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STATE SALES AND USE TAX STATISTICS  
FOR FISCAL YEAR 2022-2023

This report contains the following tables:

1. State Sales and Use Tax Gross Collections and Taxable Sales by Counties and by Major Business Groups
2. State Sales and Use Tax Gross Collections and Taxable Sales by Types of Businesses
3. State Sales and Use Tax Gross Collections and Taxable Sales by County Summary

As a full member state in compliance with the Streamlined Sales and Use Tax Agreement, North Carolina does not require taxpayers to report gross retail sales by business location. In this report, remittances of State sales and use taxes collected on combined taxable sales and purchases for use are categorized by a taxpayer-selected business classification and allocated to counties according to county sales and use tax liabilities. These State tax collections are reported by the month and fiscal year for which the Department processed complementary county tax collections, which are sourced according to statute to presumed destination of use, rather than point of sale.

**NOTE:** State sales and use tax statistics do not include county sales and use taxes. Data are by-product data compiled during the processing of forms and remittances submitted by taxpayers required to register for, collect, and remit sales and use taxes.

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**TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES  
BY COUNTIES AND BY MAJOR BUSINESS GROUPS FOR FISCAL YEAR 2022-2023**

(See Table 2 for types of businesses included in each major business group.)

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>ALAMANCE</b>	<b>\$ 169,831,793</b>	<b>\$ 3,568,867,246</b>	<b>AVERY</b>	<b>\$ 25,023,776</b>	<b>\$ 525,997,394</b>
3% and 4.75% Tax	123,568	3,488,437	3% and 4.75% Tax	12,491	416,362
Apparel	8,805,860	184,982,845	Apparel	328,516	6,859,041
Automotive	11,835,354	248,364,200	Automotive	951,185	20,001,280
Food	24,778,002	520,178,934	Food	4,043,879	84,769,532
Furniture	3,863,919	81,154,474	Furniture	1,109,917	23,332,728
General merchandise	41,735,572	876,855,747	General merchandise	5,277,414	110,886,974
Lumber and building material	20,750,211	436,622,091	Lumber and building material	5,306,046	111,690,021
Unclassified	57,939,307	1,217,220,519	Unclassified	7,994,328	168,041,457
<b>ALEXANDER</b>	<b>\$ 16,631,116</b>	<b>\$ 349,814,407</b>	<b>BEAUFORT</b>	<b>\$ 35,904,811</b>	<b>\$ 756,601,326</b>
Suppressed	–	–	3% and 4.75% Tax	509,491	16,983,029
Apparel	371,694	7,813,432	Apparel	671,486	14,113,233
Automotive	1,542,584	32,401,795	Automotive	2,652,984	54,386,239
Food	2,446,046	51,387,602	Food	5,572,946	116,068,584
Furniture	304,744	6,390,001	Furniture	775,099	15,969,240
General merchandise	5,988,816	125,888,745	General merchandise	10,741,024	225,809,748
Lumber and building material	1,902,981	39,927,742	Lumber and building material	5,057,413	105,073,690
Unclassified♣	4,074,251	86,005,091	Unclassified	9,924,370	208,197,563
<b>ALLEGHANY</b>	<b>\$ 7,169,035</b>	<b>\$ 150,161,128</b>	<b>BERTIE</b>	<b>\$ 6,589,458</b>	<b>\$ 138,248,000</b>
Suppressed	–	–	Suppressed	–	–
Apparel	155,493	3,262,416	Apparel	192,146	4,030,954
Automotive	657,309	13,778,672	Automotive	349,831	7,128,062
Food	1,067,190	22,154,027	Food	1,053,478	22,107,171
Furniture	206,705	4,334,394	Furniture	200,177	4,209,517
General merchandise	1,950,287	40,983,974	General merchandise	2,266,658	47,676,472
Lumber and building material	1,428,032	30,054,342	Lumber and building material	639,222	13,440,097
Unclassified♣	1,704,018	35,593,304	Unclassified♣	1,887,947	39,655,727
<b>ANSON</b>	<b>\$ 10,539,993</b>	<b>\$ 221,209,610</b>	<b>BLADEN</b>	<b>\$ 15,118,216</b>	<b>\$ 317,172,397</b>
3% and 4.75% Tax	3,767	109,204	Suppressed	–	–
Apparel	202,403	4,252,104	Apparel	404,189	8,467,683
Automotive	766,550	16,035,832	Automotive	1,576,437	32,840,512
Food	1,799,932	37,595,248	Food	2,616,611	54,693,823
Furniture	259,350	5,455,288	Furniture	258,662	5,435,743
General merchandise	3,326,998	69,899,435	General merchandise	4,791,766	100,279,590
Lumber and building material	1,070,255	22,490,188	Lumber and building material	1,362,438	28,644,465
Unclassified	3,110,739	65,372,312	Unclassified♣	4,108,113	86,810,581
<b>ASHE</b>	<b>\$ 21,311,883</b>	<b>\$ 447,045,631</b>	<b>BRUNSWICK</b>	<b>\$ 162,473,142</b>	<b>\$ 3,419,807,026</b>
3% and 4.75% Tax	4,820	136,445	3% and 4.75% Tax	1,231,386	31,906,796
Apparel	526,321	11,045,494	Apparel	3,990,400	83,774,101
Automotive	1,261,503	26,413,145	Automotive	7,714,803	161,722,904
Food	2,903,481	60,631,370	Food	23,006,351	482,595,740
Furniture	553,151	11,620,337	Furniture	5,206,087	108,974,284
General merchandise	6,174,652	129,802,542	General merchandise	38,693,482	813,792,905
Lumber and building material	4,556,659	95,709,906	Lumber and building material	33,646,968	708,070,544
Unclassified	5,331,296	111,686,391	Unclassified	48,983,664	1,028,969,753

