

**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>January 2024 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 16,959,453	\$ 356,306,337	Macon	\$ 3,707,108	\$ 77,876,355
Alexander	1,640,738	34,481,716	Madison	1,140,267	23,973,637
Alleghany	596,157	12,482,864	Martin	1,290,902	27,181,572
Anson	1,061,294	22,325,014	McDowell	2,472,842	51,979,069
Ashe	1,812,696	38,042,033	Mecklenburg	155,857,002	3,275,583,239
Avery	2,239,009	46,777,618	Mitchell	1,036,668	21,773,044
Beaufort	3,263,802	69,002,645	Montgomery	1,369,078	28,800,340
Bertie	686,803	13,912,274	Moore	11,412,542	239,956,601
Bladen	1,435,668	30,085,780	Nash	7,184,259	150,950,752
Brunswick	13,255,907	278,579,193	New Hanover	30,289,102	634,031,477
Buncombe	34,882,681	732,362,642	Northampton	698,593	14,670,035
Burke	5,118,260	107,522,112	Onslow	15,338,535	322,417,991
Cabarrus	26,597,827	559,415,636	Orange	12,478,798	262,358,182
Caldwell	4,300,242	90,287,057	Pamlico	605,255	12,719,800
Camden	515,766	10,848,662	Pasquotank	3,553,679	74,531,943
Carteret	6,875,287	144,924,143	Pender	3,783,254	79,519,440
Caswell	599,280	12,591,038	Perquimans	527,857	11,190,020
Catawba	16,354,265	343,536,856	Person	2,408,536	50,630,918
Chatham	6,257,016	131,572,474	Pitt	15,475,413	325,215,474
Cherokee	2,286,704	48,069,830	Polk	1,107,703	23,296,920
Chowan	868,332	18,320,325	Randolph	10,617,784	223,155,239
Clay	662,396	13,925,795	Richmond	2,691,291	56,587,315
Cleveland	6,738,631	141,134,841	Robeson	6,934,378	145,639,884
Columbus	2,496,274	52,472,537	Rockingham	5,446,505	114,476,930
Craven	7,965,640	167,208,960	Rowan	10,077,391	211,699,774
Cumberland	27,830,072	585,084,290	Rutherford	5,390,897	113,106,811
Currituck	2,098,142	44,113,036	Sampson	3,380,865	70,675,202
Dare	5,373,347	112,982,040	Scotland	2,155,121	45,258,641
Davidson	10,191,097	214,239,545	Stanly	4,963,739	104,343,487
Davie	2,744,710	57,664,611	Stokes	1,925,663	40,526,310
Duplin	2,562,375	53,842,943	Surry	6,151,589	129,313,660
Durham	47,671,793	1,002,732,610	Swain	1,323,276	27,753,795
Edgecombe	2,605,466	55,017,393	Transylvania	2,465,966	51,681,266
Forsyth	38,131,858	799,100,486	Tyrrell	166,845	3,511,076
Franklin	3,775,865	79,403,521	Union	16,836,024	354,172,979
Gaston	18,145,598	381,654,046	Vance	2,820,951	59,359,479
Gates	267,696	5,619,152	Wake	139,002,786	2,921,581,370
Graham	481,203	10,099,603	Warren	589,507	12,372,611
Granville	2,755,987	57,926,890	Washington	542,531	11,399,850
Greene	579,040	12,142,013	Watauga	5,890,092	123,900,427
Guilford	50,394,264	1,059,350,912	Wayne	8,247,549	173,091,599
Halifax	3,266,828	68,637,138	Wilkes	4,210,542	88,478,164
Harnett	7,684,320	161,370,295	Wilson	6,488,834	136,212,855
Haywood	5,405,454	113,336,052	Yadkin	1,495,554	31,454,690
Henderson	9,079,615	190,286,250	Yancey	965,522	20,309,014
Hertford	1,341,150	28,153,334	Foreign	51,886,986	1,091,052,365
Hoke	1,785,988	37,487,900	Combined General Rate	136,856,854	-
Hyde	200,363	4,236,978	Motor Vehicle Lease (Short-Term) and Subscription	8,475,894	-
Iredell	18,289,731	384,045,037			
Jackson	3,728,152	78,122,326			
Johnston	14,546,811	306,081,715			
Jones	336,627	7,017,771			
Lee	5,887,793	123,963,724			
Lenoir	3,371,266	70,233,584			
Lincoln	6,954,824	145,884,694	<b>TOTALS</b>	<b>\$ 1,182,695,898</b>	<b>\$ 21,795,789,869</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 January 2024. Data reflect sales (including purchases for use) primarily for December 2023, 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%.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES**

