

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

December 2019 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 10,944,463	\$ 229,813,165	Macon	\$ 2,298,990	\$ 48,051,324
Alexander	933,091	19,573,356	Madison	502,730	10,507,000
Alleghany	359,699	7,503,971	Martin	863,368	18,130,051
Anson	604,831	12,702,751	McDowell	1,643,232	34,476,948
Ashe	1,286,587	27,042,430	Mecklenburg	96,054,441	2,016,772,646
Avery	1,175,209	24,505,401	Mitchell	587,226	12,302,071
Beaufort	1,959,432	41,029,849	Montgomery	846,112	17,670,005
Bertie	374,772	7,822,717	Moore	6,076,008	127,566,347
Bladen	804,809	16,952,024	Nash	4,482,613	94,065,243
Brunswick	6,718,447	140,925,958	New Hanover	19,944,469	418,807,210
Buncombe	24,041,364	503,710,345	Northampton	401,692	8,433,284
Burke	3,135,706	65,763,749	Onslow	9,221,846	193,795,200
Cabarrus	15,089,603	316,878,331	Orange	7,953,442	166,836,979
Caldwell	2,690,987	56,517,324	Pamlico	396,182	8,333,018
Camden	231,457	4,859,333	Pasquotank	2,119,267	44,553,887
Carteret	4,444,672	93,282,112	Pender	2,041,145	42,673,807
Caswell	309,641	6,492,848	Perquimans	328,869	6,914,141
Catawba	10,390,410	218,445,897	Person	1,349,602	28,341,367
Chatham	2,911,491	61,131,571	Pitt	10,699,307	224,604,263
Cherokee	1,400,763	29,406,416	Polk	609,366	12,807,884
Chowan	548,635	11,474,492	Randolph	4,987,671	104,602,738
Clay	360,749	7,556,339	Richmond	1,562,602	32,815,741
Cleveland	3,905,321	81,868,909	Robeson	4,270,595	89,665,330
Columbus	1,560,925	32,633,808	Rockingham	3,120,896	65,460,856
Craven	5,016,481	105,410,411	Rowan	5,846,167	122,693,288
Cumberland	17,327,520	363,956,042	Rutherford	2,598,042	54,348,731
Currituck	1,162,204	24,337,112	Sampson	1,980,532	41,517,162
Dare	3,874,539	81,362,618	Scotland	1,247,047	25,991,876
Davidson	5,873,484	123,328,441	Stanly	2,792,923	58,547,120
Davie	1,615,433	33,862,687	Stokes	1,119,227	23,508,909
Duplin	1,699,908	35,699,645	Surry	3,867,331	81,211,523
Durham	32,522,117	682,904,500	Swain	710,735	14,884,990
Edgecombe	2,803,308	58,915,784	Transylvania	1,500,320	31,479,095
Forsyth	23,465,491	492,372,584	Tyrrell	92,196	1,940,054
Franklin	1,906,120	40,023,642	Union	9,043,948	189,787,631
Gaston	10,638,046	223,345,279	Vance	1,608,455	33,823,341
Gates	148,341	3,119,440	Wake	83,896,579	1,761,013,166
Graham	321,500	6,754,000	Warren	349,269	7,330,707
Granville	1,538,737	32,265,924	Washington	309,417	6,506,808
Greene	384,654	8,082,029	Watauga	4,119,772	86,357,006
Guilford	32,247,133	677,301,809	Wayne	5,415,714	113,589,152
Halifax	1,993,837	41,773,877	Wilkes	2,879,212	60,037,538
Harnett	3,972,695	83,477,248	Wilson	4,586,615	96,284,232
Haywood	3,357,707	70,321,641	Yadkin	922,411	19,351,955
Henderson	5,476,313	114,778,725	Yancey	544,455	11,386,244
Hertford	920,715	19,339,784	Foreign	34,068,161	717,519,395
Hoke	897,965	18,672,415	Combined General Rate	104,254,982	—
Hyde	154,338	3,245,076	Motor Vehicle Lease (Short-Term) and Subscription	7,547,987	—
Iredell	11,051,072	231,989,355			
Jackson	2,472,274	51,805,342			
Johnston	8,450,909	177,513,599			
Jones	177,552	3,648,123			
Lee	3,257,124	68,699,640			
Lenoir	2,425,130	50,878,163			
Lincoln	3,984,006	83,673,109	TOTALS	\$ 750,982,885	\$ 13,418,048,402

* 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 December 2019. Data reflect sales (including purchases for use) primarily in November 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