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>BUNCOMBE</b>	<b>\$ 367,086,040</b>	<b>\$ 7,703,980,426</b>	<b>CARTERET</b>	<b>\$ 90,845,302</b>	<b>\$ 1,913,936,498</b>
3% and 4.75% Tax	623,397	14,277,561	3% and 4.75% Tax	445,959	14,865,302
Apparel	15,972,802	335,687,954	Apparel	2,826,516	59,374,516
Automotive	17,497,632	366,544,013	Automotive	3,448,524	72,416,012
Food	62,213,039	1,302,527,035	Food	15,051,108	316,010,460
Furniture	11,242,390	236,202,475	Furniture	2,846,652	59,869,252
General merchandise	88,664,825	1,863,304,547	General merchandise	22,046,610	463,675,903
Lumber and building material	44,891,717	942,919,773	Lumber and building material	14,235,087	299,227,610
Unclassified	125,980,238	2,642,517,069	Unclassified	29,944,845	628,497,443
<b>BURKE</b>	<b>\$ 54,546,058</b>	<b>\$ 1,146,309,903</b>	<b>CASWELL</b>	<b>\$ 6,071,760</b>	<b>\$ 127,268,582</b>
3% and 4.75% Tax	299,356	9,753,302	Suppressed	-	-
Apparel	1,447,493	30,426,952	Apparel	127,540	2,679,614
Automotive	3,802,500	79,625,831	Automotive	415,214	8,650,330
Food	8,839,606	183,446,777	Food	781,944	16,226,762
Furniture	1,257,930	26,395,483	Furniture	176,336	3,706,280
General merchandise	18,013,622	378,717,177	General merchandise	1,947,520	40,923,188
Lumber and building material	7,153,440	150,478,771	Lumber and building material	585,565	12,308,369
Unclassified	13,732,110	287,465,611	Unclassified♣	2,037,642	42,774,040
<b>CABARRUS</b>	<b>\$ 258,325,199</b>	<b>\$ 5,435,301,203</b>	<b>CATAWBA</b>	<b>\$ 166,518,274</b>	<b>\$ 3,508,242,241</b>
3% and 4.75% Tax	708,711	21,589,953	3% and 4.75% Tax	1,001,268	33,001,254
Apparel	14,394,184	302,539,235	Apparel	7,219,487	151,195,675
Automotive	17,834,623	374,356,457	Automotive	13,990,801	293,565,562
Food	38,691,531	812,267,508	Food	27,415,032	575,002,182
Furniture	5,705,187	119,879,463	Furniture	5,440,940	114,274,780
General merchandise	74,996,883	1,577,735,003	General merchandise	47,377,703	996,434,966
Lumber and building material	29,443,424	619,207,013	Lumber and building material	22,234,682	467,717,781
Unclassified	76,550,656	1,607,726,570	Unclassified	41,838,360	877,050,040
<b>CALDWELL</b>	<b>\$ 45,950,610</b>	<b>\$ 966,716,440</b>	<b>CHATHAM</b>	<b>\$ 61,511,407</b>	<b>\$ 1,290,817,742</b>
Suppressed	-	-	3% and 4.75% Tax	44,629	1,025,037
Apparel	905,968	19,039,482	Apparel	1,501,599	31,527,867
Automotive	3,721,841	78,216,892	Automotive	3,784,418	79,241,476
Food	7,612,541	159,829,544	Food	6,822,723	142,048,758
Furniture	1,580,010	33,127,591	Furniture	2,139,775	44,840,455
General merchandise	14,356,376	301,924,485	General merchandise	18,576,217	390,534,815
Lumber and building material	6,033,915	126,859,010	Lumber and building material	10,286,655	216,310,934
Unclassified♣	11,739,960	247,719,437	Unclassified	18,355,391	385,288,401
<b>CAMDEN</b>	<b>\$ 4,966,422</b>	<b>\$ 104,174,491</b>	<b>CHEROKEE</b>	<b>\$ 25,142,645</b>	<b>\$ 527,753,720</b>
3% and 4.75% Tax	5,750	191,675	3% and 4.75% Tax	13,979	451,515
Apparel	110,506	2,321,554	Apparel	467,923	9,869,261
Automotive	319,168	6,586,204	Automotive	1,611,910	33,701,166
Food	383,285	8,064,694	Food	3,631,892	75,734,694
Furniture	104,661	2,198,353	Furniture	809,971	16,937,437
General merchandise	1,707,025	35,850,987	General merchandise	8,047,639	169,287,263
Lumber and building material	676,705	14,233,608	Lumber and building material	4,788,371	100,783,354
Unclassified	1,659,322	34,727,415	Unclassified	5,770,961	120,989,031

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>CHOWAN</b>	<b>\$ 9,625,563</b>	<b>\$ 201,989,916</b>	<b>CUMBERLAND</b>	<b>\$ 291,346,869</b>	<b>\$ 6,118,176,646</b>
3% and 4.75% Tax	21,234	707,790	3% and 4.75% Tax	96,327	2,727,383
Apparel	239,861	5,042,387	Apparel	14,052,199	295,530,409
Automotive	698,515	14,670,337	Automotive	20,924,431	438,628,511
Food	1,456,579	30,146,917	Food	49,512,645	1,039,227,777
Furniture	162,858	3,416,910	Furniture	7,692,835	161,180,556
General merchandise	2,612,953	54,919,371	General merchandise	85,885,332	1,805,598,358
Lumber and building material	1,418,676	29,832,902	Lumber and building material	34,099,015	717,137,757
Unclassified	3,014,887	63,253,302	Unclassified	79,084,086	1,658,145,895
<b>CLAY</b>	<b>\$ 7,253,251</b>	<b>\$ 152,469,625</b>	<b>CURRITUCK</b>	<b>\$ 43,146,280</b>	<b>\$ 905,164,595</b>
3% and 4.75% Tax	14,273	433,381	3% and 4.75% Tax	12,663	422,085
Apparel	175,283	3,682,621	Apparel	1,520,327	31,979,267
Automotive	558,676	11,719,236	Automotive	1,648,556	34,259,508
Food	1,155,404	24,217,451	Food	5,503,303	115,560,184
Furniture	184,800	3,884,041	Furniture	1,061,709	22,265,301
General merchandise	2,192,438	46,088,184	General merchandise	7,600,679	159,108,348
Lumber and building material	1,096,611	23,070,008	Lumber and building material	4,083,844	85,852,053
Unclassified	1,875,767	39,374,703	Unclassified	21,715,200	455,717,848
<b>CLEVELAND</b>	<b>\$ 70,948,120</b>	<b>\$ 1,489,278,275</b>	<b>DARE</b>	<b>\$ 113,722,770</b>	<b>\$ 2,392,569,068</b>
3% and 4.75% Tax	30,108	942,838	3% and 4.75% Tax	396,998	13,233,274
Apparel	1,301,791	27,273,187	Apparel	4,527,971	94,927,502
Automotive	4,748,674	99,344,238	Automotive	2,737,337	57,353,928
Food	10,710,416	223,403,649	Food	19,574,818	410,422,870
Furniture	1,394,182	29,295,262	Furniture	2,862,752	60,181,078
General merchandise	21,701,114	456,262,946	General merchandise	19,552,964	410,541,692
Lumber and building material	10,352,228	217,761,132	Lumber and building material	13,317,364	279,947,503
Unclassified	20,709,608	434,995,023	Unclassified	50,752,566	1,065,961,221
<b>COLUMBUS</b>	<b>\$ 28,245,573</b>	<b>\$ 592,915,939</b>	<b>DAVIDSON</b>	<b>\$ 108,104,288</b>	<b>\$ 2,272,671,926</b>
3% and 4.75% Tax	18,160	541,356	Suppressed	-	-
Apparel	609,196	12,634,478	Apparel	2,175,629	45,640,293
Automotive	2,251,360	47,113,653	Automotive	8,956,945	187,702,550
Food	4,371,299	91,806,611	Food	17,233,619	361,507,384
Furniture	957,632	20,150,400	Furniture	2,840,349	59,591,193
General merchandise	9,162,167	192,432,532	General merchandise	35,431,620	744,923,828
Lumber and building material	3,289,951	69,200,943	Lumber and building material	12,600,432	264,425,910
Unclassified	7,585,808	159,035,965	Unclassified♣	28,865,695	608,880,769
<b>CRAVEN</b>	<b>\$ 82,371,814</b>	<b>\$ 1,730,011,099</b>	<b>DAVIE</b>	<b>\$ 27,851,665</b>	<b>\$ 584,792,994</b>
3% and 4.75% Tax	511,330	12,519,372	3% and 4.75% Tax	4,122	137,401
Apparel	1,917,064	40,282,441	Apparel	737,744	15,429,036
Automotive	5,276,913	110,804,618	Automotive	1,863,447	39,103,312
Food	13,366,095	279,619,323	Food	4,179,367	87,773,816
Furniture	2,612,386	54,774,880	Furniture	767,104	16,092,910
General merchandise	25,797,810	541,608,225	General merchandise	8,628,387	181,392,717
Lumber and building material	10,305,148	216,526,285	Lumber and building material	4,586,757	96,446,248
Unclassified	22,585,069	473,875,953	Unclassified	7,084,736	148,417,554

