

**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>February 2020 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 9,057,132	\$ 189,839,141	Macon	\$ 1,832,662	\$ 38,407,412
Alexander	804,317	16,877,652	Madison	453,124	9,450,883
Alleghany	327,271	6,836,074	Martin	746,790	15,682,199
Anson	587,222	12,303,695	McDowell	1,471,903	30,896,436
Ashe	1,074,872	22,428,143	Mecklenburg	92,117,267	1,933,429,775
Avery	1,481,724	30,467,676	Mitchell	598,352	12,524,365
Beaufort	1,953,505	41,495,245	Montgomery	813,344	17,046,004
Bertie	357,489	7,471,367	Moore	5,350,274	112,092,514
Bladen	880,297	18,276,107	Nash	4,158,786	87,166,283
Brunswick	6,520,443	136,826,921	New Hanover	18,534,443	388,719,381
Buncombe	20,359,405	426,053,128	Northampton	369,944	7,732,839
Burke	2,751,400	57,979,184	Onslow	8,388,651	175,968,074
Cabarrus	13,533,176	284,358,074	Orange	7,587,630	158,923,721
Caldwell	2,287,303	48,046,413	Pamlico	352,656	7,403,886
Camden	224,671	4,696,732	Pasquotank	1,938,785	40,669,174
Carteret	4,133,573	86,890,647	Pender	1,835,889	38,330,455
Caswell	268,185	5,629,041	Perquimans	284,726	5,975,293
Catawba	8,993,061	188,703,931	Person	1,222,455	25,634,380
Chatham	2,575,785	54,020,219	Pitt	9,763,391	204,579,108
Cherokee	1,192,849	24,909,481	Polk	571,556	11,988,884
Chowan	524,903	10,958,219	Randolph	4,660,790	97,639,598
Clay	329,196	6,910,349	Richmond	1,513,842	31,786,673
Cleveland	3,575,540	75,064,955	Robeson	3,972,428	83,264,686
Columbus	1,558,497	32,702,830	Rockingham	2,739,024	57,357,947
Craven	4,684,299	98,306,132	Rowan	5,664,617	119,042,586
Cumberland	15,464,729	324,712,402	Rutherford	2,332,400	48,751,784
Currituck	1,189,407	24,918,673	Sampson	1,864,284	39,081,982
Dare	3,323,370	69,409,569	Scotland	1,159,918	24,401,881
Davidson	5,765,032	121,049,291	Stanly	2,566,440	53,930,066
Davie	1,426,102	29,930,737	Stokes	1,068,623	22,437,801
Duplin	1,636,457	34,315,582	Surry	3,487,575	73,140,000
Durham	30,573,519	642,130,416	Swain	481,393	10,063,369
Edgecombe	2,396,950	50,229,750	Transylvania	1,274,893	26,641,403
Forsyth	21,561,822	452,277,902	Tyrrell	80,503	1,684,928
Franklin	1,910,100	39,953,056	Union	8,327,979	174,583,437
Gaston	9,564,774	200,805,726	Vance	1,564,119	32,840,417
Gates	163,002	3,424,376	Wake	77,149,007	1,619,440,639
Graham	240,611	4,860,501	Warren	329,455	6,941,787
Granville	1,461,779	30,571,518	Washington	292,213	6,144,573
Greene	322,503	6,744,953	Watauga	3,581,766	75,039,865
Guilford	28,638,758	601,311,185	Wayne	4,868,410	101,885,934
Halifax	1,861,934	39,123,381	Wilkes	2,480,193	51,918,347
Harnett	4,004,368	83,764,674	Wilson	4,290,614	89,964,242
Haywood	2,949,420	61,877,664	Yadkin	884,633	18,581,222
Henderson	4,937,823	103,485,315	Yancey	511,263	10,623,202
Hertford	943,280	19,804,338	Foreign	30,551,789	643,784,418
Hoke	888,809	18,545,455	Combined General Rate	117,463,764	–
Hyde	140,491	2,922,934	Motor Vehicle Lease (Short-Term) and Subscription	3,892,906	–
Iredell	9,975,298	209,738,901			
Jackson	2,113,117	44,265,956			
Johnston	7,435,333	155,974,183			
Jones	197,178	4,135,093			
Lee	3,077,666	65,110,227			
Lenoir	2,264,208	47,361,552			
Lincoln	3,542,994	74,410,678	<b>TOTALS</b>	<b>\$ 707,454,416</b>	<b>\$ 12,298,811,194</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 February 2020. Data reflect sales (including purchases for use) primarily in January 2020, 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**

