

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

December 2015 Report

County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 8,590,036	\$ 180,625,519	Macon	\$ 1,660,800	\$ 34,809,279
Alexander	671,652	13,807,259	Madison	366,786	7,557,212
Alleghany	229,334	4,795,565	Martin	727,030	15,255,415
Anson	538,194	11,320,545	McDowell	1,191,873	25,056,542
Ashe	893,978	18,673,309	Mecklenburg	75,702,677	1,590,152,959
Avery	876,978	18,335,854	Mitchell	518,426	10,887,761
Beaufort	1,677,790	35,182,342	Montgomery	598,397	12,543,366
Bertie	298,740	6,276,321	Moore	4,335,677	91,120,143
Bladen	723,198	15,150,331	Nash	3,754,494	78,659,325
Brunswick	4,587,515	95,714,157	New Hanover	14,571,237	305,345,288
Buncombe	18,802,220	394,485,311	Northampton	359,874	7,567,821
Burke	3,008,066	63,150,073	Onslow	6,975,421	146,587,089
Cabarrus	12,160,262	255,576,840	Orange	5,852,905	122,748,074
Caldwell	2,244,711	46,570,591	Pamlico	287,508	6,028,428
Camden	178,027	3,739,264	Pasquotank	1,680,504	35,198,112
Carteret	3,254,590	68,429,380	Pender	1,265,339	26,580,417
Caswell	241,217	5,045,236	Perquimans	199,831	4,125,474
Catawba	8,359,401	175,762,702	Person	1,130,183	23,799,016
Chatham	1,992,581	41,852,270	Pitt	8,356,432	175,504,304
Cherokee	981,838	20,769,868	Polk	379,397	7,947,903
Chowan	405,238	8,496,896	Randolph	3,951,882	82,631,247
Clay	234,255	4,907,842	Richmond	1,294,303	27,146,322
Cleveland	2,975,725	62,370,166	Robeson	3,652,921	76,827,689
Columbus	1,285,444	26,876,717	Rockingham	2,368,016	49,674,260
Craven	3,764,985	78,992,878	Rowan	4,402,350	92,060,626
Cumberland	14,518,196	304,522,751	Rutherford	1,801,584	37,659,315
Currituck	794,374	16,619,168	Sampson	1,638,014	34,357,570
Dare	2,995,244	62,812,202	Scotland	1,004,795	21,077,439
Davidson	4,214,953	88,305,362	Stanly	1,912,132	40,053,722
Davie	1,207,479	25,339,247	Stokes	731,534	15,309,235
Duplin	1,350,520	28,328,448	Surry	3,164,708	66,423,373
Durham	24,954,437	523,760,493	Swain	542,346	11,392,072
Edgecombe	1,178,417	24,597,820	Transylvania	1,050,191	22,002,925
Forsyth	18,957,103	398,215,548	Tyrrell	77,373	1,625,672
Franklin	1,290,596	27,130,327	Union	6,610,034	138,608,399
Gaston	7,481,693	156,970,173	Vance	1,566,915	32,949,081
Gates	122,330	2,571,809	Wake	54,348,461	1,140,844,967
Graham	189,940	3,994,851	Warren	233,157	4,846,295
Granville	1,182,988	25,023,964	Washington	294,749	6,150,753
Greene	246,143	5,144,628	Watauga	3,031,315	63,347,334
Guilford	25,878,475	543,193,140	Wayne	4,308,462	90,503,511
Halifax	1,669,679	35,086,469	Wilkes	1,988,394	41,735,253
Harnett	2,808,276	58,761,688	Wilson	3,369,384	69,120,486
Haywood	2,565,825	53,753,877	Yadkin	704,607	14,763,563
Henderson	4,174,045	87,698,956	Yancey	399,928	8,381,751
Hertford	796,442	16,726,102	Foreign	28,559,259	604,356,882
Hoke	690,463	14,376,944	Combined General Rate	105,682,816	-
Hyde	132,213	2,777,493	Motor Vehicle Leasing (Short-Term)	5,459,700	-
Iredell	7,724,106	162,168,246			
Jackson	1,547,424	32,439,857			
Johnston	5,842,585	122,781,712			
Jones	102,518	2,140,167			
Lee	2,594,910	54,540,552			
Lenoir	1,854,715	38,829,361			
Lincoln	2,358,578	49,454,796	TOTALS	\$ 594,464,757	\$ 10,146,297,061

* 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 December 2015. Data reflect sales primarily in November 2015, but may include sales from prior periods.

— Sales not tabulated. Gross receipts derived from electricity, piped natural gas, telecommunications service and ancillary service, video programming service (cable and direct-to-home satellite), and spirituous liquor 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