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>DUPLIN</b>	<b>\$ 28,961,082</b>	<b>\$ 608,399,084</b>	<b>GASTON</b>	<b>\$ 189,615,670</b>	<b>\$ 3,985,427,207</b>
3% and 4.75% Tax	168,197	3,778,660	3% and 4.75% Tax	88,154	2,629,291
Apparel	584,891	12,275,735	Apparel	7,396,426	155,453,618
Automotive	3,387,265	71,178,683	Automotive	11,297,467	237,098,490
Food	4,978,693	104,533,168	Food	30,462,559	639,296,124
Furniture	612,972	12,844,401	Furniture	3,906,258	82,101,918
General merchandise	9,043,439	190,009,811	General merchandise	58,069,373	1,221,364,133
Lumber and building material	2,656,075	55,854,294	Lumber and building material	26,141,860	549,859,623
Unclassified	7,529,551	157,924,332	Unclassified	52,253,573	1,097,624,011
<b>DURHAM</b>	<b>\$ 507,283,064</b>	<b>\$ 10,661,429,553</b>	<b>GATES</b>	<b>\$ 2,878,658</b>	<b>\$ 60,406,868</b>
3% and 4.75% Tax	247,587	7,756,781	3% and 4.75% Tax	2,850	95,008
Apparel	25,002,072	525,338,366	Apparel	75,476	1,586,505
Automotive	24,086,065	505,526,825	Automotive	340,360	7,147,556
Food	58,036,082	1,217,888,718	Food	315,373	6,592,637
Furniture	13,181,258	276,936,794	Furniture	58,223	1,208,082
General merchandise	130,779,909	2,749,641,756	General merchandise	1,108,023	23,296,265
Lumber and building material	51,234,904	1,077,514,465	Lumber and building material	212,053	4,439,879
Unclassified	204,715,187	4,300,825,847	Unclassified	766,299	16,040,936
<b>EDGECOMBE</b>	<b>\$ 27,462,320</b>	<b>\$ 576,480,176</b>	<b>GRAHAM</b>	<b>\$ 5,631,097</b>	<b>\$ 118,333,718</b>
3% and 4.75% Tax	5,661	145,466	3% and 4.75% Tax	34,801	1,160,025
Apparel	932,747	19,613,379	Apparel	95,411	1,998,017
Automotive	1,384,116	28,996,012	Automotive	533,040	11,022,746
Food	3,954,331	82,828,387	Food	788,115	16,541,807
Furniture	777,575	16,347,145	Furniture	129,083	2,714,891
General merchandise	8,497,925	178,202,752	General merchandise	1,231,516	25,714,155
Lumber and building material	3,706,377	77,967,377	Lumber and building material	537,694	11,302,456
Unclassified	8,203,589	172,379,658	Unclassified	2,281,437	47,879,623
<b>FORSYTH</b>	<b>\$ 396,149,547</b>	<b>\$ 8,328,159,602</b>	<b>GRANVILLE</b>	<b>\$ 27,449,076</b>	<b>\$ 575,101,767</b>
Suppressed	—	—	Suppressed	—	—
Apparel	16,712,230	350,946,585	Apparel	675,096	14,182,867
Automotive	26,076,703	547,675,943	Automotive	2,657,408	54,890,554
Food	64,746,624	1,359,421,713	Food	4,345,757	90,895,863
Furniture	11,948,401	251,005,584	Furniture	621,486	13,070,015
General merchandise	114,068,166	2,397,943,763	General merchandise	9,239,712	194,279,098
Lumber and building material	45,967,080	966,635,051	Lumber and building material	2,511,931	52,781,378
Unclassified♣	116,630,344	2,454,530,962	Unclassified♣	7,397,685	155,001,992
<b>FRANKLIN</b>	<b>\$ 40,085,160</b>	<b>\$ 841,277,530</b>	<b>GREENE</b>	<b>\$ 5,805,266</b>	<b>\$ 121,873,961</b>
3% and 4.75% Tax	13,908	434,412	Suppressed	—	—
Apparel	784,162	16,466,259	Apparel	155,947	3,277,833
Automotive	2,754,743	57,268,105	Automotive	519,333	10,904,365
Food	4,763,923	99,882,046	Food	1,042,411	21,864,755
Furniture	924,810	19,431,302	Furniture	158,016	3,322,760
General merchandise	13,647,536	286,862,461	General merchandise	1,865,802	39,220,001
Lumber and building material	6,833,019	143,732,129	Lumber and building material	531,432	11,166,268
Unclassified	10,363,058	217,200,816	Unclassified♣	1,532,324	32,117,979

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>GUILFORD</b>	<b>\$ 517,538,767</b>	<b>\$ 10,871,340,236</b>	<b>HERTFORD</b>	<b>\$ 13,837,605</b>	<b>\$ 290,804,345</b>
3% and 4.75% Tax	913,100	27,776,409	3% and 4.75% Tax	12,130	311,564
Apparel	20,996,644	441,202,911	Apparel	320,499	6,739,432
Automotive	38,153,278	799,998,098	Automotive	1,244,510	26,046,940
Food	88,085,586	1,848,311,928	Food	2,416,118	50,804,632
Furniture	17,092,619	358,678,261	Furniture	250,298	5,268,050
General merchandise	142,351,543	2,991,601,041	General merchandise	4,865,020	102,286,390
Lumber and building material	56,361,334	1,185,233,249	Lumber and building material	852,211	17,912,120
Unclassified	153,584,664	3,218,538,338	Unclassified	3,876,818	81,435,218
<b>HALIFAX</b>	<b>\$ 33,683,437</b>	<b>\$ 707,338,231</b>	<b>HOKE</b>	<b>\$ 18,226,647</b>	<b>\$ 382,596,626</b>
3% and 4.75% Tax	92,571	2,939,863	3% and 4.75% Tax	5,235	174,495
Apparel	756,804	15,903,721	Apparel	538,655	11,309,839
Automotive	2,911,931	60,485,438	Automotive	1,165,416	24,449,184
Food	6,174,381	129,226,725	Food	2,173,561	45,467,124
Furniture	1,066,699	22,373,533	Furniture	562,908	11,835,563
General merchandise	10,209,538	214,533,989	General merchandise	6,654,896	139,960,435
Lumber and building material	4,313,169	90,661,424	Lumber and building material	2,399,024	50,300,135
Unclassified	8,158,344	171,213,538	Unclassified	4,726,952	99,099,851
<b>HARNETT</b>	<b>\$ 77,124,580</b>	<b>\$ 1,616,709,626</b>	<b>HYDE</b>	<b>\$ 4,468,116</b>	<b>\$ 93,595,528</b>
Suppressed	–	–	Suppressed	–	–
Apparel	1,460,800	30,664,863	Apparel	220,976	4,648,220
Automotive	6,372,017	133,423,733	Automotive	253,590	5,338,439
Food	11,993,608	251,600,045	Food	910,368	18,996,510
Furniture	2,638,394	55,458,688	Furniture	54,961	1,153,837
General merchandise	24,190,567	508,486,624	General merchandise	816,688	17,112,504
Lumber and building material	11,722,137	243,549,175	Lumber and building material	271,024	5,701,134
Unclassified♣	18,747,057	393,526,498	Unclassified♣	1,940,509	40,644,884
<b>HAYWOOD</b>	<b>\$ 57,811,439</b>	<b>\$ 1,213,036,815</b>	<b>IREDELL</b>	<b>\$ 192,077,804</b>	<b>\$ 4,042,889,754</b>
3% and 4.75% Tax	57,704	1,621,597	3% and 4.75% Tax	797,280	26,413,802
Apparel	1,070,449	22,407,414	Apparel	4,726,121	99,146,345
Automotive	3,717,857	77,985,203	Automotive	15,735,695	328,541,575
Food	10,543,965	220,290,717	Food	27,728,829	582,383,454
Furniture	2,076,315	43,685,130	Furniture	4,943,292	103,754,250
General merchandise	16,898,354	355,231,949	General merchandise	54,702,776	1,150,369,327
Lumber and building material	7,879,352	165,750,118	Lumber and building material	30,160,416	634,256,405
Unclassified	15,567,443	326,064,687	Unclassified	53,283,395	1,118,024,597
<b>HENDERSON</b>	<b>\$ 100,917,256</b>	<b>\$ 2,115,104,086</b>	<b>JACKSON</b>	<b>\$ 45,437,442</b>	<b>\$ 953,379,078</b>
3% and 4.75% Tax	120,243	3,781,795	3% and 4.75% Tax	108,743	3,117,116
Apparel	1,746,959	36,657,758	Apparel	1,452,693	30,510,237
Automotive	8,266,204	172,749,000	Automotive	1,800,860	37,755,141
Food	14,181,083	297,226,442	Food	6,389,073	133,684,213
Furniture	2,874,195	60,061,750	Furniture	1,664,014	34,723,365
General merchandise	27,748,199	582,262,064	General merchandise	11,687,225	245,421,371
Lumber and building material	16,108,339	338,499,809	Lumber and building material	8,792,996	184,991,035
Unclassified	29,872,034	623,865,467	Unclassified	13,541,839	283,176,600

