

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

February 2021 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,846,891	\$ 248,909,588	Macon	\$ 2,421,798	\$ 50,720,001
Alexander	1,173,598	24,664,041	Madison	808,243	16,917,513
Alleghany	406,967	8,528,204	Martin	929,085	19,406,411
Anson	704,982	14,788,177	McDowell	1,870,734	39,142,918
Ashe	1,301,737	27,292,887	Mecklenburg	98,350,751	2,062,508,421
Avery	1,891,214	38,723,868	Mitchell	665,807	13,988,854
Beaufort	2,219,470	46,645,265	Montgomery	1,011,781	21,236,185
Bertie	440,215	9,224,107	Moore	6,717,441	140,634,483
Bladen	968,233	20,361,232	Nash	4,829,713	101,335,910
Brunswick	8,432,599	176,898,048	New Hanover	20,147,374	422,182,521
Buncombe	22,170,630	464,593,256	Northampton	583,860	12,266,307
Burke	3,757,888	78,899,571	Onslow	10,962,736	229,939,308
Cabarrus	16,478,961	346,217,327	Orange	8,287,382	173,856,177
Caldwell	3,751,031	78,887,499	Pamlico	474,065	9,904,771
Camden	340,654	7,105,144	Pasquotank	2,519,075	52,816,375
Carteret	5,074,056	106,549,824	Pender	2,529,413	53,089,436
Caswell	399,403	8,351,926	Perquimans	374,804	7,877,695
Catawba	10,523,739	220,769,458	Person	1,516,631	31,816,107
Chatham	3,602,492	75,628,405	Pitt	10,997,344	230,795,440
Cherokee	1,632,202	34,305,969	Polk	743,086	15,526,396
Chowan	628,326	13,170,922	Randolph	6,004,436	125,584,564
Clay	477,802	10,026,927	Richmond	1,876,493	39,376,352
Cleveland	4,602,966	96,542,359	Robeson	4,958,536	104,119,562
Columbus	1,933,404	40,559,109	Rockingham	3,552,949	74,499,790
Craven	5,328,554	111,776,125	Rowan	6,600,682	138,595,763
Cumberland	19,435,004	407,880,390	Rutherford	2,886,340	60,453,507
Currituck	1,706,935	35,736,274	Sampson	2,280,860	47,904,297
Dare	4,749,304	99,358,280	Scotland	1,522,144	32,017,347
Davidson	7,116,192	149,479,074	Stanly	3,286,289	69,077,149
Davie	1,869,973	39,238,632	Stokes	1,363,341	28,554,301
Duplin	1,995,386	41,782,753	Surry	4,199,039	88,208,638
Durham	33,760,857	709,333,511	Swain	699,219	14,475,793
Edgecombe	2,110,399	44,034,306	Transylvania	1,682,709	35,310,711
Forsyth	25,909,336	543,972,752	Tyrrell	128,780	2,632,401
Franklin	2,565,502	53,775,050	Union	11,008,392	230,830,974
Gaston	12,079,726	253,695,388	Vance	2,634,217	55,407,656
Gates	229,060	4,807,624	Wake	84,911,426	1,778,182,579
Graham	442,663	9,346,627	Warren	461,573	9,714,588
Granville	1,924,748	40,352,262	Washington	363,911	7,641,981
Greene	404,694	8,470,914	Watauga	4,301,102	90,237,129
Guilford	31,652,008	664,418,497	Wayne	5,791,781	121,238,363
Halifax	2,257,697	47,466,465	Wilkes	3,068,850	64,410,434
Harnett	5,293,037	111,217,534	Wilson	4,741,082	99,271,586
Haywood	3,717,517	77,825,257	Yadkin	1,292,555	27,081,430
Henderson	6,146,068	128,822,458	Yancey	723,411	15,173,064
Hertford	1,007,388	21,072,176	Foreign	35,114,736	739,050,745
Hoke	1,364,427	28,542,398	Combined General Rate	126,687,494	—
Hyre	179,795	3,667,619	Motor Vehicle Lease (Short-Term) and Subscription	5,458,884	—
Iredell	12,700,623	266,808,784			
Jackson	2,610,619	53,882,182			
Johnston	9,250,392	194,281,459			
Jones	278,363	5,820,146			
Lee	3,900,288	83,080,106			
Lenoir	2,669,887	55,980,158			
Lincoln	4,620,220	97,045,472	TOTALS	\$ 818,378,480	\$ 14,395,625,720

* 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 February 2021. Data reflect sales (including purchases for use) primarily for January 2021, but may include sales for 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%; 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