<b>January 2024 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>\$ 2,480,134</b>	<b>\$ 60,152,018</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 103,022,575</b>	<b>\$ 2,164,746,933</b>
001 Manufactured homes - 4.75%	1,300,763	27,384,486	601 Sheet metal shops; steel fabricators	4,592,991	95,926,279
002 Boats - 3%	646,462	21,548,745	602 Building hardware and machine stores	1,152,386	24,234,484
004 Modular homes - 4.75%	532,909	11,218,788	603 Building material dealers	69,832,200	1,468,758,199
			604 Cabinet shops	1,635,831	34,344,189
<b>Apparel Group - 4.75%</b>	<b>\$ 49,573,408</b>	<b>\$ 1,042,158,135</b>	605 Electrical, plumbing and heating supply dealers	18,610,987	390,456,940
101 Boot and shoe stores	8,009,926	168,462,891	606 Monument and tombstone dealers	90,216	1,898,910
102 Clothing stores	39,661,393	833,810,381	607 Others	4,336,357	90,825,391
103 Furriers (suppressed)			608 Storm window and door dealers	2,771,606	58,302,541
104 Men's clothing & accessory stores	150,068	3,158,029			
105 Women's clothing & accessory stores	34,758	705,527	<b>Unclassified Group - 4.75%</b>	<b>\$ 288,236,914</b>	<b>\$ 6,055,208,821</b>
106 Shoe repair shops	401,298	8,446,010	701 Beauty and barber shops and supply dealers	3,290,402	68,928,600
107 Others	1,315,965	27,575,297	702 Bookstores, school supply stores	4,634,326	97,321,734
<b>Automotive Group - 4.75%</b>	<b>\$ 52,320,292</b>	<b>\$ 1,093,325,699</b>	703 Newsstands	1,875,066	39,392,756
201 Motor vehicle dealers	12,166,475	255,285,786	704 Coal, wood, fuel oil, and bottled gas dealers	3,471,522	73,029,339
202 Service stations	4,902,335	102,404,662	705 Feed stores, millers, hatcheries	525,604	11,027,844
203 Garages	9,605,489	199,967,668	706 Florists and nurseries	2,199,056	45,490,310
204 Motorcycle and bicycle dealers	1,798,452	37,573,284	707 Airplane dealers	439,921	9,256,887
205 Automotive supply stores	12,037,185	252,760,403	708 Hotels, motels, cottage rentals, etc.	21,873,327	459,319,647
206 Others	2,663,775	53,519,698	709 Office machine and supply dealers	16,193,070	340,790,730
207 Oil and petroleum products dealers	3,409,725	71,779,612	710 Funeral homes	954,387	19,894,365
208 Tire dealers, recappers and repairers	5,504,605	115,159,535	711 Others	195,481,068	4,107,383,166
209 Manufactured home (mobile home) dealers	232,252	4,875,051	712 Photographers, artists, photofinishers	7,482,723	157,020,976
<b>Food Group - 4.75%</b>	<b>\$ 168,416,732</b>	<b>\$ 3,529,303,676</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,432,007	92,948,940
301 Bakeries	2,615,786	54,817,405	714 Laundries, dry cleaners, etc.	1,363,375	28,660,132
302 Candy and confectionery stores	695,961	14,538,078	715 Hospitals, physicians, veterinarians, etc.	6,723,813	141,200,731
303 Dairies and dairy bars	736,946	15,355,484	716 Boat and marine supply dealers	1,469,811	30,955,136
304 Grocery stores, meat markets, etc.	46,915,695	985,443,807	717 Pet, hobby and craft shops	9,999,093	210,266,420
305 Vending machine operators; drink stands	2,500,336	52,600,176	718 Chemical, janitorial supplies and paper products dealers	3,953,767	83,118,918
306 Restaurants, cafeterias, grills, snack bars, etc.	106,703,801	2,236,307,655	719 Machine shops; locksmiths, etc.	1,874,576	39,202,192
307 Others	2,307,513	46,288,116			
308 Taverns, nightclubs, etc.	5,940,694	123,952,955			
<b>Furniture Group - 4.75%</b>	<b>\$ 24,932,043</b>	<b>\$ 523,734,624</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 1,037,363,150</b>	<b>\$ 21,795,789,869</b>
401 Furniture stores	10,444,678	219,348,221	<b>Combined General Rate - 7%</b>	<b>\$ 136,856,854</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,510,075	94,719,695	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	394,381	8,297,394	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 8,475,894</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	2,008,478	42,278,908			
405 Others	1,410,623	29,567,675	<b>Grand Total - All Groups</b>	<b>\$ 1,182,695,898</b>	<b>\$ 21,795,789,869</b>
406 Awning and blinds dealers	185,909	3,887,855			
407 Antique dealers; interior decorators	2,737,652	57,517,353			
408 Upholstery shops; floor covering dealers	3,240,247	68,117,523			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 348,381,052</b>	<b>\$ 7,327,159,962</b>			
501 Department stores	47,741,532	1,004,930,356			
502 Drugstores; drug and medical supply houses	13,842,973	291,005,959			
503 Dry goods stores; fabric and yarn shops	676,985	14,239,743			
504 Farm implement and supply stores	7,139,664	150,211,635			
505 Discount stores; general stores	57,336,459	1,205,928,528			
506 Hardware stores	5,793,656	121,855,273			
507 Jewelry stores; watch and clock repair shops	7,275,624	153,079,290			
508 Leather and leather goods stores	797,775	16,795,245			
509 Industrial machinery and supply dealers	11,925,887	250,757,654			
510 Secondhand goods stores; flea markets	3,150,925	66,047,399			
511 Sporting goods stores; toy shops	10,642,835	223,834,004			
512 Variety stores; 5 & 10 specialty stores	10,702,490	225,293,251			
513 Others	156,657,634	3,294,461,008			
514 Paint, wallpaper, and glass stores	2,526,725	53,164,206			
515 Pawn shops; army surplus stores, etc.	1,360,692	28,469,641			
516 Road building equipment and supply dealers	7,215,970	151,910,442			
517 Gift and novelty shops; coin dealers	3,593,226	75,176,329			

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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.