

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

November 2021 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 12,908,038	\$ 270,987,054	Macon	\$ 3,584,281	\$ 75,195,787
Alexander	1,288,154	27,152,174	Madison	833,462	17,466,528
Alleghany	508,823	10,680,590	Martin	985,601	20,614,059
Anson	763,908	15,989,731	McDowell	2,123,785	44,628,111
Ashe	1,644,918	34,557,614	Mecklenburg	120,637,088	2,534,343,483
Avery	2,116,198	44,451,183	Mitchell	775,768	16,302,095
Beaufort	2,584,486	54,554,747	Montgomery	1,139,735	23,766,780
Bertie	485,898	10,216,273	Moore	8,687,192	182,500,563
Bladen	1,011,185	21,276,925	Nash	5,426,514	113,925,467
Brunswick	10,955,378	230,696,597	New Hanover	25,639,353	538,532,191
Buncombe	30,227,119	634,557,850	Northampton	545,667	11,385,492
Burke	4,066,503	85,768,488	Onslow	12,122,644	254,411,613
Cabarrus	18,333,434	387,398,524	Orange	9,771,709	205,026,827
Caldwell	3,345,564	70,528,686	Pamlico	530,927	11,124,869
Camden	359,986	7,440,954	Pasquotank	2,827,468	59,306,668
Carteret	6,317,217	133,154,694	Pender	3,159,520	66,253,718
Caswell	405,207	8,505,323	Perquimans	421,156	8,835,336
Catawba	12,330,711	260,761,843	Person	1,793,294	37,730,751
Chatham	4,297,785	90,296,918	Pitt	12,246,875	257,252,686
Cherokee	2,055,230	43,056,845	Polk	1,029,795	21,601,313
Chowan	717,047	14,900,339	Randolph	6,677,996	140,376,169
Clay	566,729	11,946,482	Richmond	2,018,998	42,452,490
Cleveland	4,906,162	103,100,095	Robeson	5,068,767	106,640,800
Columbus	2,041,993	42,912,086	Rockingham	4,557,284	95,693,884
Craven	6,096,920	128,246,342	Rowan	7,156,875	150,707,927
Cumberland	21,358,507	448,412,997	Rutherford	3,475,492	73,055,008
Currituck	2,519,974	52,964,016	Sampson	2,467,151	51,694,204
Dare	7,717,041	163,003,075	Scotland	1,632,774	34,328,385
Davidson	7,381,790	154,834,143	Stanly	3,710,183	78,031,072
Davie	1,984,826	41,532,198	Stokes	1,472,154	30,869,176
Duplin	2,227,126	46,704,325	Surry	5,002,887	104,828,514
Durham	37,657,195	790,512,222	Swain	1,008,832	21,258,469
Edgecombe	2,208,976	46,322,786	Transylvania	2,301,989	48,472,567
Forsyth	30,711,274	644,651,216	Tyrrell	115,422	2,429,139
Franklin	2,808,798	58,963,084	Union	13,043,644	274,032,212
Gaston	13,631,164	286,663,477	Vance	2,617,262	55,151,382
Gates	221,701	4,651,649	Wake	102,796,554	2,156,859,833
Graham	605,859	12,181,821	Warren	539,284	11,338,700
Granville	1,988,894	41,733,409	Washington	391,629	8,125,740
Greene	420,269	8,838,463	Watauga	5,770,022	120,995,941
Guilford	39,247,584	824,222,844	Wayne	6,153,291	128,995,829
Halifax	2,514,811	52,743,907	Wilkes	3,997,327	83,925,514
Harnett	6,100,477	127,717,532	Wilson	5,437,762	113,844,590
Haywood	4,672,093	98,252,239	Yadkin	1,322,233	27,765,981
Henderson	8,047,590	168,777,185	Yancey	836,673	17,538,943
Hertford	1,061,972	22,313,706	Foreign	38,805,445	817,412,123
Hoke	1,399,804	29,415,678	Combined General Rate	103,634,828	—
Hyde	381,988	8,017,324	Motor Vehicle Lease (Short-Term)		
Iredell	13,861,343	291,275,613	and Subscription	8,811,785	—
Jackson	3,807,282	79,915,293			
Johnston	11,299,760	237,421,017			
Jones	276,456	5,805,006			
Lee	4,405,933	93,413,126			
Lenoir	2,788,184	58,081,367			
Lincoln	5,256,680	110,630,551	TOTALS	\$ 924,006,317	\$ 17,050,138,556

* 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 November 2021. Data reflect sales (including purchases for use) primarily for October 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