December 2019 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	\$ 1,479,963	\$ 36,372,404	Lumber & Building Material Group - 4.75%	\$ 69,173,857	\$ 1,453,377,474
001 Manufactured homes - 4.75%	686,342	14,449,226	601 Sheet metal shops; steel fabricators	2,655,530	55,694,173
002 Boats - 3%	424,720	14,157,329	602 Building hardware and machine stores	695,232	14,595,708
004 Modular homes - 4.75%	368,901	7,765,850	603 Building material dealers	47,630,543	1,001,643,957
			604 Cabinet shops	1,333,081	27,874,690
Apparel Group - 4.75%	\$ 28,704,073	\$ 602,822,794	605 Electrical, plumbing and heating supply dealers	12,506,591	262,633,741
101 Boot and shoe stores	4,097,353	86,222,215	606 Monument and tombstone dealers	77,794	1,548,074
102 Clothing stores	23,423,258	491,788,991	607 Others	2,605,239	54,672,740
103 Furriers (suppressed)			608 Storm window and door dealers	1,669,846	34,714,390
104 Men's clothing & accessory stores	17,811	374,970			
105 Women's clothing & accessory stores	22,816	471,454	Unclassified Group - 4.75%	\$ 175,331,493	\$ 3,677,647,947
106 Shoe repair shops	356,175	7,486,006	701 Beauty and barber shops and supply dealers	2,025,738	42,394,491
107 Others	786,659	16,479,158	702 Bookstores, school supply stores	3,420,898	71,914,320
Automotive Group - 4.75%	\$ 37,006,949	\$ 774,873,908	703 Newsstands	767,672	15,999,589
201 Motor vehicle dealers	8,222,204	172,856,287	704 Coal, wood, fuel oil, and bottled gas dealers	2,302,296	48,413,135
202 Service stations	3,344,544	70,143,520	705 Feed stores, millers, hatcheries	550,212	11,554,991
203 Garages	6,323,944	130,738,253	706 Florists and nurseries	1,947,058	40,538,029
204 Motorcycle and bicycle dealers	1,065,631	22,301,348	707 Airplane dealers	461,978	9,685,952
205 Automotive supply stores	9,732,499	204,248,004	708 Hotels, motels, cottage rentals, etc.	18,254,170	383,412,118
206 Others	1,419,821	29,513,338	709 Office machine and supply dealers	11,822,530	248,680,718
207 Oil and petroleum products dealers	2,491,893	52,453,764	710 Funeral homes	739,646	15,351,579
208 Tire dealers, recappers and repairers	4,187,500	88,014,180	711 Others	108,582,890	2,277,258,575
209 Manufactured home (mobile home) dealers	218,915	4,605,214	712 Photographers, artists, photofinishers	3,836,331	80,272,118
Food Group - 4.75%	\$ 122,292,369	\$ 2,562,238,903	713 Printers, publishers, blueprinters, engravers, etc.	3,622,897	75,914,115
301 Bakeries	1,919,803	40,178,361	714 Laundries, dry cleaners, etc.	1,269,265	26,607,442
302 Candy and confectionery stores	455,149	9,395,797	715 Hospitals, physicians, veterinarians, etc.	5,594,219	117,490,499
303 Dairies and dairy bars	499,468	10,241,689	716 Boat and marine supply dealers	869,118	18,239,255
304 Grocery stores, meat markets, etc.	33,355,361	701,301,451	717 Pet, hobby and craft shops	5,459,463	114,640,878
305 Vending machine operators; drink stands	2,287,731	48,027,893	718 Chemical, janitorial supplies and paper products dealers	2,731,701	57,372,640
306 Restaurants, cafeterias, grills, snack bars, etc.	78,926,868	1,651,993,822	719 Machine shops; locksmiths, etc.	1,073,408	21,907,502
307 Others	1,126,903	23,401,044			
308 Taverns, nightclubs, etc.	3,721,086	77,698,846			
Furniture Group - 4.75%	\$ 21,440,348	\$ 449,778,503	Total Retail Sales and Use Group	\$ 639,179,916	\$ 13,418,048,402
401 Furniture stores	8,877,820	186,374,421	Combined General Rate - 7%	\$ 104,254,982	\$ -
402 Household appliance dealers and repair services	4,331,534	91,036,455	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	324,067	6,768,546	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 7,547,987	\$ -
404 Industrial, office and store furniture and fixture dealers	1,554,859	32,629,908			
405 Others	917,055	19,179,194	Grand Total - All Groups	\$ 750,982,885	\$ 13,418,048,402
406 Awning and blinds dealers	189,825	3,991,090			
407 Antique dealers; interior decorators	2,141,943	44,723,495			
408 Upholstery shops; floor covering dealers	3,103,245	65,075,394			
General Merchandise Group - 4.75%	\$ 183,750,863	\$ 3,860,936,469			
501 Department stores	27,352,490	575,717,923			
502 Drugstores; drug and medical supply houses	8,557,484	179,999,279			
503 Dry goods stores; fabric and yarn shops	645,077	13,504,785			
504 Farm implement and supply stores	3,424,401	72,045,963			
505 Discount stores; general stores	43,330,641	911,729,069			
506 Hardware stores	3,507,790	73,753,719			
507 Jewelry stores; watch and clock repair shops	3,018,468	63,345,635			
508 Leather and leather goods stores	329,879	6,917,706			
509 Industrial machinery and supply dealers	8,270,480	173,973,182			
510 Secondhand goods stores; flea markets	2,317,342	48,651,264			
511 Sporting goods stores; toy shops	5,046,569	106,066,314			
512 Variety stores; 5 & 10 specialty stores	5,822,646	122,485,960			
513 Others	62,412,904	1,310,819,838			
514 Paint, wallpaper, and glass stores	2,145,844	45,120,844			
515 Pawn shops; army surplus stores, etc.	649,356	13,583,836			
516 Road building equipment and supply dealers	4,714,663	97,169,343			
517 Gift and novelty shops; coin dealers	2,204,829	46,051,808			

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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.