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>JOHNSTON</b>	<b>\$ 147,056,752</b>	<b>\$ 3,090,963,039</b>	<b>MACON</b>	<b>\$ 45,573,759</b>	<b>\$ 957,089,699</b>
3% and 4.75% Tax	541,923	16,563,555	3% and 4.75% Tax	56,952	1,687,618
Apparel	5,910,237	124,086,286	Apparel	1,877,776	39,425,231
Automotive	10,468,926	218,518,642	Automotive	2,392,726	50,217,569
Food	24,756,122	519,139,580	Food	7,544,954	157,852,097
Furniture	3,729,578	78,329,232	Furniture	1,256,904	26,366,297
General merchandise	42,586,199	895,337,893	General merchandise	12,297,693	258,379,687
Lumber and building material	22,842,785	480,573,494	Lumber and building material	5,589,735	117,644,936
Unclassified	36,220,983	758,414,357	Unclassified	14,557,020	305,516,264
<b>JONES</b>	<b>\$ 3,444,666</b>	<b>\$ 72,129,846</b>	<b>MADISON</b>	<b>\$ 11,759,442</b>	<b>\$ 246,284,029</b>
Suppressed	–	–	Suppressed	–	–
Apparel	86,259	1,813,592	Apparel	208,960	4,365,922
Automotive	294,851	6,183,746	Automotive	815,164	17,128,288
Food	288,552	5,976,982	Food	1,731,693	35,986,568
Furniture	72,432	1,524,181	Furniture	325,048	6,837,896
General merchandise	1,234,577	25,922,264	General merchandise	3,004,799	63,081,657
Lumber and building material	341,296	7,181,929	Lumber and building material	1,676,937	35,285,141
Unclassified♣	1,126,700	23,527,151	Unclassified♣	3,996,841	83,598,557
<b>LEE</b>	<b>\$ 59,876,573</b>	<b>\$ 1,275,732,641</b>	<b>MARTIN</b>	<b>\$ 13,358,315</b>	<b>\$ 280,527,864</b>
Suppressed	–	–	3% and 4.75% Tax	2,989	98,231
Apparel	1,461,053	30,674,729	Apparel	274,763	5,771,009
Automotive	4,697,938	98,540,965	Automotive	980,371	20,608,565
Food	9,269,339	194,475,571	Food	2,293,681	48,028,043
Furniture	1,377,339	28,855,375	Furniture	264,116	5,558,790
General merchandise	16,858,764	354,495,413	General merchandise	5,152,523	108,380,234
Lumber and building material	7,963,964	167,500,300	Lumber and building material	1,223,345	25,725,467
Unclassified♣	18,248,176	401,190,289	Unclassified	3,166,527	66,357,526
<b>LENOIR</b>	<b>\$ 36,997,099</b>	<b>\$ 775,574,666</b>	<b>MCDOWELL</b>	<b>\$ 27,378,530</b>	<b>\$ 573,664,320</b>
3% and 4.75% Tax	199,638	4,311,260	3% and 4.75% Tax	18,931	614,837
Apparel	775,629	16,244,565	Apparel	429,310	9,011,318
Automotive	3,233,079	67,081,599	Automotive	2,344,008	49,249,972
Food	6,824,240	142,967,418	Food	4,471,489	92,559,937
Furniture	744,800	15,664,051	Furniture	552,623	11,578,939
General merchandise	11,446,198	240,609,001	General merchandise	8,474,479	177,970,441
Lumber and building material	4,099,034	86,119,804	Lumber and building material	4,365,685	91,806,720
Unclassified	9,674,481	202,576,968	Unclassified	6,722,005	140,872,155
<b>LINCOLN</b>	<b>\$ 72,005,185</b>	<b>\$ 1,515,026,672</b>	<b>MECKLENBURG</b>	<b>\$ 1,623,300,370</b>	<b>\$ 34,108,420,190</b>
Suppressed	–	–	3% and 4.75% Tax	937,179	30,701,352
Apparel	1,598,303	33,549,652	Apparel	84,799,197	1,781,912,720
Automotive	5,253,756	110,135,835	Automotive	73,908,579	1,552,257,625
Food	10,639,749	223,073,270	Food	243,687,132	5,105,657,620
Furniture	1,960,039	41,228,981	Furniture	58,751,765	1,232,700,959
General merchandise	21,125,816	444,282,007	General merchandise	431,106,362	9,064,756,024
Lumber and building material	12,979,206	273,016,788	Lumber and building material	197,852,063	4,160,408,320
Unclassified♣	18,448,316	389,740,138	Unclassified	532,258,093	11,180,025,570

