

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 registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers 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

December 2016 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,051,840	\$ 189,788,131	Macon	\$ 1,864,414	\$ 39,054,437
Alexander	777,243	16,301,185	Madison	398,667	8,345,720
Alleghany	288,348	6,005,425	Martin	772,712	16,152,920
Anson	546,072	11,474,159	McDowell	1,432,415	30,033,661
Ashe	1,025,444	21,550,814	Mecklenburg	82,865,478	1,737,351,130
Avery	822,007	17,233,929	Mitchell	566,806	11,887,783
Beaufort	1,758,171	36,692,690	Montgomery	623,565	13,062,988
Bertie	364,003	7,680,850	Moore	5,071,601	106,523,296
Bladen	788,723	16,546,511	Nash	4,073,239	85,454,649
Brunswick	5,468,260	114,869,243	New Hanover	16,910,854	354,927,044
Buncombe	20,450,819	428,990,736	Northampton	328,121	6,898,063
Burke	2,592,271	54,508,838	Onslow	7,570,168	159,084,149
Cabarrus	13,135,807	275,824,965	Orange	7,088,994	148,627,889
Caldwell	2,208,986	46,406,357	Pamlico	329,484	6,918,976
Camden	193,367	4,066,265	Pasquotank	1,999,828	42,021,222
Carteret	3,528,903	74,268,499	Pender	1,526,043	31,896,059
Caswell	258,779	5,335,905	Perquimans	230,629	4,762,539
Catawba	9,056,537	190,241,090	Person	1,150,928	24,150,681
Chatham	2,274,599	47,616,463	Pitt	9,799,469	206,000,270
Cherokee	1,152,705	24,204,814	Polk	492,884	10,248,225
Chowan	435,815	9,139,447	Randolph	4,420,313	92,490,707
Clay	270,822	5,709,244	Richmond	1,362,821	28,675,619
Cleveland	3,126,457	65,673,017	Robeson	4,163,318	87,411,302
Columbus	1,575,159	32,928,416	Rockingham	2,598,191	54,406,758
Craven	4,000,153	84,012,043	Rowan	4,758,482	99,804,754
Cumberland	16,067,187	337,668,422	Rutherford	2,111,289	44,257,799
Currituck	928,838	19,562,072	Sampson	1,886,635	39,575,150
Dare	3,904,190	81,971,278	Scotland	1,149,267	24,079,197
Davidson	4,705,152	98,387,010	Stanly	2,154,033	45,181,701
Davie	1,241,622	26,035,125	Stokes	879,435	18,425,789
Duplin	1,639,629	34,436,125	Surry	3,490,463	73,212,801
Durham	27,187,726	570,579,767	Swain	560,567	11,765,612
Edgecombe	1,372,830	28,750,632	Transylvania	1,155,148	24,250,281
Forsyth	21,417,071	449,075,682	Tyrrell	86,927	1,813,113
Franklin	1,500,926	32,124,456	Union	8,131,846	169,765,636
Gaston	8,279,449	173,532,013	Vance	1,653,814	34,722,929
Gates	142,781	2,943,682	Wake	61,685,533	1,294,402,822
Graham	270,510	5,676,614	Warren	267,082	5,602,339
Granville	1,352,324	28,740,129	Washington	286,315	6,004,548
Greene	231,771	4,849,702	Watauga	3,388,489	71,037,124
Guilford	29,191,805	609,747,941	Wayne	4,711,898	99,094,245
Halifax	1,882,497	39,499,427	Wilkes	2,303,679	48,292,420
Harnett	3,345,462	70,260,095	Wilson	4,641,760	97,493,468
Haywood	2,710,773	56,700,047	Yadkin	835,325	17,476,052
Henderson	4,642,033	97,114,297	Yancey	443,247	9,280,554
Hertford	857,394	17,975,134	Foreign	28,739,537	609,687,106
Hoke	780,983	16,368,674	Combined General Rate	102,786,363	-
Hyde	139,414	2,913,840	Motor Vehicle Leasing (Short-Term)	6,482,627	-
Iredell	8,701,884	182,941,790			
Jackson	1,857,461	38,956,600			
Johnston	7,143,968	149,953,774			
Jones	168,943	3,551,499			
Lee	2,906,266	61,039,470			
Lenoir	2,127,099	44,442,811			
Lincoln	3,026,104	63,392,461	TOTALS	\$ 647,106,084	\$ 11,287,871,132

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during December 2016. Data reflect sales primarily in November 2016, but may include sales from 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%.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES

