

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

September 2017 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,117,303	\$ 190,831,024	Macon	\$ 2,403,934	\$ 50,518,831
Alexander	732,120	15,426,072	Madison	435,502	9,143,073
Alleghany	407,363	8,144,255	Martin	794,578	16,664,055
Anson	590,163	12,384,631	McDowell	1,351,413	28,412,137
Ashe	1,097,863	23,059,248	Mecklenburg	85,180,369	1,788,973,036
Avery	1,288,780	26,800,456	Mitchell	623,579	13,072,467
Beaufort	1,729,209	36,475,586	Montgomery	743,113	15,545,371
Bertie	331,223	6,948,258	Moore	4,807,443	100,819,240
Bladen	845,974	17,562,272	Nash	4,150,022	87,141,769
Brunswick	7,862,895	165,603,110	New Hanover	18,276,073	383,815,191
Buncombe	21,394,726	449,012,116	Northampton	324,466	6,822,224
Burke	2,680,897	56,468,171	Onslow	8,133,414	170,773,046
Cabarrus	13,163,502	276,413,240	Orange	7,404,502	154,917,636
Caldwell	2,357,000	49,465,454	Pamlico	371,740	7,807,119
Camden	215,413	4,555,208	Pasquotank	1,791,809	37,564,180
Carteret	5,401,512	114,097,143	Pender	2,189,727	46,119,658
Caswell	512,432	10,770,982	Perquimans	207,527	4,330,440
Catawba	8,931,362	187,878,708	Person	1,251,599	26,141,577
Chatham	2,334,226	49,043,003	Pitt	9,181,271	192,764,810
Cherokee	1,170,519	24,456,771	Polk	551,791	11,541,459
Chowan	467,557	9,804,521	Randolph	4,513,758	94,391,563
Clay	310,287	6,452,598	Richmond	1,477,629	31,068,945
Cleveland	3,817,896	80,170,373	Robeson	4,045,353	84,752,191
Columbus	1,562,155	32,707,017	Rockingham	2,561,163	53,763,429
Craven	4,172,514	87,585,799	Rowan	4,994,452	104,832,497
Cumberland	15,443,924	323,991,769	Rutherford	2,118,533	44,509,901
Currituck	4,116,461	86,332,156	Sampson	1,782,037	37,395,164
Dare	10,694,311	225,127,910	Scotland	1,192,679	25,019,234
Davidson	4,789,814	100,406,660	Stanly	2,288,575	48,102,872
Davie	1,159,514	24,279,434	Stokes	919,474	19,296,144
Duplin	1,586,817	32,804,553	Surry	3,455,508	72,427,545
Durham	28,173,687	592,176,679	Swain	702,035	14,720,687
Edgecombe	1,270,119	26,666,408	Transylvania	1,363,148	28,483,360
Forsyth	21,334,870	447,142,079	Tyrrell	99,117	2,068,064
Franklin	1,600,009	33,625,421	Union	8,125,443	170,500,580
Gaston	8,319,379	174,444,749	Vance	1,732,766	36,750,498
Gates	134,355	2,824,958	Wake	72,278,725	1,515,275,520
Graham	344,393	7,189,172	Warren	333,092	7,033,366
Granville	1,275,074	26,798,674	Washington	486,587	10,241,719
Greene	249,139	5,234,976	Watauga	3,809,916	79,996,419
Guilford	29,788,626	624,316,488	Wayne	4,470,131	94,017,860
Halifax	1,959,959	41,197,666	Wilkes	2,304,106	48,379,668
Harnett	3,806,483	79,918,433	Wilson	4,898,600	102,643,681
Haywood	2,962,734	62,224,571	Yadkin	814,010	17,040,642
Henderson	4,976,621	104,059,524	Yancey	530,715	11,126,557
Hertford	902,187	18,941,081	Foreign	28,819,837	606,386,592
Hoke	725,396	15,220,049	Combined General Rate	118,298,123	—
Hyde	376,189	7,864,503	Motor Vehicle Leasing (Short-Term)	8,775,646	—
Iredell	9,093,487	191,334,333			
Jackson	2,383,421	50,171,065			
Johnston	6,873,455	144,741,790			
Jones	219,097	4,591,061			
Lee	2,948,590	62,665,632			
Lenoir	2,248,808	47,005,735			
Lincoln	2,983,265	62,993,376	TOTALS	\$ 702,600,105	\$ 12,081,518,933

* 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 September 2017. Data reflect sales primarily in August 2017, 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