November 2021 Report					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
3% and 4.75% Tax Group	\$ 2,529,746	\$ 67,924,188	Lumber & Building Material Group - 4.75%	\$ 99,624,991	\$ 2,092,863,123
001 Manufactured homes - 4.75%	839,053	17,664,270	601 Sheet metal shops; steel fabricators	4,987,852	104,943,511
002 Boats - 3%	1,194,262	39,808,721	602 Building hardware and machine stores	894,573	18,793,634
004 Modular homes - 4.75%	496,432	10,451,197	603 Building material dealers	69,963,567	1,471,720,804
			604 Cabinet shops	1,486,960	31,140,479
Apparel Group - 4.75%	\$ 30,876,645	\$ 648,776,665	605 Electrical, plumbing and heating supply dealers	15,261,702	319,045,907
101 Boot and shoe stores	4,656,200	97,885,235	606 Monument and tombstone dealers	101,514	2,119,719
102 Clothing stores	25,056,429	526,530,256	607 Others	4,625,596	97,025,856
103 Furriers (suppressed)			608 Storm window and door dealers	2,303,227	48,073,212
104 Men's clothing & accessory stores	27,687	581,245			
105 Women's clothing & accessory stores	36,487	741,269	Unclassified Group - 4.75%	\$ 228,584,936	\$ 4,794,537,069
106 Shoe repair shops	242,938	5,110,658	701 Beauty and barber shops and supply dealers	2,289,796	48,017,411
107 Others	856,904	17,928,001	702 Bookstores, school supply stores	2,694,466	56,423,269
Automotive Group - 4.75%	\$ 46,268,937	\$ 967,945,453	703 Newsstands	1,323,526	27,665,695
201 Motor vehicle dealers	10,401,326	218,547,035	704 Coal, wood, fuel oil, and bottled gas dealers	2,603,396	54,433,226
202 Service stations	4,452,795	93,427,738	705 Feed stores, millers, hatcheries	917,255	19,278,445
203 Garages	8,233,716	170,025,039	706 Florists and nurseries	3,017,091	63,003,004
204 Motorcycle and bicycle dealers	1,615,447	33,850,000	707 Airplane dealers	339,434	7,122,676
205 Automotive supply stores	10,498,329	220,263,599	708 Hotels, motels, cottage rentals, etc.	29,355,642	617,393,287
206 Others	1,755,258	36,469,109	709 Office machine and supply dealers	15,982,585	335,602,369
207 Oil and petroleum products dealers	3,431,756	72,115,892	710 Funeral homes	1,027,791	21,697,493
208 Tire dealers, recappers and repairers	5,468,029	114,574,379	711 Others	142,449,208	2,988,236,098
209 Manufactured home (mobile home) dealers	412,281	8,672,663	712 Photographers, artists, photofinishers	3,956,777	82,211,117
Food Group - 4.75%	\$ 142,907,721	\$ 2,998,015,128	713 Printers, publishers, blueprinters, engravers, etc.	4,112,673	85,693,303
301 Bakeries	2,215,892	46,390,184	714 Laundries, dry cleaners, etc.	1,174,910	24,607,321
302 Candy and confectionery stores	477,692	9,997,395	715 Hospitals, physicians, veterinarians, etc.	5,282,437	111,042,909
303 Dairies and dairy bars	903,145	18,738,999	716 Boat and marine supply dealers	1,076,438	22,348,656
304 Grocery stores, meat markets, etc.	39,343,042	826,047,713	717 Pet, hobby and craft shops	5,864,317	122,961,903
305 Vending machine operators; drink stands	2,309,495	48,528,343	718 Chemical, janitorial supplies and paper products dealers	3,667,015	77,017,032
306 Restaurants, cafeterias, grills, snack bars, etc.	91,159,704	1,912,820,348	719 Machine shops; locksmiths, etc.	1,450,179	29,781,854
307 Others	1,763,056	36,788,850			
308 Taverns, nightclubs, etc.	4,735,694	98,703,297			
Furniture Group - 4.75%	\$ 24,267,947	\$ 509,064,710	Total Retail Sales and Use Group	\$ 811,559,704	\$ 17,050,138,556
401 Furniture stores	10,976,743	230,400,087	Combined General Rate - 7%	\$ 103,634,828	\$ -
402 Household appliance dealers and repair services	4,226,510	88,788,894	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	324,376	6,809,122	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 8,811,785	\$ -
404 Industrial, office and store furniture and fixture dealers	1,542,575	32,445,660			
405 Others	1,157,911	24,015,879	Grand Total - All Groups	\$ 924,006,317	\$ 17,050,138,556
406 Awning and blinds dealers	205,449	4,283,340			
407 Antique dealers; interior decorators	2,304,411	48,270,788			
408 Upholstery shops; floor covering dealers	3,529,971	74,050,939			
General Merchandise Group - 4.75%	\$ 236,498,781	\$ 4,971,012,221			
501 Department stores	23,696,384	498,782,207			
502 Drugstores; drug and medical supply houses	11,125,518	233,612,106			
503 Dry goods stores; fabric and yarn shops	676,656	14,165,412			
504 Farm implement and supply stores	5,618,486	118,086,074			
505 Discount stores; general stores	42,390,653	892,000,963			
506 Hardware stores	4,918,563	103,482,620			
507 Jewelry stores; watch and clock repair shops	3,221,474	67,438,327			
508 Leather and leather goods stores	377,437	7,931,322			
509 Industrial machinery and supply dealers	10,244,467	215,386,725			
510 Secondhand goods stores; flea markets	2,271,886	47,660,534			
511 Sporting goods stores; toy shops	6,652,622	139,643,916			
512 Variety stores; 5 & 10 specialty stores	6,310,164	132,754,199			
513 Others	107,017,148	2,248,333,114			
514 Paint, wallpaper, and glass stores	2,611,175	54,967,039			
515 Pawn shops; army surplus stores, etc.	878,163	18,447,018			
516 Road building equipment and supply dealers	5,980,772	125,815,456			
517 Gift and novelty shops; coin dealers	2,507,214	52,505,188			

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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.