

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 2018 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 10,641,774	\$ 223,557,436	Macon	\$ 2,152,599	\$ 45,185,429
Alexander	836,831	17,489,769	Madison	450,440	9,436,102
Alleghany	310,448	6,498,547	Martin	895,912	18,798,294
Anson	634,646	13,332,225	McDowell	1,478,314	30,972,379
Ashe	1,117,479	23,469,471	Mecklenburg	93,445,565	1,963,310,886
Avery	1,065,920	22,123,667	Mitchell	627,251	13,172,266
Beaufort	2,040,423	42,777,131	Montgomery	878,992	18,426,668
Bertie	330,657	6,954,020	Moore	5,363,535	112,663,716
Bladen	875,237	18,350,738	Nash	4,657,177	97,686,404
Brunswick	6,651,887	139,955,205	New Hanover	21,004,487	440,632,480
Buncombe	23,840,649	500,403,524	Northampton	420,391	8,822,616
Burke	2,903,944	61,004,346	Onslow	9,974,686	209,559,140
Cabarrus	14,797,784	311,028,329	Orange	7,460,431	156,713,882
Caldwell	2,574,935	54,081,070	Pamlico	399,086	8,303,959
Camden	213,031	4,486,261	Pasquotank	2,096,762	44,026,924
Carteret	5,031,918	105,632,041	Pender	2,060,463	43,278,665
Caswell	294,114	6,153,775	Perquimans	256,250	5,365,667
Catawba	9,967,857	209,479,210	Person	1,438,962	30,292,414
Chatham	2,790,236	58,535,915	Pitt	10,182,233	213,796,359
Cherokee	1,343,252	28,214,354	Polk	576,400	12,066,770
Chowan	536,832	11,271,590	Randolph	4,936,551	103,484,550
Clay	321,926	6,770,400	Richmond	1,555,387	32,638,485
Cleveland	4,078,110	85,605,005	Robeson	4,782,694	100,493,422
Columbus	1,881,876	39,265,729	Rockingham	3,036,493	63,832,379
Craven	5,305,471	111,433,386	Rowan	5,745,209	120,431,261
Cumberland	17,710,266	372,146,084	Rutherford	2,612,221	54,801,959
Currituck	1,087,210	22,872,258	Sampson	2,084,930	43,662,340
Dare	3,719,123	78,130,224	Scotland	1,377,289	28,973,546
Davidson	5,701,357	119,593,158	Stanly	2,543,569	53,470,660
Davie	1,537,943	32,225,326	Stokes	1,090,645	22,829,096
Duplin	1,905,668	40,018,390	Surry	3,928,250	82,464,100
Durham	30,951,470	650,201,098	Swain	562,372	11,779,171
Edgecombe	1,548,579	32,474,458	Transylvania	1,398,977	29,397,733
Forsyth	23,220,626	487,325,044	Tyrrell	82,098	1,725,828
Franklin	1,785,232	37,504,875	Union	8,641,150	181,552,761
Gaston	9,443,366	198,241,898	Vance	1,726,660	36,341,909
Gates	152,072	3,197,450	Wake	81,302,367	1,708,528,989
Graham	255,739	5,312,650	Warren	321,731	6,754,219
Granville	1,540,762	32,355,318	Washington	341,591	7,178,160
Greene	295,271	6,187,328	Watauga	3,639,969	76,372,416
Guilford	31,673,609	665,877,325	Wayne	5,182,329	108,811,690
Halifax	2,688,601	56,438,979	Wilkes	2,786,054	58,453,493
Harnett	3,869,286	81,256,068	Wilson	4,176,954	87,575,365
Haywood	3,115,780	65,517,695	Yadkin	917,872	19,229,065
Henderson	4,637,574	97,003,436	Yancey	571,828	11,993,499
Hertford	842,108	17,687,309	Foreign	30,273,400	637,597,074
Hoke	897,497	18,842,651	Combined General Rate	108,167,113	–
Hyde	148,174	3,071,988	Motor Vehicle Leasing (Short-Term)	7,676,761	–
Iredell	9,933,889	208,639,228			
Jackson	2,253,304	47,284,624			
Johnston	8,712,216	183,205,713			
Jones	243,224	5,104,671			
Lee	3,462,606	73,183,959			
Lenoir	2,457,719	51,704,714			
Lincoln	3,794,934	79,757,906	TOTALS	\$ 737,254,839	\$ 13,053,119,160

