

**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>October 2021 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,225,160	\$ 277,261,457	Macon	\$ 3,495,331	\$ 73,429,585
Alexander	1,283,561	26,785,893	Madison	881,416	18,489,280
Alleghany	484,362	10,176,275	Martin	987,168	20,569,488
Anson	803,222	16,876,386	McDowell	2,060,895	43,222,760
Ashe	1,617,600	33,977,231	Mecklenburg	120,445,647	2,529,130,620
Avery	2,017,083	42,319,002	Mitchell	789,212	16,523,200
Beaufort	2,720,744	57,923,449	Montgomery	1,182,573	24,870,819
Bertie	583,989	11,954,327	Moore	8,077,253	169,636,302
Bladen	1,087,049	22,785,408	Nash	5,456,632	114,579,903
Brunswick	11,414,329	240,251,882	New Hanover	25,452,364	534,891,334
Buncombe	28,890,853	603,810,328	Northampton	528,828	11,132,688
Burke	4,164,593	87,737,687	Onslow	12,605,975	264,124,297
Cabarrus	19,065,453	401,261,507	Orange	10,232,932	214,768,995
Caldwell	3,555,920	74,842,108	Pamlico	575,075	12,016,586
Camden	354,289	7,423,782	Pasquotank	2,810,498	59,063,129
Carteret	7,079,946	149,428,831	Pender	3,481,558	72,772,584
Caswell	463,015	9,637,790	Perquimans	471,779	10,102,440
Catawba	12,651,163	266,343,858	Person	1,912,798	40,285,032
Chatham	4,254,102	89,391,485	Pitt	12,774,562	267,585,066
Cherokee	2,056,523	43,220,700	Polk	947,668	19,890,220
Chowan	736,650	15,469,157	Randolph	6,634,652	139,441,322
Clay	553,314	11,584,278	Richmond	2,025,435	42,532,084
Cleveland	5,250,287	109,962,726	Robeson	5,813,905	122,071,520
Columbus	2,094,089	43,998,491	Rockingham	4,888,678	102,719,515
Craven	6,223,072	130,544,079	Rowan	7,767,825	162,149,859
Cumberland	22,101,287	463,707,832	Rutherford	3,487,109	73,038,517
Currituck	3,605,943	75,716,377	Sampson	2,611,313	54,816,943
Dare	10,366,595	216,933,381	Scotland	1,633,537	34,364,346
Davidson	7,760,430	163,332,203	Stanly	3,856,181	81,062,729
Davie	2,001,266	42,035,820	Stokes	1,480,091	31,044,520
Duplin	2,282,296	47,653,966	Surry	5,070,734	106,592,034
Durham	39,773,165	835,248,569	Swain	1,039,225	21,636,380
Edgecombe	2,411,995	50,651,516	Transylvania	2,321,204	48,775,762
Forsyth	30,051,735	631,634,204	Tyrrell	161,546	3,406,457
Franklin	2,904,497	60,907,656	Union	13,193,442	276,751,403
Gaston	13,789,355	289,472,603	Vance	2,972,697	62,778,496
Gates	216,197	4,549,181	Wake	103,153,265	2,165,808,930
Graham	513,015	10,820,797	Warren	537,759	11,202,296
Granville	2,001,517	42,032,704	Washington	403,987	8,471,513
Greene	414,647	8,718,865	Watauga	5,551,745	116,627,977
Guilford	39,076,929	820,940,368	Wayne	6,371,762	133,801,111
Halifax	2,493,359	52,430,515	Wilkes	4,076,944	85,870,686
Harnett	5,604,097	117,784,129	Wilson	5,225,729	109,483,560
Haywood	4,458,332	93,376,501	Yadkin	1,223,638	25,681,327
Henderson	7,510,897	157,664,080	Yancey	840,465	17,650,085
Hertford	1,157,963	24,096,842	Foreign	37,951,674	799,172,003
Hoke	1,331,804	27,976,414	Combined General Rate	114,611,409	-
Hyde	421,101	8,837,557	Motor Vehicle Lease (Short-Term) and Subscription	8,154,026	-
Iredell	14,268,982	299,840,221			
Jackson	3,727,431	77,996,717			
Johnston	11,602,615	244,113,218			
Jones	271,264	5,685,282			
Lee	4,642,452	98,956,339			
Lenoir	2,844,350	59,656,778			
Lincoln	5,435,208	114,289,046	<b>TOTALS</b>	<b>\$ 945,901,229</b>	<b>\$ 17,286,063,501</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 October 2021. Data reflect sales (including purchases for use) primarily for September 2021, 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>October 2021 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>\$ 3,022,895</b>	<b>\$ 79,829,991</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 101,568,676</b>	<b>\$ 2,132,024,701</b>
001 Manufactured homes - 4.75%	1,126,837	23,722,890	601 Sheet metal shops; steel fabricators	3,868,323	81,238,725
002 Boats - 3%	1,322,570	44,085,682	602 Building hardware and machine stores	960,158	20,155,336
004 Modular homes - 4.75%	573,487	12,021,419	603 Building material dealers	73,432,887	1,543,176,712
			604 Cabinet shops	1,516,220	31,846,308
<b>Apparel Group - 4.75%</b>	<b>\$ 32,122,132</b>	<b>\$ 673,209,382</b>	605 Electrical, plumbing and heating supply dealers	15,123,668	315,737,416
101 Boot and shoe stores	4,306,439	90,595,614	606 Monument and tombstone dealers	114,018	2,368,948
102 Clothing stores	26,576,750	556,624,561	607 Others	4,422,347	92,843,119
103 Furriers (suppressed)			608 Storm window and door dealers	2,131,054	44,658,137
104 Men's clothing & accessory stores	43,948	925,225			