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>MITCHELL</b>	<b>\$ 10,155,901</b>	<b>\$ 212,850,111</b>	<b>NORTHAMPTON</b>	<b>\$ 7,700,680</b>	<b>\$ 161,960,239</b>
Suppressed	–	–	3% and 4.75% Tax	77,610	1,776,465
Apparel	213,536	4,470,746	Apparel	132,278	2,777,925
Automotive	1,123,785	23,644,722	Automotive	846,244	17,789,192
Food	1,222,077	25,338,162	Food	639,909	13,407,178
Furniture	318,131	6,693,806	Furniture	170,974	3,597,928
General merchandise	3,734,192	78,552,681	General merchandise	2,293,008	48,231,222
Lumber and building material	931,579	19,586,217	Lumber and building material	1,140,224	23,994,127
Unclassified♣	2,612,601	54,563,778	Unclassified	2,400,432	50,386,203
<b>MONTGOMERY</b>	<b>\$ 14,565,365</b>	<b>\$ 305,515,279</b>	<b>ONslow</b>	<b>\$ 163,715,088</b>	<b>\$ 3,438,628,210</b>
3% and 4.75% Tax	47,696	1,586,717	3% and 4.75% Tax	203,455	5,623,857
Apparel	237,606	4,976,748	Apparel	5,695,446	119,739,081
Automotive	1,756,924	36,792,958	Automotive	9,793,625	205,781,894
Food	2,119,949	44,270,523	Food	27,863,348	582,573,496
Furniture	310,042	6,514,874	Furniture	4,195,071	87,695,559
General merchandise	4,545,245	95,339,590	General merchandise	49,633,420	1,043,740,147
Lumber and building material	1,565,670	32,935,530	Lumber and building material	24,105,287	506,979,235
Unclassified	3,982,232	83,098,338	Unclassified	42,225,437	886,494,942
<b>MOORE</b>	<b>\$ 108,712,668</b>	<b>\$ 2,280,940,600</b>	<b>ORANGE</b>	<b>\$ 132,731,445</b>	<b>\$ 2,788,217,449</b>
Suppressed	–	–	3% and 4.75% Tax	70,947	2,203,794
Apparel	4,106,103	86,227,871	Apparel	4,298,175	90,044,037
Automotive	5,896,357	123,116,252	Automotive	5,190,530	109,027,610
Food	15,884,315	331,833,632	Food	23,152,365	485,429,599
Furniture	3,388,777	70,899,919	Furniture	3,857,453	80,968,599
General merchandise	28,998,960	608,993,888	General merchandise	36,096,621	759,127,060
Lumber and building material	14,898,515	313,432,884	Lumber and building material	16,961,827	356,707,038
Unclassified♣	35,539,641	746,436,154	Unclassified	43,103,527	904,709,713
<b>NASH</b>	<b>\$ 81,390,292</b>	<b>\$ 1,711,088,776</b>	<b>PAMLICO</b>	<b>\$ 7,255,731</b>	<b>\$ 152,237,662</b>
3% and 4.75% Tax	363,873	9,566,097	3% and 4.75% Tax	10,630	354,345
Apparel	2,284,341	48,003,809	Apparel	97,845	2,057,024
Automotive	6,260,866	130,987,439	Automotive	518,602	10,906,352
Food	13,554,791	284,510,685	Food	1,028,349	21,352,221
Furniture	1,637,573	34,182,837	Furniture	192,516	4,020,055
General merchandise	29,729,408	624,967,453	General merchandise	2,501,892	52,510,657
Lumber and building material	8,578,428	180,326,716	Lumber and building material	1,007,504	21,188,266
Unclassified	18,981,011	398,543,739	Unclassified	1,898,394	39,848,742
<b>NEW HANOVER</b>	<b>\$ 341,357,324</b>	<b>\$ 7,179,532,403</b>	<b>PASQUOTANK</b>	<b>\$ 36,962,266</b>	<b>\$ 775,510,340</b>
3% and 4.75% Tax	1,092,717	35,923,733	3% and 4.75% Tax	15,791	490,541
Apparel	13,752,019	288,950,047	Apparel	958,193	20,127,056
Automotive	21,310,924	447,223,300	Automotive	3,961,106	82,597,494
Food	53,966,475	1,130,109,587	Food	6,273,963	131,922,951
Furniture	11,577,972	241,939,042	Furniture	719,508	15,142,158
General merchandise	87,752,170	1,845,103,826	General merchandise	11,404,366	239,480,487
Lumber and building material	49,153,302	1,034,073,163	Lumber and building material	5,712,806	120,025,224
Unclassified	102,751,744	2,156,209,705	Unclassified	7,916,534	165,724,429



TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>PENDER</b>	<b>\$ 45,570,444</b>	<b>\$ 958,583,497</b>	<b>RANDOLPH</b>	<b>\$ 97,277,265</b>	<b>\$ 2,041,735,380</b>
3% and 4.75% Tax	101,146	3,311,573	3% and 4.75% Tax	75,641	1,645,578
Apparel	1,000,597	21,027,526	Apparel	2,854,143	59,742,877
Automotive	2,278,102	47,771,791	Automotive	8,083,703	169,548,348
Food	6,707,237	140,797,113	Food	14,526,377	304,307,526
Furniture	1,238,440	26,030,028	Furniture	2,583,733	54,341,396
General merchandise	13,756,778	289,119,826	General merchandise	27,407,457	575,777,698
Lumber and building material	8,197,496	172,494,471	Lumber and building material	13,944,381	292,953,323
Unclassified	12,290,648	258,031,169	Unclassified	27,801,830	583,418,635
<b>PERQUIMANS</b>	<b>\$ 5,231,893</b>	<b>\$ 110,760,245</b>	<b>RICHMOND</b>	<b>\$ 26,880,679</b>	<b>\$ 563,704,088</b>
Suppressed	–	–	Suppressed	–	–
Apparel	100,142	2,104,371	Apparel	750,011	15,716,297
Automotive	448,750	9,363,161	Automotive	3,473,590	72,698,690
Food	815,681	17,108,302	Food	3,753,466	78,044,764
Furniture	119,211	2,509,043	Furniture	570,188	11,988,405
General merchandise	1,549,724	32,542,884	General merchandise	7,770,747	163,426,005
Lumber and building material	595,459	12,524,017	Lumber and building material	2,768,876	58,015,137
Unclassified♣	1,602,925	34,608,465	Unclassified♣	7,793,801	163,814,791
<b>PERSON</b>	<b>\$ 24,554,890</b>	<b>\$ 516,845,324</b>	<b>ROBESON</b>	<b>\$ 73,107,066</b>	<b>\$ 1,535,184,239</b>
Suppressed	–	–	3% and 4.75% Tax	259,947	5,893,010
Apparel	588,847	12,359,799	Apparel	1,892,011	39,778,230
Automotive	2,026,895	42,452,067	Automotive	5,332,578	111,797,687
Food	3,710,324	77,934,360	Food	14,122,487	296,321,516
Furniture	527,835	11,099,135	Furniture	1,174,630	24,661,407
General merchandise	6,809,934	143,097,987	General merchandise	21,481,664	451,278,369
Lumber and building material	4,479,415	94,245,698	Lumber and building material	8,549,553	179,527,296
Unclassified♣	6,411,639	135,656,278	Unclassified	20,294,196	425,926,725
<b>PITT</b>	<b>\$ 164,235,444</b>	<b>\$ 3,447,179,236</b>	<b>ROCKINGHAM</b>	<b>\$ 60,064,517</b>	<b>\$ 1,261,863,855</b>
3% and 4.75% Tax	254,785	7,465,144	3% and 4.75% Tax	29,548	966,260
Apparel	6,904,766	144,788,700	Apparel	1,124,229	23,580,192
Automotive	9,326,172	195,333,486	Automotive	4,003,415	83,966,985
Food	29,513,122	618,127,171	Food	9,124,567	191,059,190
Furniture	4,619,157	95,437,512	Furniture	1,371,080	28,792,288
General merchandise	49,231,578	1,034,645,090	General merchandise	17,233,357	362,390,320
Lumber and building material	17,041,058	358,297,651	Lumber and building material	9,209,778	193,766,962
Unclassified	47,344,806	993,084,483	Unclassified	17,968,543	377,341,658
<b>POLK</b>	<b>\$ 12,523,552</b>	<b>\$ 262,615,737</b>	<b>ROWAN</b>	<b>\$ 105,931,959</b>	<b>\$ 2,224,934,402</b>
Suppressed	–	–	3% and 4.75% Tax	47,888	1,252,802
Apparel	368,959	7,740,236	Apparel	3,008,213	63,224,077
Automotive	842,108	17,686,888	Automotive	9,130,266	191,876,629
Food	2,205,701	46,168,637	Food	16,819,688	353,033,261
Furniture	346,194	7,278,330	Furniture	2,177,104	45,521,567
General merchandise	3,513,434	73,702,669	General merchandise	28,526,651	599,745,955
Lumber and building material	1,570,891	32,923,236	Lumber and building material	15,875,633	333,798,761
Unclassified♣	3,676,265	77,115,741	Unclassified	30,346,516	636,481,349