December 2015 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 967,707	\$ 26,543,627	Lumber & Building Material Group - 4.75%	\$ 47,253,012	\$ 993,534,389
001 Manufactured homes - 4.75%	188,853	3,980,940	601 Sheet metal shops; steel fabricators	1,809,789	38,010,784
002 Boats - 3%	502,071	16,735,686	602 Building hardware and machine stores	383,826	8,065,904
004 Modular homes - 4.75%	276,783	5,827,000	603 Building material dealers	33,145,100	697,247,829
			604 Cabinet shops	1,103,810	23,165,651
Apparel Group - 4.75%	\$ 22,278,929	\$ 467,080,694	605 Electrical, plumbing and heating supply dealers	8,149,947	171,373,916
101 Boot and shoe stores	3,142,562	66,203,492	606 Monument and tombstone dealers	82,515	1,700,090
102 Clothing stores	18,182,067	380,976,424	607 Others	1,505,101	31,473,015
103 Furriers (suppressed)			608 Storm window and door dealers	1,072,924	22,497,200
104 Men's clothing & accessory stores	21,608	450,532			
105 Women's clothing & accessory stores	34,399	716,510	Unclassified Group - 4.75%	\$ 128,776,424	\$ 2,702,086,637
106 Shoe repair shops	242,971	5,116,052	701 Beauty and barber shops and supply dealers	1,609,924	33,549,198
107 Others	655,323	13,617,684	702 Bookstores, school supply stores	3,082,896	64,823,994
Automotive Group - 4.75%	\$ 25,914,297	\$ 541,618,294	703 Newsstands	551,647	11,662,963
201 Motor vehicle dealers	6,563,332	137,529,649	704 Coal, wood, fuel oil, and bottled gas dealers	1,430,960	30,033,959
202 Service stations	2,898,292	60,198,709	705 Feed stores, millers, hatcheries	496,397	10,443,053
203 Garages	2,531,197	52,164,227	706 Florists and nurseries	1,480,713	30,891,443
204 Motorcycle and bicycle dealers	838,633	17,609,322	707 Airplane dealers	1,240,147	26,090,391
205 Automotive supply stores	7,355,626	153,885,981	708 Hotels, motels, cottage rentals, etc.	13,023,649	273,626,536
206 Others	777,477	16,261,316	709 Office machine and supply dealers	9,257,518	194,742,552
207 Oil and petroleum products dealers	1,958,068	41,196,364	710 Funeral homes	766,422	15,688,216
208 Tire dealers, recappers and repairers	2,811,766	58,999,655	711 Others	76,672,726	1,608,392,592
209 Manufactured home (mobile home) dealers	179,907	3,773,071	712 Photographers, artists, photofinishers	2,663,698	55,807,705
Food Group - 4.75%	\$ 98,654,389	\$ 2,064,284,749	713 Printers, publishers, blueprinters, engravers, etc.	3,054,914	64,042,946
301 Bakeries	1,515,912	31,853,358	714 Laundries, dry cleaners, etc.	1,186,669	24,809,596
302 Candy and confectionery stores	439,015	9,277,594	715 Hospitals, physicians, veterinarians, etc.	3,906,446	82,025,668
303 Dairies and dairy bars	397,761	8,208,830	716 Boat and marine supply dealers	791,236	16,587,033
304 Grocery stores, meat markets, etc.	26,349,766	552,707,157	717 Pet, hobby and craft shops	4,935,206	103,747,916
305 Vending machine operators; drink stands	3,014,071	63,378,477	718 Chemical, janitorial supplies and paper products dealers	2,072,900	43,532,237
306 Restaurants, cafeterias, grills, snack bars, etc.	63,455,591	1,326,282,237	719 Machine shops; locksmiths, etc.	552,356	11,588,641
307 Others	754,908	15,767,601			
308 Taverns, nightclubs, etc.	2,727,365	56,809,495			
Furniture Group - 4.75%	\$ 17,051,151	\$ 357,827,158	Total Retail Sales and Use Group	\$ 483,322,241	\$ 10,146,297,061
401 Furniture stores	7,498,711	157,483,855			
402 Household appliance dealers and repair services	3,991,250	83,860,862	Combined General Rate - 7%	\$ 105,682,816	\$ -
403 Musical merchandise dealers	297,402	6,207,783	Electricity, piped natural gas, telecommunications, cable, satellite, and liquor		
404 Industrial, office and store furniture and fixture dealers	908,818	19,112,022			
405 Others	391,842	8,157,111	Motor Vehicle Leasing (Short-Term) - 8%	\$ 5,459,700	\$ -
406 Awning and blinds dealers	119,282	2,503,038			
407 Antique dealers; interior decorators	1,728,044	36,200,159	Grand Total - All Groups	\$ 594,464,757	\$ 10,146,297,061
408 Upholstery shops; floor covering dealers	2,115,801	44,302,329			
General Merchandise Group - 4.75%	\$ 142,426,333	\$ 2,993,321,512			
501 Department stores	22,163,246	466,705,247			
502 Drugstores; drug and medical supply houses	6,842,726	143,979,194			
503 Dry goods stores; fabric and yarn shops	667,940	13,931,635			
504 Farm implement and supply stores	2,343,982	49,279,311			
505 Discount stores; general stores	39,187,713	824,742,218			
506 Hardware stores	2,421,365	50,694,533			
507 Jewelry stores; watch and clock repair shops	2,177,918	45,591,463			
508 Leather and leather goods stores	205,176	4,319,502			
509 Industrial machinery and supply dealers	6,555,462	137,775,167			
510 Secondhand goods stores; flea markets	2,375,819	49,641,731			
511 Sporting goods stores; toy shops	4,699,389	98,753,726			
512 Variety stores; 5 & 10 specialty stores	5,184,746	109,102,270			
513 Others	40,281,828	845,170,416			
514 Paint, wallpaper, and glass stores	1,547,839	32,484,067			
515 Pawn shops; army surplus stores, etc.	554,461	11,635,162			
516 Road building equipment and supply dealers	3,288,194	69,215,833			
517 Gift and novelty shops; coin dealers	1,928,528	40,300,037			

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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.