105 Women's clothing & accessory stores	43,787	911,128	<b>Unclassified Group - 4.75%</b>	<b>\$ 242,734,004</b>	<b>\$ 5,093,468,875</b>
106 Shoe repair shops	254,845	5,363,168	701 Beauty and barber shops and supply dealers	2,501,355	52,481,243
107 Others	896,363	18,789,685	702 Bookstores, school supply stores	3,335,161	70,104,697
<b>Automotive Group - 4.75%</b>	<b>\$ 46,167,415</b>	<b>\$ 966,701,304</b>	703 Newsstands	1,323,573	27,269,217
201 Motor vehicle dealers	10,094,519	212,235,220	704 Coal, wood, fuel oil, and bottled gas dealers	2,010,448	42,304,018
202 Service stations	3,844,379	80,329,085	705 Feed stores, millers, hatcheries	922,018	19,352,226
203 Garages	7,941,153	165,207,466	706 Florists and nurseries	2,788,569	58,274,602
204 Motorcycle and bicycle dealers	1,587,078	33,334,547	707 Airplane dealers	552,799	11,616,078
205 Automotive supply stores	12,186,309	255,709,733	708 Hotels, motels, cottage rentals, etc.	27,488,051	577,324,848
206 Others	1,840,923	37,784,468	709 Office machine and supply dealers	14,173,128	295,900,519
207 Oil and petroleum products dealers	3,299,916	69,369,320	710 Funeral homes	1,176,741	24,144,411
208 Tire dealers, recappers and repairers	5,077,317	106,504,109	711 Others	157,336,080	3,305,016,173
209 Manufactured home (mobile home) dealers	295,820	6,227,357	712 Photographers, artists, photofinishers	3,877,198	80,511,111
			713 Printers, publishers, blueprinters, engravers, etc.	4,221,254	88,086,742
<b>Food Group - 4.75%</b>	<b>\$ 137,084,467</b>	<b>\$ 2,866,684,041</b>	714 Laundries, dry cleaners, etc.	1,168,239	24,492,279
301 Bakeries	2,098,636	43,728,297	715 Hospitals, physicians, veterinarians, etc.	6,734,205	141,521,898
302 Candy and confectionery stores	482,199	10,044,212	716 Boat and marine supply dealers	1,243,094	25,891,213
303 Dairies and dairy bars	1,001,886	20,881,890	717 Pet, hobby and craft shops	6,336,177	132,813,215
304 Grocery stores, meat markets, etc.	37,792,795	793,449,439	718 Chemical, janitorial supplies and paper products dealers	3,937,989	82,756,061
305 Vending machine operators; drink stands	2,431,939	51,117,360	719 Machine shops; locksmiths, etc.	1,607,925	33,608,325
306 Restaurants, cafeterias, grills, snack bars, etc.	86,753,895	1,811,626,029			
307 Others	1,847,170	38,272,995			
308 Taverns, nightclubs, etc.	4,675,949	97,563,818			
<b>Furniture Group - 4.75%</b>	<b>\$ 25,147,720</b>	<b>\$ 528,018,351</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 823,135,795</b>	<b>\$ 17,286,063,501</b>
401 Furniture stores	11,209,799	235,637,319			
402 Household appliance dealers and repair services	4,077,987	85,738,734	<b>Combined General Rate - 7%</b>	<b>\$ 114,611,409</b>	<b>\$ -</b>
403 Musical merchandise dealers	358,564	7,524,404	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
404 Industrial, office and store furniture and fixture dealers	1,534,927	32,289,967	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 8,154,026</b>	<b>\$ -</b>
405 Others	1,403,861	29,473,878			
406 Awning and blinds dealers	220,691	4,617,534			
407 Antique dealers; interior decorators	2,739,179	57,193,975			
408 Upholstery shops; floor covering dealers	3,602,712	75,542,539			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 235,288,486</b>	<b>\$ 4,946,126,855</b>	<b>Grand Total - All Groups</b>	<b>\$ 945,901,229</b>	<b>\$ 17,286,063,501</b>
501 Department stores	25,044,267	526,979,982			
502 Drugstores; drug and medical supply houses	11,218,687	235,816,120			
503 Dry goods stores; fabric and yarn shops	729,192	15,289,176			
504 Farm implement and supply stores	5,753,440	120,709,275			
505 Discount stores; general stores	39,338,751	827,701,129			
506 Hardware stores	4,821,771	101,341,990			
507 Jewelry stores; watch and clock repair shops	3,129,172	65,677,029			
508 Leather and leather goods stores	323,989	6,818,873			
509 Industrial machinery and supply dealers	9,021,116	189,445,719			
510 Secondhand goods stores; flea markets	2,130,071	44,579,355			
511 Sporting goods stores; toy shops	7,592,789	159,841,748			
512 Variety stores; 5 & 10 specialty stores	6,761,789	142,656,005			
513 Others	107,171,877	2,252,030,956			
514 Paint, wallpaper, and glass stores	2,649,449	55,759,861			
515 Pawn shops; army surplus stores, etc.	832,309	17,475,540			
516 Road building equipment and supply dealers	6,414,712	134,914,092			
517 Gift and novelty shops; coin dealers	2,355,106	49,090,003			

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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.