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>RUTHERFORD</b>	<b>\$ 44,930,610</b>	<b>\$ 943,019,864</b>	<b>SURRY</b>	<b>\$ 65,294,220</b>	<b>\$ 1,373,069,281</b>
3% and 4.75% Tax	28,153	787,028	3% and 4.75% Tax	64,816	2,065,518
Apparel	782,070	16,391,357	Apparel	1,422,480	29,836,564
Automotive	2,751,577	57,739,005	Automotive	6,279,223	131,765,982
Food	7,360,129	153,908,849	Food	11,600,210	243,894,184
Furniture	877,736	17,984,176	Furniture	1,427,721	29,974,146
General merchandise	14,261,377	299,884,287	General merchandise	19,728,003	414,911,637
Lumber and building material	6,531,711	137,375,150	Lumber and building material	8,933,388	187,838,443
Unclassified	12,337,856	258,950,012	Unclassified	15,838,379	332,782,808
<b>SAMPSON</b>	<b>\$ 35,281,918</b>	<b>\$ 738,408,738</b>	<b>SWAIN</b>	<b>\$ 12,330,626</b>	<b>\$ 258,753,890</b>
3% and 4.75% Tax	10,334	257,482	3% and 4.75% Tax	51,493	1,690,970
Apparel	800,033	16,667,818	Apparel	262,785	5,525,135
Automotive	3,881,933	80,440,799	Automotive	638,850	13,369,075
Food	5,309,621	110,707,267	Food	1,965,389	40,977,405
Furniture	1,225,912	25,795,220	Furniture	227,155	4,775,598
General merchandise	11,208,116	235,476,730	General merchandise	3,564,570	74,733,705
Lumber and building material	4,165,852	87,619,078	Lumber and building material	636,726	13,398,303
Unclassified	8,680,117	181,444,344	Unclassified	4,983,659	104,283,699
<b>SCOTLAND</b>	<b>\$ 20,703,977</b>	<b>\$ 435,075,971</b>	<b>TRANSYLVANIA</b>	<b>\$ 28,842,475</b>	<b>\$ 605,529,611</b>
Suppressed	-	-	3% and 4.75% Tax	69,537	2,297,064
Apparel	552,412	11,619,680	Apparel	447,133	9,374,774
Automotive	1,340,554	28,101,536	Automotive	1,352,483	28,142,927
Food	4,024,951	84,480,527	Food	4,240,809	88,846,741
Furniture	400,678	8,424,761	Furniture	965,584	20,240,564
General merchandise	6,168,672	129,698,755	General merchandise	7,640,185	160,109,774
Lumber and building material	2,310,898	48,603,274	Lumber and building material	5,630,700	118,491,762
Unclassified♣	5,905,812	124,147,437	Unclassified	8,496,045	178,026,004
<b>STANLY</b>	<b>\$ 51,184,571</b>	<b>\$ 1,078,921,899</b>	<b>TYRRELL</b>	<b>\$ 1,608,276</b>	<b>\$ 33,728,767</b>
3% and 4.75% Tax	251,538	8,339,496	3% and 4.75% Tax	0	0
Apparel	1,193,233	25,088,304	Apparel	39,992	841,152
Automotive	4,548,062	95,428,570	Automotive	131,480	2,755,088
Food	8,148,602	171,217,460	Food	268,289	5,646,622
Furniture	1,365,380	28,696,564	Furniture	12,629	265,623
General merchandise	15,982,698	336,221,512	General merchandise	403,015	8,464,257
Lumber and building material	8,130,921	171,058,788	Lumber and building material	254,993	5,367,773
Unclassified	11,564,137	242,871,205	Unclassified	497,878	10,388,251
<b>STOKES</b>	<b>\$ 19,904,910</b>	<b>\$ 416,842,186</b>	<b>UNION</b>	<b>\$ 173,834,366</b>	<b>\$ 3,652,424,218</b>
3% and 4.75% Tax	1,825	60,830	3% and 4.75% Tax	106,003	3,402,755
Apparel	390,772	8,208,674	Apparel	5,516,252	115,810,355
Automotive	1,500,457	31,436,232	Automotive	12,122,099	254,116,860
Food	4,244,025	87,908,542	Food	23,738,285	498,208,053
Furniture	669,314	14,074,238	Furniture	5,567,074	116,981,792
General merchandise	6,743,163	141,791,933	General merchandise	54,886,013	1,154,058,321
Lumber and building material	1,692,004	35,585,760	Lumber and building material	25,357,414	533,368,023
Unclassified	4,663,350	97,775,978	Unclassified	46,541,227	976,478,059

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>VANCE</b>	<b>\$ 29,964,802</b>	<b>\$ 634,775,462</b>	<b>WAYNE</b>	<b>\$ 83,532,789</b>	<b>\$ 1,755,660,674</b>
3% and 4.75% Tax	440,201	14,629,369	3% and 4.75% Tax	839,568	22,501,440
Apparel	679,209	14,256,901	Apparel	4,188,238	86,249,313
Automotive	2,567,504	53,710,314	Automotive	6,466,171	134,863,312
Food	5,087,646	106,655,519	Food	14,483,876	303,077,291
Furniture	706,377	14,846,364	Furniture	2,306,464	48,489,154
General merchandise	8,391,202	176,468,940	General merchandise	26,199,070	550,370,272
Lumber and building material	4,201,018	88,354,407	Lumber and building material	8,716,933	183,358,717
Unclassified	7,891,644	165,853,648	Unclassified	20,332,471	426,751,174
<b>WAKE</b>	<b>\$ 1,403,119,929</b>	<b>\$ 29,468,896,469</b>	<b>WILKES</b>	<b>\$ 49,327,270</b>	<b>\$ 1,037,859,743</b>
3% and 4.75% Tax	1,036,910	30,849,918	Suppressed	–	–
Apparel	58,230,076	1,222,604,581	Apparel	828,320	17,413,162
Automotive	72,639,653	1,523,460,057	Automotive	4,250,324	88,918,104
Food	214,007,798	4,483,903,277	Food	6,953,205	145,739,810
Furniture	44,227,650	928,691,351	Furniture	797,199	16,759,455
General merchandise	409,476,470	8,607,097,581	General merchandise	14,600,116	307,103,319
Lumber and building material	200,233,412	4,207,578,419	Lumber and building material	9,959,530	209,432,529
Unclassified	403,267,959	8,464,711,284	Unclassified♣	11,938,576	252,493,364
<b>WARREN</b>	<b>\$ 7,285,296</b>	<b>\$ 153,411,576</b>	<b>WILSON</b>	<b>\$ 68,715,488</b>	<b>\$ 1,442,029,753</b>
3% and 4.75% Tax	86,282	2,876,081	3% and 4.75% Tax	12,661	422,028
Apparel	132,009	2,774,668	Apparel	1,874,792	39,337,704
Automotive	494,525	10,342,954	Automotive	6,621,070	138,778,833
Food	1,053,612	21,926,808	Food	10,945,710	229,271,673
Furniture	235,201	4,950,365	Furniture	2,006,760	42,150,197
General merchandise	2,009,368	42,146,459	General merchandise	18,371,694	386,018,293
Lumber and building material	1,077,459	22,639,912	Lumber and building material	7,875,610	165,661,679
Unclassified	2,196,840	45,754,328	Unclassified	21,007,190	440,389,346
<b>WASHINGTON</b>	<b>\$ 5,118,127</b>	<b>\$ 107,201,579</b>	<b>YADKIN</b>	<b>\$ 16,434,853</b>	<b>\$ 344,982,933</b>
Suppressed	–	–	Suppressed	–	–
Apparel	111,358	2,340,338	Apparel	290,233	6,096,311
Automotive	665,683	13,992,316	Automotive	1,552,358	32,627,236
Food	1,065,903	22,133,698	Food	3,437,889	72,182,483
Furniture	127,720	2,688,323	Furniture	470,826	9,795,601
General merchandise	1,313,680	27,599,252	General merchandise	4,656,802	97,906,426
Lumber and building material	388,538	8,167,081	Lumber and building material	1,943,631	40,839,608
Unclassified♣	1,445,246	30,280,571	Unclassified♣	4,083,113	85,535,269
<b>WATAUGA</b>	<b>\$ 68,066,694</b>	<b>\$ 1,428,322,072</b>	<b>YANCEY</b>	<b>\$ 10,534,495</b>	<b>\$ 221,195,283</b>
Suppressed	–	–	Suppressed	–	–
Apparel	2,249,931	47,204,564	Apparel	225,040	4,724,675
Automotive	3,664,147	75,947,474	Automotive	942,376	19,753,746
Food	11,831,290	247,499,121	Food	1,525,437	31,986,793
Furniture	1,799,300	37,771,939	Furniture	205,111	4,271,310
General merchandise	16,144,814	339,180,791	General merchandise	3,390,549	71,250,607
Lumber and building material	9,307,623	195,775,593	Lumber and building material	1,601,431	33,677,413
Unclassified♣	23,069,590	484,942,589	Unclassified♣	2,644,553	55,530,739