December 2016 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,250,481	\$ 30,304,458	Lumber & Building Material Group - 4.75%	\$ 57,664,659	\$ 1,212,355,346
001 Manufactured homes - 4.75%	423,784	8,922,871	601 Sheet metal shops; steel fabricators	2,145,413	45,056,703
002 Boats - 3%	349,273	11,642,422	602 Building hardware and machine stores	430,841	9,051,075
004 Modular homes - 4.75%	477,424	9,739,165	603 Building material dealers	40,690,827	856,167,668
Apparel Group - 4.75%	\$ 24,419,258	\$ 513,064,310	604 Cabinet shops	1,111,559	23,323,031
101 Boot and shoe stores	3,391,642	71,305,535	605 Electrical, plumbing and heating supply dealers	9,477,488	199,102,590
102 Clothing stores	19,875,077	417,654,297	606 Monument and tombstone dealers	73,000	1,518,468
103 Furriers (suppressed)			607 Others	2,354,301	49,398,457
104 Men's clothing & accessory stores	21,443	447,190	608 Storm window and door dealers	1,381,230	28,737,355
105 Women's clothing & accessory stores	36,929	774,458	Unclassified Group - 4.75%	\$ 143,661,094	\$ 3,016,436,587
106 Shoe repair shops	262,751	5,502,590	701 Beauty and barber shops and supply dealers	1,817,320	38,083,754
107 Others	831,416	17,380,240	702 Bookstores, school supply stores	3,169,330	66,759,078
Automotive Group - 4.75%	\$ 34,037,211	\$ 712,783,878	703 Newsstands	564,539	11,804,705
201 Motor vehicle dealers	8,554,209	179,496,491	704 Coal, wood, fuel oil, and bottled gas dealers	1,808,298	38,029,159
202 Service stations	3,067,653	64,199,050	705 Feed stores, millers, hatcheries	488,203	10,230,312
203 Garages	4,874,822	101,247,907	706 Florists and nurseries	1,712,680	35,443,953
204 Motorcycle and bicycle dealers	977,097	20,454,690	707 Airplane dealers	632,712	13,312,639
205 Automotive supply stores	8,968,804	188,048,635	708 Hotels, motels, cottage rentals, etc.	14,786,572	310,950,531
206 Others	1,239,470	25,891,597	709 Office machine and supply dealers	10,276,216	216,073,778
207 Oil and petroleum products dealers	2,205,763	46,413,866	710 Funeral homes	789,960	16,456,699
208 Tire dealers, recappers and repairers	3,899,045	81,799,002	711 Others	86,520,532	1,817,381,369
209 Manufactured home (mobile home) dealers	250,347	5,232,640	712 Photographers, artists, photofinishers	2,901,952	60,735,429
Food Group - 4.75%	\$ 103,388,097	\$ 2,162,684,618	713 Printers, publishers, blueprinters, engravers, etc.	3,236,416	67,344,168
301 Bakeries	1,614,124	33,726,698	714 Laundries, dry cleaners, etc.	1,262,311	26,349,725
302 Candy and confectionery stores	471,522	9,829,625	715 Hospitals, physicians, veterinarians, etc.	5,158,916	108,303,562
303 Dairies and dairy bars	391,660	8,146,734	716 Boat and marine supply dealers	1,024,258	21,461,267
304 Grocery stores, meat markets, etc.	30,288,975	631,788,832	717 Pet, hobby and craft shops	4,470,638	93,903,201
305 Vending machine operators; drink stands	2,018,740	42,398,423	718 Chemical, janitorial supplies and paper products dealers	2,328,332	48,948,825
306 Restaurants, cafeterias, grills, snack bars, etc.	64,873,594	1,359,140,811	719 Machine shops; locksmiths, etc.	711,910	14,864,434
307 Others	842,983	17,504,919			
308 Taverns, nightclubs, etc.	2,886,499	60,148,576			
Furniture Group - 4.75%	\$ 18,736,110	\$ 392,915,698	Total Retail Sales and Use Group	\$ 537,837,094	\$ 11,287,871,132
401 Furniture stores	8,223,046	172,863,969	Combined General Rate - 7%	\$ 102,786,363	\$ -
402 Household appliance dealers and repair services	4,075,564	85,477,891	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	287,885	6,035,424	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,482,627	\$ -
404 Industrial, office and store furniture and fixture dealers	1,042,610	21,912,630			
405 Others	516,336	10,810,034	Grand Total - All Groups	\$ 647,106,084	\$ 11,287,871,132
406 Awning and blinds dealers	126,185	2,654,556			
407 Antique dealers; interior decorators	2,049,376	42,530,221			
408 Upholstery shops; floor covering dealers	2,415,109	50,630,973			
General Merchandise Group - 4.75%	\$ 154,680,184	\$ 3,247,326,236			
501 Department stores	23,839,362	501,812,552			
502 Drugstores; drug and medical supply houses	7,218,199	151,815,308			
503 Dry goods stores; fabric and yarn shops	565,560	11,855,745			
504 Farm implement and supply stores	2,867,827	60,268,952			
505 Discount stores; general stores	40,664,362	855,709,277			
506 Hardware stores	2,757,295	57,879,878			
507 Jewelry stores; watch and clock repair shops	2,386,880	50,012,384			
508 Leather and leather goods stores	243,180	5,119,397			
509 Industrial machinery and supply dealers	8,654,821	181,702,781			
510 Secondhand goods stores; flea markets	2,007,669	42,255,873			
511 Sporting goods stores; toy shops	4,862,995	102,000,718			
512 Variety stores; 5 & 10 specialty stores	5,531,208	116,218,779			
513 Others	44,649,700	933,620,582			
514 Paint, wallpaper, and glass stores	1,945,949	40,871,994			
515 Pawn shops; army surplus stores, etc.	670,247	13,909,682			
516 Road building equipment and supply dealers	4,063,443	85,636,903			
517 Gift and novelty shops; coin dealers	1,751,489	36,635,433			

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during December 2016. Data reflect sales primarily in November 2016, but may include sales from 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.