<b>February 2020 Report</b>					
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>\$ 1,500,558</b>	<b>\$ 39,318,154</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 65,712,322</b>	<b>\$ 1,381,321,297</b>
001 Manufactured homes - 4.75%	555,556	11,695,834	601 Sheet metal shops; steel fabricators	2,654,128	56,006,718
002 Boats - 3%	629,247	20,974,895	602 Building hardware and machine stores	679,362	14,295,138
004 Modular homes - 4.75%	315,756	6,647,425	603 Building material dealers	44,285,070	931,523,176
<b>Apparel Group - 4.75%</b>	<b>\$ 18,119,018</b>	<b>\$ 379,845,381</b>	604 Cabinet shops	1,190,632	24,947,076
101 Boot and shoe stores	3,104,890	65,160,244	605 Electrical, plumbing and heating supply dealers	12,476,309	261,615,873
102 Clothing stores	13,997,473	293,392,119	606 Monument and tombstone dealers	79,933	1,639,860
103 Furriers (suppressed)			607 Others	2,554,644	53,678,784
104 Men's clothing & accessory stores	14,153	296,781	608 Storm window and door dealers	1,792,243	37,614,672
105 Women's clothing & accessory stores	16,155	337,650	<b>Unclassified Group - 4.75%</b>	<b>\$ 172,676,427</b>	<b>\$ 3,619,621,259</b>
106 Shoe repair shops	266,375	5,602,786	701 Beauty and barber shops and supply dealers	2,040,972	42,510,955
107 Others	719,972	15,055,801	702 Bookstores, school supply stores	4,625,152	97,155,312
<b>Automotive Group - 4.75%</b>	<b>\$ 40,628,843</b>	<b>\$ 849,775,903</b>	703 Newsstands	788,607	16,210,753
201 Motor vehicle dealers	8,901,178	187,221,927	704 Coal, wood, fuel oil, and bottled gas dealers	2,707,356	56,953,005
202 Service stations	3,395,902	71,164,504	705 Feed stores, millers, hatcheries	731,795	15,368,594
203 Garages	6,862,697	142,558,361	706 Florists and nurseries	1,561,348	32,158,136
204 Motorcycle and bicycle dealers	1,058,451	22,147,471	707 Airplane dealers	403,109	8,336,120
205 Automotive supply stores	10,996,541	230,310,180	708 Hotels, motels, cottage rentals, etc.	15,251,203	320,452,957
206 Others	1,718,259	35,120,358	709 Office machine and supply dealers	14,115,269	296,911,011
207 Oil and petroleum products dealers	3,023,407	63,629,940	710 Funeral homes	844,254	17,511,874
208 Tire dealers, recappers and repairers	4,414,805	92,371,861	711 Others	107,682,944	2,257,792,156
209 Manufactured home (mobile home) dealers	257,604	5,251,301	712 Photographers, artists, photofinishers	2,190,938	45,739,989
<b>Food Group - 4.75%</b>	<b>\$ 113,475,043</b>	<b>\$ 2,375,205,683</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,901,337	81,705,293
301 Bakeries	1,610,276	33,607,403	714 Laundries, dry cleaners, etc.	1,216,431	25,402,446
302 Candy and confectionery stores	435,173	8,949,628	715 Hospitals, physicians, veterinarians, etc.	5,700,829	118,868,282
303 Dairies and dairy bars	517,534	10,760,611	716 Boat and marine supply dealers	655,883	13,672,070
304 Grocery stores, meat markets, etc.	29,730,582	623,584,285	717 Pet, hobby and craft shops	4,074,197	85,213,944
305 Vending machine operators; drink stands	2,030,917	41,876,188	718 Chemical, janitorial supplies and paper products dealers	3,206,103	67,335,349
306 Restaurants, cafeterias, grills, snack bars, etc.	74,719,542	1,564,267,671	719 Machine shops; locksmiths, etc.	978,700	20,323,012
307 Others	1,094,023	22,711,818			
308 Taverns, nightclubs, etc.	3,336,996	69,448,078			
<b>Furniture Group - 4.75%</b>	<b>\$ 20,678,275</b>	<b>\$ 433,483,255</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 586,097,747</b>	<b>\$ 12,298,811,194</b>
401 Furniture stores	8,398,060	176,339,091	<b>Combined General Rate - 7%</b>	<b>\$ 117,463,764</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	5,032,492	105,783,154	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	334,017	6,989,767	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 3,892,906</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,375,469	28,925,237			
405 Others	804,067	16,686,634	<b>Grand Total - All Groups</b>	<b>\$ 707,454,416</b>	<b>\$ 12,298,811,194</b>
406 Awning and blinds dealers	189,273	3,921,454			
407 Antique dealers; interior decorators	1,761,167	36,462,724			
408 Upholstery shops; floor covering dealers	2,783,730	58,375,193			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 153,307,261</b>	<b>\$ 3,220,240,262</b>			
501 Department stores	15,864,157	333,846,375			
502 Drugstores; drug and medical supply houses	9,434,961	198,376,448			
503 Dry goods stores; fabric and yarn shops	555,108	11,524,433			
504 Farm implement and supply stores	3,020,947	63,444,558			
505 Discount stores; general stores	32,373,892	681,129,760			
506 Hardware stores	3,467,814	72,840,613			
507 Jewelry stores; watch and clock repair shops	1,722,609	36,046,985			
508 Leather and leather goods stores	275,275	5,792,702			
509 Industrial machinery and supply dealers	7,969,800	167,457,414			
510 Secondhand goods stores; flea markets	1,499,109	31,425,702			
511 Sporting goods stores; toy shops	4,144,057	87,025,365			
512 Variety stores; 5 & 10 specialty stores	4,443,821	93,450,070			
513 Others	59,981,079	1,258,329,809			
514 Paint, wallpaper, and glass stores	2,194,530	46,194,079			
515 Pawn shops; army surplus stores, etc.	618,459	12,958,949			
516 Road building equipment and supply dealers	4,098,875	86,179,265			
517 Gift and novelty shops; coin dealers	1,642,768	34,217,737			

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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.