* 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 2018. Data reflect sales primarily in November 2018, 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 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,349,435	\$ 34,298,782	Lumber & Building Material Group - 4.75%	\$ 67,345,681	\$ 1,415,746,085
001 Manufactured homes - 4.75%	525,307	11,059,005	601 Sheet metal shops; steel fabricators	2,387,842	50,114,040
002 Boats - 3%	480,141	16,004,381	602 Building hardware and machine stores	630,973	13,259,782
004 Modular homes - 4.75%	343,986	7,235,396	603 Building material dealers	46,351,713	975,008,990
Apparel Group - 4.75%	\$ 29,293,018	\$ 615,243,390	604 Cabinet shops	1,257,130	26,216,433
101 Boot and shoe stores	3,897,250	81,924,320	605 Electrical, plumbing and heating supply dealers	12,533,405	263,247,175
102 Clothing stores	24,166,664	507,596,927	606 Monument and tombstone dealers	77,301	1,627,376
103 Furriers (suppressed)			607 Others	2,645,496	55,544,715
104 Men's clothing & accessory stores	18,169	378,786	608 Storm window and door dealers	1,461,820	30,727,573
105 Women's clothing & accessory stores	25,209	522,307	Unclassified Group - 4.75%	\$ 174,384,659	\$ 3,661,426,037
106 Shoe repair shops	376,007	7,904,789	701 Beauty and barber shops and supply dealers	1,990,965	41,775,327
107 Others	809,719	16,916,262	702 Bookstores, school supply stores	3,366,477	70,647,527
Automotive Group - 4.75%	\$ 36,848,062	\$ 771,663,399	703 Newsstands	724,569	15,086,405
201 Motor vehicle dealers	8,298,772	174,306,018	704 Coal, wood, fuel oil, and bottled gas dealers	2,941,310	61,903,073
202 Service stations	3,539,323	74,316,520	705 Feed stores, millers, hatcheries	565,793	11,901,050
203 Garages	5,956,585	123,576,183	706 Florists and nurseries	1,860,583	38,690,811
204 Motorcycle and bicycle dealers	1,077,061	22,622,118	707 Airplane dealers	524,829	10,995,825
205 Automotive supply stores	9,379,770	196,711,022	708 Hotels, motels, cottage rentals, etc.	17,972,122	377,730,805
206 Others	1,356,735	28,193,229	709 Office machine and supply dealers	12,078,303	254,130,183
207 Oil and petroleum products dealers	2,736,700	57,555,768	710 Funeral homes	788,266	16,364,583
208 Tire dealers, recappers and repairers	4,274,654	89,572,860	711 Others	106,899,259	2,244,851,903
209 Manufactured home (mobile home) dealers	228,462	4,809,681	712 Photographers, artists, photofinishers	4,019,867	84,289,100
Food Group - 4.75%	\$ 112,445,653	\$ 2,356,759,683	713 Printers, publishers, blueprinters, engravers, etc.	3,726,054	78,141,806
301 Bakeries	1,763,578	36,780,373	714 Laundries, dry cleaners, etc.	1,293,551	27,164,907
302 Candy and confectionery stores	433,201	9,061,560	715 Hospitals, physicians, veterinarians, etc.	5,727,632	120,382,674
303 Dairies and dairy bars	453,074	9,445,107	716 Boat and marine supply dealers	897,608	18,635,392
304 Grocery stores, meat markets, etc.	30,040,053	631,068,257	717 Pet, hobby and craft shops	5,336,112	111,766,456
305 Vending machine operators; drink stands	2,041,714	42,882,412	718 Chemical, janitorial supplies and paper products dealers	2,741,434	57,657,180
306 Restaurants, cafeterias, grills, snack bars, etc.	73,176,889	1,532,934,720	719 Machine shops; locksmiths, etc.	929,924	19,311,029
307 Others	1,006,159	21,050,044			
308 Taverns, nightclubs, etc.	3,530,985	73,537,209			
Furniture Group - 4.75%	\$ 21,075,026	\$ 441,917,987	Total Retail Sales and Use Group	\$ 621,410,966	\$ 13,053,119,160
401 Furniture stores	8,972,730	188,344,576	Combined General Rate - 7%	\$ 108,167,113	\$ -
402 Household appliance dealers and repair services	4,556,411	95,779,635	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	346,894	7,093,522	Motor Vehicle Leasing (Short-Term) - 8%	\$ 7,676,761	\$ -
404 Industrial, office and store furniture and fixture dealers	1,372,997	28,804,018			
405 Others	821,182	17,230,015	Grand Total - All Groups	\$ 737,254,839	\$ 13,053,119,160
406 Awning and blinds dealers	156,645	3,290,322			
407 Antique dealers; interior decorators	1,985,674	41,606,485			
408 Upholstery shops; floor covering dealers	2,862,494	59,769,414			
General Merchandise Group - 4.75%	\$ 178,669,432	\$ 3,756,063,797			
501 Department stores	26,546,724	558,697,148			
502 Drugstores; drug and medical supply houses	8,871,766	185,950,302			
503 Dry goods stores; fabric and yarn shops	583,890	12,273,029			
504 Farm implement and supply stores	3,677,127	77,317,696			
505 Discount stores; general stores	43,539,415	916,422,598			
506 Hardware stores	3,383,418	71,108,072			
507 Jewelry stores; watch and clock repair shops	2,680,223	56,195,776			
508 Leather and leather goods stores	350,913	7,387,063			
509 Industrial machinery and supply dealers	9,555,236	200,810,407			
510 Secondhand goods stores; flea markets	2,359,996	49,568,750			
511 Sporting goods stores; toy shops	4,630,144	97,041,225			
512 Variety stores; 5 & 10 specialty stores	5,976,366	125,741,464			
513 Others	56,397,104	1,184,815,552			
514 Paint, wallpaper, and glass stores	2,101,363	44,213,222			
515 Pawn shops; army surplus stores, etc.	611,917	12,846,703			
516 Road building equipment and supply dealers	5,324,935	112,090,280			
517 Gift and novelty shops; coin dealers	2,078,897	43,584,511			

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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.