TABLE 1. - CONTINUED 2022-2023

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
<b>FOREIGN</b>	<b>\$ 505,971,437</b>	<b>\$ 10,655,342,632</b>	<b>STATEWIDE TOTALS</b>	<b>\$ 10,889,279,453</b>	<b>\$ 228,833,901,929</b>
3% and 4.75% Tax	15,310,173	333,482,865	<b>COMBINED GENERAL RATE - 7%</b>	<b>\$ 1,417,628,502</b>	<b>\$ -</b>
Apparel	741,920	15,578,009	<b>MOTOR VEHICLE LEASE (SHORT-TERM) AND SUBSCRIPTION - 8%/5%</b>	<b>\$ 106,455,673</b>	<b>\$ -</b>
Automotive	7,376,600	154,881,140			
Food	220,622,557	4,641,721,938			
Furniture	1,169,861	24,500,728			
General merchandise	238,022,961	5,009,502,707			
Lumber and building material	2,347,835	49,351,908			
Unclassified	20,379,530	426,323,338			
			<b>GRAND TOTALS</b>	<b>\$ 12,413,363,629</b>	<b>\$ 228,833,901,929</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 months of July through June. Data reflect sales (including purchases for use) primarily for the months of June through May, but may include sales for prior periods.

♣ Includes 3% and 4.75% Tax Group amounts suppressed to protect taxpayer confidentiality.

— 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%.

Note: Gross collections reported in the 3% and 4.75% Tax Group are allocated to counties according to taxpayers' registrations. Taxable sales and purchases in this group are exempt from county sales and use taxes.

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), and remains exempt from county sales and use taxes. Gross collections and associated taxable sales or purchases made after this date are now reported along with all other transactions subject to the State general rate and are no longer included in the 3% and 4.75% Tax Group.

Note: Detail may not add to totals due to rounding.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES  
BY TYPES OF BUSINESSES FOR FISCAL YEAR 2022-2023**

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>\$ 37,114,992</b>	<b>\$ 972,905,059</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 1,366,911,596</b>	<b>\$ 28,736,679,047</b>
001 Manufactured homes - 4.75%	14,808,717	311,763,754	601 Sheet metal shops; steel fabricators	65,793,766	1,378,482,501
002 Boats - 3%	15,599,360	519,962,934	602 Building hardware and machine stores	12,739,434	267,264,759
004 Modular Homes - 4.75%	6,706,915	141,178,371	603 Building material dealers	950,568,616	20,000,352,956
			604 Cabinet shops	23,293,565	487,473,181
<b>Apparel Group - 4.75%</b>	<b>\$ 402,331,887</b>	<b>\$ 8,448,250,649</b>	605 Electrical, plumbing and heating supply dealers	220,131,947	4,620,901,850
101 Boot and shoe stores	66,161,423	1,391,018,967	606 Monument and tombstone dealers	1,232,297	25,862,639
102 Clothing stores	319,063,152	6,699,098,565	607 Others	56,009,162	1,175,783,440
103 Furriers (suppressed)			608 Storm window and door dealers	37,142,810	780,557,721
104 Men's clothing & accessory stores	761,544	16,000,445			
105 Women's clothing & accessory stores	568,651	11,833,417	<b>Unclassified Group - 4.75%</b>	<b>\$ 3,144,445,815</b>	<b>\$ 65,990,900,876</b>
106 Shoe repair shops	3,841,470	80,820,769	701 Beauty and barber shops and supply dealers	30,511,351	638,915,335
107 Others	11,935,647	249,478,487	702 Bookstores, school supply stores	44,707,311	933,523,734
<b>Automotive Group - 4.75%</b>	<b>\$ 645,838,955</b>	<b>\$ 13,536,015,813</b>	703 Newsstands	18,345,121	383,420,754
201 Motor vehicle dealers	144,330,327	3,033,655,722	704 Coal, wood, fuel oil, and bottled gas dealers	34,904,135	732,375,729
202 Service stations	62,923,374	1,319,795,275	705 Feed stores, millers, hatcheries	8,579,904	180,479,939
203 Garages	113,013,939	2,356,415,716	706 Florists and nurseries	31,514,691	657,272,617
204 Motorcycle and bicycle dealers	19,960,249	419,343,154	707 Airplane dealers	5,798,225	121,157,647
205 Automotive supply stores	161,418,793	3,384,947,557	708 Hotels, motels, cottage rentals, etc.	375,492,456	7,894,727,892
206 Others	26,053,992	540,122,094	709 Office machine and supply dealers	187,594,692	3,946,041,218
207 Oil and petroleum products dealers	40,616,545	854,796,216	710 Funeral homes	11,311,211	234,568,182
208 Tire dealers, recappers and repairers	73,056,237	1,533,363,814	711 Others	2,021,237,031	42,417,241,010
209 Manufactured home (mobile home) dealers	4,465,499	93,576,264	712 Photographers, artists, photofinishers	55,476,891	1,160,362,687
<b>Food Group - 4.75%</b>	<b>\$ 1,832,250,973</b>	<b>\$ 38,416,024,454</b>	713 Printers, publishers, blueprinters, engravers, etc.	53,283,137	1,116,092,513
301 Bakeries	28,986,349	606,267,808	714 Laundries, dry cleaners, etc.	16,123,949	337,855,812
302 Candy and confectionery stores	6,675,126	138,744,345	715 Hospitals, physicians, veterinarians, etc.	73,605,653	1,546,830,200
303 Dairies and dairy bars	14,110,623	294,519,232	716 Boat and marine supply dealers	16,479,328	344,186,659
304 Grocery stores, meat markets, etc.	492,384,206	10,340,168,379	717 Pet, hobby and craft shops	89,090,726	1,869,481,243
305 Vending machine operators; drink stands	29,524,766	619,687,139	718 Chemical, janitorial supplies and paper products dealers	49,839,674	1,048,127,760
306 Restaurants, cafeterias, grills, snack bars, etc.	1,178,230,129	24,700,604,367	719 Machine shops; locksmiths, etc.	20,550,328	428,239,946
307 Others	22,231,561	462,067,246			
308 Taverns, nightclubs, etc.	60,108,214	1,253,965,938			
<b>Furniture Group - 4.75%</b>	<b>\$ 307,041,930</b>	<b>\$ 6,441,201,483</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 10,889,279,453</b>	<b>\$ 228,833,901,929</b>
401 Furniture stores	131,853,403	2,767,009,209	<b>Combined General Rate - 7%</b>	<b>\$ 1,417,628,502</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	56,959,815	1,196,848,030	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	4,472,786	93,233,824	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 106,455,673</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	21,392,021	449,735,725			
405 Others	16,360,826	341,025,427	<b>Grand Total - All Groups</b>	<b>\$ 12,413,363,629</b>	<b>\$ 228,833,901,929</b>
406 Awning and blinds dealers	2,794,754	58,465,880			
407 Antique dealers; interior decorators	28,997,730	606,792,788			
408 Upholstery shops; floor covering dealers	44,210,594	928,090,599			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 3,153,343,305</b>	<b>\$ 66,291,924,550</b>			
501 Department stores	331,398,722	6,975,594,123			
502 Drugstores; drug and medical supply houses	143,013,814	3,005,776,096			
503 Dry goods stores; fabric and yarn shops	8,158,738	171,094,955			
504 Farm implement and supply stores	74,537,330	1,565,696,340			
505 Discount stores; general stores	528,177,326	11,114,443,407			
506 Hardware stores	70,494,439	1,481,940,025			
507 Jewelry stores; watch and clock repair shops	41,813,620	878,006,981			
508 Leather and leather goods stores	5,495,152	115,546,812			
509 Industrial machinery and supply dealers	129,042,101	2,712,669,435			
510 Secondhand goods stores; flea markets	26,969,373	565,674,002			
511 Sporting goods stores; toy shops	91,480,175	1,920,945,213			
512 Variety stores; 5 & 10 specialty stores	85,974,838	1,809,143,613			
513 Others	1,458,467,145	30,650,144,400			
514 Paint, wallpaper, and glass stores	37,661,326	792,143,511			
515 Pawn shops; army surplus stores, etc.	12,128,785	255,024,231			
516 Road building equipment and supply dealers	75,458,076	1,587,547,419			
517 Gift and novelty shops; coin dealers	33,072,346	690,533,989			

\* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) processed by the Department of Revenue for the months of July through June. Data reflect sales (including purchases for use) primarily for the months of June through May, but may include sales for 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.

Note: Detail may not add to totals due to rounding.

**TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES  
BY COUNTY SUMMARY FOR FISCAL YEAR 2022-2023**

County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 169,831,793	\$ 3,568,867,246	Macon	\$ 45,573,759	\$ 957,089,699
Alexander	16,631,116	349,814,407	Madison	11,759,442	246,284,029
Alleghany	7,169,035	150,161,128	Martin	13,358,315	280,527,864
Anson	10,539,993	221,209,610	McDowell	27,378,530	573,664,320
Ashe	21,311,883	447,045,631	Mecklenburg	1,623,300,370	34,108,420,190
Avery	25,023,776	525,997,394	Mitchell	10,155,901	212,850,111
Beaufort	35,904,811	756,601,326	Montgomery	14,565,365	305,515,279
Bertie	6,589,458	138,248,000	Moore	108,712,668	2,280,940,600
Bladen	15,118,216	317,172,397	Nash	81,390,292	1,711,088,776
Brunswick	162,473,142	3,419,807,026	New Hanover	341,357,324	7,179,532,403
Buncombe	367,086,040	7,703,980,426	Northampton	7,700,680	161,960,239
Burke	54,546,058	1,146,309,903	Onslow	163,715,088	3,438,628,210
Cabarrus	258,325,199	5,435,301,203	Orange	132,731,445	2,788,217,449
Caldwell	45,950,610	966,716,440	Pamlico	7,255,731	152,237,662
Camden	4,966,422	104,174,491	Pasquotank	36,962,266	775,510,340
Carteret	90,845,302	1,913,936,498	Pender	45,570,444	958,583,497
Caswell	6,071,760	127,268,582	Perquimans	5,231,893	110,760,245
Catawba	166,518,274	3,508,242,241	Person	24,554,890	516,845,324
Chatham	61,511,407	1,290,817,742	Pitt	164,235,444	3,447,179,236
Cherokee	25,142,645	527,753,720	Polk	12,523,552	262,615,737
Chowan	9,625,563	201,989,916	Randolph	97,277,265	2,041,735,380
Clay	7,253,251	152,469,625	Richmond	26,880,679	563,704,088
Cleveland	70,948,120	1,489,278,275	Robeson	73,107,066	1,535,184,239
Columbus	28,245,573	592,915,939	Rockingham	60,064,517	1,261,863,855
Craven	82,371,814	1,730,011,099	Rowan	105,931,959	2,224,934,402
Cumberland	291,346,869	6,118,176,646	Rutherford	44,930,610	943,019,864
Currituck	43,146,280	905,164,595	Sampson	35,281,918	738,408,738
Dare	113,722,770	2,392,569,068	Scotland	20,703,977	435,075,971
Davidson	108,104,288	2,272,671,926	Stanly	51,184,571	1,078,921,899
Davie	27,851,665	584,792,994	Stokes	19,904,910	416,842,186
Duplin	28,961,082	608,399,084	Surry	65,294,220	1,373,069,281
Durham	507,283,064	10,661,429,553	Swain	12,330,626	258,753,890
Edgecombe	27,462,320	576,480,176	Transylvania	28,842,475	605,529,611
Forsyth	396,149,547	8,328,159,602	Tyrrell	1,608,276	33,728,767
Franklin	40,085,160	841,277,530	Union	173,834,366	3,652,424,218
Gaston	189,615,670	3,985,427,207	Vance	29,964,802	634,775,462
Gates	2,878,658	60,406,868	Wake	1,403,119,929	29,468,896,469
Graham	5,631,097	118,333,718	Warren	7,285,296	153,411,576
Granville	27,449,076	575,101,767	Washington	5,118,127	107,201,579
Greene	5,805,266	121,873,961	Watauga	68,066,694	1,428,322,072
Guilford	517,538,767	10,871,340,236	Wayne	83,532,789	1,755,660,674
Halifax	33,683,437	707,338,231	Wilkes	49,327,270	1,037,859,743
Harnett	77,124,580	1,616,709,626	Wilson	68,715,488	1,442,029,753
Haywood	57,811,439	1,213,036,815	Yadkin	16,434,853	344,982,933
Henderson	100,917,256	2,115,104,086	Yancey	10,534,495	221,195,283
Hertford	13,837,605	290,804,345	Foreign	505,971,437	10,655,342,632
Hoke	18,226,647	382,596,626	Combined General Rate	1,417,628,502	—
Hyde	4,468,116	93,595,528	Motor Vehicle Lease		
Iredell	192,077,804	4,042,889,754	(Short-Term)		
Jackson	45,437,442	953,379,078	and Subscription	106,455,673	—
Johnston	147,056,752	3,090,963,039			
Jones	3,444,666	72,129,846			
Lee	59,876,573	1,275,732,641			
Lenoir	36,997,099	775,574,666			
Lincoln	72,005,185	1,515,026,672	<b>TOTALS</b>	<b>\$ 12,413,363,629</b>	<b>\$ 228,833,901,929</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 months of July through June. Data reflect sales (including purchases for use) primarily for the months of June through May, but may include sales for prior periods.

Note: Data include sales and purchases for use of aircraft, boats, and manufactured and modular homes to the extent taxable; such transactions are exempt from county sales and use taxes.

— 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%.

Note: Detail may not add to totals due to rounding.