b>	<b>\$ 41,969,515</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 69,899,823</b>	<b>\$ 1,468,764,705</b>
001 Manufactured homes - 4.75%	770,361	16,218,117	601 Sheet metal shops; steel fabricators	2,343,850	48,943,434
002 Boats - 3%	524,924	17,497,450	602 Building hardware and machine stores	800,461	16,812,724
004 Modular homes - 4.75%	395,565	8,253,947	603 Building material dealers	48,197,825	1,013,947,554
			604 Cabinet shops	1,206,823	25,227,704
<b>Apparel Group - 4.75%</b>	<b>\$ 39,335,548</b>	<b>\$ 826,801,672</b>	605 Electrical, plumbing and heating supply dealers	12,752,803	267,400,133
101 Boot and shoe stores	5,663,512	119,154,427	606 Monument and tombstone dealers	66,963	1,383,589
102 Clothing stores	32,048,513	673,625,687	607 Others	2,733,053	57,290,077
103 Furriers (suppressed)			608 Storm window and door dealers	1,798,047	37,759,491
104 Men's clothing & accessory stores	41,055	861,553			
105 Women's clothing & accessory stores	29,259	605,836	<b>Unclassified Group - 4.75%</b>	<b>\$ 201,558,070</b>	<b>\$ 4,226,117,064</b>
106 Shoe repair shops	455,255	9,583,087	701 Beauty and barber shops and supply dealers	2,415,054	50,549,694
107 Others	1,097,954	22,971,082	702 Bookstores, school supply stores	3,541,592	74,176,890
<b>Automotive Group - 4.75%</b>	<b>\$ 36,823,283</b>	<b>\$ 770,067,593</b>	703 Newsstands	885,818	18,401,686
201 Motor vehicle dealers	8,268,765	173,560,515	704 Coal, wood, fuel oil, and bottled gas dealers	2,407,203	50,739,849
202 Service stations	3,473,969	72,769,725	705 Feed stores, millers, hatcheries	714,708	15,007,267
203 Garages	6,401,788	132,871,715	706 Florists and nurseries	2,463,670	49,654,877
204 Motorcycle and bicycle dealers	1,278,929	26,797,600	707 Airplane dealers	447,735	9,390,369
205 Automotive supply stores	8,662,668	181,279,160	708 Hotels, motels, cottage rentals, etc.	15,780,884	330,814,072
206 Others	1,594,605	32,906,330	709 Office machine and supply dealers	15,478,281	325,367,929
207 Oil and petroleum products dealers	2,916,305	61,385,304	710 Funeral homes	872,379	18,081,504
208 Tire dealers, recappers and repairers	3,944,332	82,571,292	711 Others	129,074,399	2,708,452,897
209 Manufactured home (mobile home) dealers	281,924	5,925,952	712 Photographers, artists, photofinishers	5,271,416	110,260,413
<b>Food Group - 4.75%</b>	<b>\$ 127,719,793</b>	<b>\$ 2,670,984,589</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,996,775	83,695,149
301 Bakeries	1,935,174	40,387,322	714 Laundries, dry cleaners, etc.	1,213,046	25,283,448
302 Candy and confectionery stores	586,482	12,227,528	715 Hospitals, physicians, veterinarians, etc.	5,690,615	119,427,279
303 Dairies and dairy bars	492,378	10,251,433	716 Boat and marine supply dealers	1,017,714	21,298,676
304 Grocery stores, meat markets, etc.	35,276,418	738,233,869	717 Pet, hobby and craft shops	6,630,408	139,272,443
305 Vending machine operators; drink stands	2,033,626	42,707,365	718 Chemical, janitorial supplies and paper products dealers	2,523,449	52,913,279
306 Restaurants, cafeterias, grills, snack bars, etc.	81,575,396	1,705,972,719	719 Machine shops; locksmiths, etc.	1,132,924	23,329,345
307 Others	1,307,498	27,212,837			
308 Taverns, nightclubs, etc.	4,512,820	93,991,516			
<b>Furniture Group - 4.75%</b>	<b>\$ 22,001,661</b>	<b>\$ 460,198,578</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 735,320,482</b>	<b>\$ 15,430,681,476</b>
401 Furniture stores	8,742,793	183,547,065	<b>Combined General Rate - 7%</b>	<b>\$ 119,318,593</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,594,639	96,490,604	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	424,151	8,879,659	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 8,041,529</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,749,229	36,691,332			
405 Others	1,001,509	20,940,973	<b>Grand Total - All Groups</b>	<b>\$ 862,680,605</b>	<b>\$ 15,430,681,476</b>
406 Awning and blinds dealers	167,825	3,519,444			
407 Antique dealers; interior decorators	2,467,805	51,212,027			
408 Upholstery shops; floor covering dealers	2,853,710	58,917,474			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 236,291,454</b>	<b>\$ 4,965,777,760</b>			
501 Department stores	38,323,799	806,688,635			
502 Drugstores; drug and medical supply houses	10,159,496	213,572,765			
503 Dry goods stores; fabric and yarn shops	668,199	14,037,128			
504 Farm implement and supply stores	4,889,975	102,787,286			
505 Discount stores; general stores	51,209,464	1,076,875,609			
506 Hardware stores	4,004,339	84,112,377			
507 Jewelry stores; watch and clock repair shops	5,888,201	123,618,090			
508 Leather and leather goods stores	684,009	14,184,664			
509 Industrial machinery and supply dealers	11,149,792	234,075,701			
510 Secondhand goods stores; flea markets	2,839,763	59,583,672			
511 Sporting goods stores; toy shops	7,944,380	167,037,105			
512 Variety stores; 5 & 10 specialty stores	8,737,635	183,888,413			
513 Others	78,529,067	1,648,753,658			
514 Paint, wallpaper, and glass stores	2,116,611	44,485,712			
515 Pawn shops; army surplus stores, etc.	832,211	17,483,829			
516 Road building equipment and supply dealers	5,365,398	112,903,643			
517 Gift and novelty shops; coin dealers	2,949,115	61,689,471			

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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.