September 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 2,043,651	\$ 55,370,106	Lumber & Building Material Group - 4.75%	\$ 62,377,614	\$ 1,311,180,352
001 Manufactured homes - 4.75%	506,637	10,671,917	601 Sheet metal shops; steel fabricators	2,238,703	47,144,757
002 Boats - 3%	1,016,018	33,866,841	602 Building hardware and machine stores	553,885	11,547,486
004 Modular homes - 4.75%	520,996	10,831,347	603 Building material dealers	42,227,172	887,967,168
			604 Cabinet shops	1,214,676	25,361,785
Apparel Group - 4.75%	\$ 22,630,010	\$ 475,252,000	605 Electrical, plumbing and heating supply dealers	11,893,672	249,869,527
101 Boot and shoe stores	4,004,947	84,264,793	606 Monument and tombstone dealers	90,358	1,881,113
102 Clothing stores	17,448,911	366,396,134	607 Others	2,745,398	57,734,915
103 Furriers (suppressed)			608 Storm window and door dealers	1,413,750	29,673,601
104 Men's clothing & accessory stores	18,441	387,989			
105 Women's clothing & accessory stores	36,300	760,247	Unclassified Group - 4.75%	\$ 169,851,181	\$ 3,559,730,046
106 Shoe repair shops	315,045	6,621,251	701 Beauty and barber shops and supply dealers	1,930,429	40,036,898
107 Others	806,366	16,821,586	702 Bookstores, school supply stores	6,126,956	128,310,974
Automotive Group - 4.75%	\$ 36,760,287	\$ 769,141,411	703 Newsstands	709,407	14,861,387
201 Motor vehicle dealers	8,318,027	174,767,534	704 Coal, wood, fuel oil, and bottled gas dealers	1,241,140	26,060,899
202 Service stations	3,332,728	69,655,491	705 Feed stores, millers, hatcheries	560,834	11,776,635
203 Garages	5,788,118	120,144,655	706 Florists and nurseries	1,706,292	34,901,452
204 Motorcycle and bicycle dealers	1,225,924	25,668,572	707 Airplane dealers	576,118	11,134,921
205 Automotive supply stores	9,638,416	202,063,613	708 Hotels, motels, cottage rentals, etc.	26,195,152	550,854,292
206 Others	1,280,507	26,258,065	709 Office machine and supply dealers	11,319,108	237,913,821
207 Oil and petroleum products dealers	2,364,051	49,768,057	710 Funeral homes	823,004	16,785,566
208 Tire dealers, recappers and repairers	4,519,080	94,656,221	711 Others	97,784,633	2,049,736,929
209 Manufactured home (mobile home) dealers	293,437	6,159,203	712 Photographers, artists, photofinishers	1,995,462	41,486,230
Food Group - 4.75%	\$ 113,024,746	\$ 2,366,041,839	713 Printers, publishers, blueprinters, engravers, etc.	3,399,838	71,208,572
301 Bakeries	1,634,274	34,204,334	714 Laundries, dry cleaners, etc.	1,241,202	26,000,020
302 Candy and confectionery stores	440,880	9,241,258	715 Hospitals, physicians, veterinarians, etc.	5,565,845	116,740,812
303 Dairies and dairy bars	827,025	17,309,740	716 Boat and marine supply dealers	1,157,602	24,247,728
304 Grocery stores, meat markets, etc.	31,012,959	650,120,986	717 Pet, hobby and craft shops	3,567,688	74,885,866
305 Vending machine operators; drink stands	2,005,205	42,067,767	718 Chemical, janitorial supplies and paper products dealers	3,003,171	63,067,204
306 Restaurants, cafeterias, grills, snack bars, etc.	72,787,819	1,523,633,772	719 Machine shops; locksmiths, etc.	947,299	19,719,841
307 Others	988,220	20,488,873			
308 Taverns, nightclubs, etc.	3,328,364	68,975,109			
Furniture Group - 4.75%	\$ 20,553,358	\$ 430,858,966	Total Retail Sales and Use Group	\$ 575,526,336	\$ 12,081,518,933
401 Furniture stores	8,558,265	179,835,444	Combined General Rate - 7%	\$ 118,298,123	\$ -
402 Household appliance dealers and repair services	4,755,161	99,953,072	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	361,891	7,460,136	Motor Vehicle Leasing (Short-Term) - 8%	\$ 8,775,646	\$ -
404 Industrial, office and store furniture and fixture dealers	1,404,931	29,553,398			
405 Others	715,550	14,966,721			
406 Awning and blinds dealers	179,208	3,759,983			
407 Antique dealers; interior decorators	1,785,378	37,168,449			
408 Upholstery shops; floor covering dealers	2,792,973	58,161,764			
General Merchandise Group - 4.75%	\$ 148,285,490	\$ 3,113,944,213	Grand Total - All Groups	\$ 702,600,105	\$ 12,081,518,933
501 Department stores	17,859,095	375,902,429			
502 Drugstores; drug and medical supply houses	7,485,065	157,477,145			
503 Dry goods stores; fabric and yarn shops	527,141	11,080,379			
504 Farm implement and supply stores	3,398,221	71,091,717			
505 Discount stores; general stores	35,654,864	750,396,402			
506 Hardware stores	3,142,711	66,066,965			
507 Jewelry stores; watch and clock repair shops	1,812,844	37,902,036			
508 Leather and leather goods stores	210,603	4,431,445			
509 Industrial machinery and supply dealers	7,930,665	166,524,818			
510 Secondhand goods stores; flea markets	1,461,661	30,424,343			
511 Sporting goods stores; toy shops	4,501,879	94,479,924			
512 Variety stores; 5 & 10 specialty stores	4,675,417	98,351,007			
513 Others	50,075,612	1,049,284,501			
514 Paint, wallpaper, and glass stores	2,413,944	50,763,457			
515 Pawn shops; army surplus stores, etc.	520,564	10,851,136			
516 Road building equipment and supply dealers	4,680,805	98,516,436			
517 Gift and novelty shops; coin dealers	1,934,398	40,400,076			

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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.