

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

February 2018 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 8,721,024	\$ 183,106,518	Macon	\$ 1,561,974	\$ 32,740,165
Alexander	737,764	15,331,781	Madison	411,667	8,617,407
Alleghany	274,860	5,731,595	Martin	690,588	14,452,316
Anson	544,931	11,413,733	McDowell	1,212,838	25,336,676
Ashe	837,732	17,586,841	Mecklenburg	79,092,524	1,659,154,851
Avery	1,029,340	21,588,966	Mitchell	545,667	11,406,487
Beaufort	1,654,174	34,495,723	Montgomery	707,156	14,770,109
Bertie	408,778	8,556,521	Moore	4,162,762	86,888,723
Bladen	789,535	16,613,307	Nash	3,884,378	81,463,406
Brunswick	5,032,787	105,408,327	New Hanover	14,570,223	305,196,366
Buncombe	18,119,671	379,636,925	Northampton	331,290	6,926,524
Burke	2,455,739	51,536,714	Onslow	6,948,171	145,494,737
Cabarrus	12,089,190	254,084,097	Orange	6,897,179	143,809,169
Caldwell	2,268,823	46,871,707	Pamlico	278,991	5,887,314
Camden	187,112	3,884,133	Pasquotank	1,678,646	35,006,640
Carteret	3,290,193	68,899,029	Pender	1,468,836	30,604,526
Caswell	268,253	5,553,566	Perquimans	229,796	4,818,660
Catawba	8,289,782	173,753,209	Person	1,154,299	24,198,727
Chatham	1,960,668	41,129,156	Pitt	8,455,636	176,739,299
Cherokee	1,055,770	22,031,581	Polk	485,667	10,154,549
Chowan	428,565	8,957,257	Randolph	3,946,584	82,586,381
Clay	275,111	5,706,773	Richmond	1,292,347	27,124,433
Cleveland	3,595,520	75,414,901	Robeson	3,853,114	80,231,976
Columbus	1,500,149	31,316,296	Rockingham	2,271,831	47,502,483
Craven	3,654,694	76,691,357	Rowan	4,763,861	99,874,344
Cumberland	13,549,664	284,364,270	Rutherford	1,988,472	41,425,667
Currituck	918,228	18,039,426	Sampson	1,717,438	35,621,475
Dare	2,738,341	57,342,977	Scotland	1,031,593	21,605,997
Davidson	4,736,925	99,001,280	Stanly	2,018,173	42,213,039
Davie	1,140,167	23,816,817	Stokes	841,067	17,655,014
Duplin	1,448,029	30,290,791	Surry	3,038,661	63,796,607
Durham	25,906,610	543,576,258	Swain	365,819	7,637,481
Edgecombe	1,260,191	26,337,631	Transylvania	1,050,110	21,968,382
Forsyth	18,730,567	392,453,860	Tyrrell	101,444	2,131,343
Franklin	1,440,955	30,170,664	Union	7,356,602	154,397,045
Gaston	8,135,863	170,669,278	Vance	1,393,557	29,384,072
Gates	134,761	2,825,541	Wake	62,968,686	1,320,520,011
Graham	199,513	4,169,994	Warren	263,657	5,551,722
Granville	1,230,092	25,714,999	Washington	275,231	5,752,709
Greene	243,843	5,072,565	Watauga	2,869,104	60,093,809
Guilford	25,591,150	536,854,394	Wayne	4,082,831	85,677,556
Halifax	1,770,682	37,063,734	Wilkes	2,260,793	47,147,661
Harnett	3,313,572	69,302,492	Wilson	3,435,198	71,839,625
Haywood	2,432,371	50,930,637	Yadkin	754,426	15,824,300
Henderson	4,524,360	94,698,526	Yancey	407,973	8,549,174
Hertford	834,921	17,495,225	Foreign	28,376,617	597,440,816
Hoke	714,054	14,985,900	Combined General Rate	144,158,513	–
Hyde	113,493	2,316,476	Motor Vehicle Leasing (Short-Term)	5,763,939	–
Iredell	8,097,464	169,843,398			
Jackson	1,683,520	35,146,268			
Johnston	6,331,226	132,835,591			
Jones	171,505	3,599,965			
Lee	2,616,608	55,440,110			
Lenoir	1,968,554	41,052,759			
Lincoln	2,556,026	53,632,775	TOTALS	\$ 651,419,348	\$ 10,511,564,388

* 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 February 2018. Data reflect sales primarily in January 2018, but may include sales from prior periods.

– 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%.

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

February 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,086,030	\$ 27,903,337	Lumber & Building Material Group - 4.75%	\$ 53,893,760	\$ 1,130,166,257
001 Manufactured homes - 4.75%	319,907	6,742,442	601 Sheet metal shops; steel fabricators	2,258,985	47,232,947
002 Boats - 3%	410,256	13,675,075	602 Building hardware and machine stores	474,675	9,942,072
004 Modular homes - 4.75%	355,866	7,485,820	603 Building material dealers	34,706,457	729,554,606
			604 Cabinet shops	1,306,354	26,169,114
Apparel Group - 4.75%	\$ 16,293,568	\$ 341,974,672	605 Electrical, plumbing and heating supply dealers	11,610,425	243,168,572
101 Boot and shoe stores	2,249,831	47,308,760	606 Monument and tombstone dealers	67,817	1,424,967
102 Clothing stores	13,160,519	276,291,981	607 Others	2,121,520	44,475,422
103 Furriers (suppressed)			608 Storm window and door dealers	1,347,528	28,198,558
104 Men's clothing & accessory stores	11,422	240,463			
105 Women's clothing & accessory stores	16,709	346,638	Unclassified Group - 4.75%	\$ 149,966,106	\$ 3,143,550,986
106 Shoe repair shops	209,678	4,404,169	701 Beauty and barber shops and supply dealers	1,826,229	38,253,240
107 Others	645,408	13,382,660	702 Bookstores, school supply stores	4,893,260	102,929,911
Automotive Group - 4.75%	\$ 34,372,951	\$ 717,700,864	703 Newsstands	647,808	13,445,151
201 Motor vehicle dealers	7,618,475	159,983,732	704 Coal, wood, fuel oil, and bottled gas dealers	3,729,689	78,399,629
202 Service stations	3,138,658	65,601,833	705 Feed stores, millers, hatcheries	665,016	13,921,993
203 Garages	5,267,892	108,115,752	706 Florists and nurseries	1,253,191	25,397,687
204 Motorcycle and bicycle dealers	772,303	16,109,978	707 Airplane dealers	451,978	9,414,984
205 Automotive supply stores	8,991,866	187,877,889	708 Hotels, motels, cottage rentals, etc.	12,803,103	268,953,218
206 Others	1,471,115	30,648,353	709 Office machine and supply dealers	12,339,543	259,510,110
207 Oil and petroleum products dealers	3,307,944	69,562,626	710 Funeral homes	895,800	18,587,222
208 Tire dealers, recappers and repairers	3,586,574	75,222,961	711 Others	90,463,497	1,896,259,968
209 Manufactured home (mobile home) dealers	218,125	4,577,739	712 Photographers, artists, photofinishers	1,842,829	38,191,777
Food Group - 4.75%	\$ 99,689,535	\$ 2,083,541,170	713 Printers, publishers, blueprinters, engravers, etc.	3,240,615	67,886,589
301 Bakeries	1,408,870	28,993,809	714 Laundries, dry cleaners, etc.	1,097,491	22,927,075
302 Candy and confectionery stores	276,675	5,733,713	715 Hospitals, physicians, veterinarians, etc.	6,205,182	130,346,273
303 Dairies and dairy bars	358,002	7,417,649	716 Boat and marine supply dealers	441,817	9,184,770
304 Grocery stores, meat markets, etc.	27,320,983	573,123,875	717 Pet, hobby and craft shops	3,607,166	75,378,738
305 Vending machine operators; drink stands	1,718,974	36,027,138	718 Chemical, janitorial supplies and paper products dealers	2,637,368	55,339,763
306 Restaurants, cafeterias, grills, snack bars, etc.	64,817,385	1,353,830,572	719 Machine shops; locksmiths, etc.	924,524	19,222,888
307 Others	1,066,525	21,923,916			
308 Taverns, nightclubs, etc.	2,722,122	56,490,499			
Furniture Group - 4.75%	\$ 17,034,924	\$ 357,240,829	Total Retail Sales and Use Group	\$ 501,496,896	\$ 10,511,564,388
401 Furniture stores	6,864,074	144,132,930	Combined General Rate - 7%	\$ 144,158,513	\$ -
402 Household appliance dealers and repair services	3,856,808	81,018,171	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	314,542	6,564,548	Motor Vehicle Leasing (Short-Term) - 8%	\$ 5,763,939	\$ -
404 Industrial, office and store furniture and fixture dealers	1,239,661	26,218,962			
405 Others	563,603	11,608,502	Grand Total - All Groups	\$ 651,419,348	\$ 10,511,564,388
406 Awning and blinds dealers	143,560	3,005,521			
407 Antique dealers; interior decorators	1,588,486	33,115,242			
408 Upholstery shops; floor covering dealers	2,464,189	51,576,953			
General Merchandise Group - 4.75%	\$ 129,160,023	\$ 2,709,486,272			
501 Department stores	15,643,551	329,261,951			
502 Drugstores; drug and medical supply houses	7,628,633	160,415,941			
503 Dry goods stores; fabric and yarn shops	485,519	10,160,076			
504 Farm implement and supply stores	3,034,380	63,817,161			
505 Discount stores; general stores	31,289,373	658,444,157			
506 Hardware stores	2,576,517	54,077,089			
507 Jewelry stores; watch and clock repair shops	1,501,307	31,468,887			
508 Leather and leather goods stores	231,024	4,860,186			
509 Industrial machinery and supply dealers	7,245,305	152,098,022			
510 Secondhand goods stores; flea markets	1,659,833	34,713,700			
511 Sporting goods stores; toy shops	3,636,055	75,971,710			
512 Variety stores; 5 & 10 specialty stores	3,835,888	80,644,304			
513 Others	43,213,587	902,975,462			
514 Paint, wallpaper, and glass stores	1,792,144	37,672,194			
515 Pawn shops; army surplus stores, etc.	510,807	10,662,808			
516 Road building equipment and supply dealers	3,530,526	74,308,312			
517 Gift and novelty shops; coin dealers	1,345,576	27,934,315			

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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.