February 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	\$ 1,652,527	\$ 43,866,370	Lumber & Building Material Group - 4.75%	\$ 75,290,848	\$ 1,582,390,396
001 Manufactured homes - 4.75%	631,163	13,287,632	601 Sheet metal shops; steel fabricators	2,560,183	53,796,657
002 Boats - 3%	739,067	24,635,566	602 Building hardware and machine stores	690,247	14,488,995
004 Modular homes - 4.75%	282,298	5,943,172	603 Building material dealers	53,524,557	1,126,035,131
			604 Cabinet shops	1,196,466	25,080,348
Apparel Group - 4.75%	\$ 20,175,449	\$ 422,326,116	605 Electrical, plumbing and heating supply dealers	12,411,891	260,313,205
101 Boot and shoe stores	3,424,406	72,079,711	606 Monument and tombstone dealers	90,981	1,904,852
102 Clothing stores	15,685,134	328,017,335	607 Others	2,967,634	62,003,605
103 Furriers (suppressed)			608 Storm window and door dealers	1,848,889	38,767,605
104 Men's clothing & accessory stores	14,915	305,378			
105 Women's clothing & accessory stores	15,086	312,965	Unclassified Group - 4.75%	\$ 185,368,108	\$ 3,878,126,612
106 Shoe repair shops	242,152	5,093,361	701 Beauty and barber shops and supply dealers	2,012,924	42,131,104
107 Others	793,755	16,517,367	702 Bookstores, school supply stores	3,459,823	72,720,436
Automotive Group - 4.75%	\$ 40,629,860	\$ 849,327,939	703 Newsstands	981,509	20,457,778
201 Motor vehicle dealers	8,578,033	180,241,398	704 Coal, wood, fuel oil, and bottled gas dealers	3,151,293	66,314,494
202 Service stations	3,615,379	75,732,755	705 Feed stores, millers, hatcheries	656,598	13,781,919
203 Garages	6,726,002	138,668,978	706 Florists and nurseries	1,658,259	34,213,606
204 Motorcycle and bicycle dealers	1,234,967	25,738,063	707 Airplane dealers	317,211	6,668,596
205 Automotive supply stores	10,972,696	230,028,709	708 Hotels, motels, cottage rentals, etc.	12,775,004	264,422,134
206 Others	1,579,246	32,912,734	709 Office machine and supply dealers	14,966,498	314,053,166
207 Oil and petroleum products dealers	3,213,054	67,550,439	710 Funeral homes	1,173,795	24,539,237
208 Tire dealers, recappers and repairers	4,415,402	92,246,121	711 Others	119,345,611	2,498,943,825
209 Manufactured home (mobile home) dealers	295,082	6,208,744	712 Photographers, artists, photofinishers	3,959,874	82,883,634
Food Group - 4.75%	\$ 111,421,977	\$ 2,329,686,581	713 Printers, publishers, blueprinters, engravers, etc.	3,830,361	79,877,991
301 Bakeries	1,656,580	33,883,113	714 Laundries, dry cleaners, etc.	1,024,898	21,200,987
302 Candy and confectionery stores	367,854	7,640,103	715 Hospitals, physicians, veterinarians, etc.	6,415,458	134,620,909
303 Dairies and dairy bars	540,968	11,179,969	716 Boat and marine supply dealers	857,974	17,157,386
304 Grocery stores, meat markets, etc.	33,962,902	713,049,852	717 Pet, hobby and craft shops	4,921,701	103,381,267
305 Vending machine operators; drink stands	1,785,988	37,644,322	718 Chemical, janitorial supplies and paper products dealers	2,753,456	57,847,362
306 Restaurants, cafeterias, grills, snack bars, etc.	69,196,199	1,444,291,699	719 Machine shops; locksmiths, etc.	1,105,860	22,910,782
307 Others	1,381,609	29,459,199			
308 Taverns, nightclubs, etc.	2,529,876	52,538,323			
Furniture Group - 4.75%	\$ 20,183,375	\$ 423,246,717	Total Retail Sales and Use Group	\$ 686,232,101	\$ 14,395,625,720
401 Furniture stores	9,059,958	190,197,142	Combined General Rate - 7%	\$ 126,687,494	\$ -
402 Household appliance dealers and repair services	3,917,777	82,342,411	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	289,951	6,049,546	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 5,458,884	\$ -
404 Industrial, office and store furniture and fixture dealers	1,173,022	24,657,259			
405 Others	862,140	18,027,793	Grand Total - All Groups	\$ 818,378,480	\$ 14,395,625,720
406 Awning and blinds dealers	159,938	3,361,600			
407 Antique dealers; interior decorators	1,900,248	39,533,254			
408 Upholstery shops; floor covering dealers	2,820,343	59,077,714			
General Merchandise Group - 4.75%	\$ 231,509,957	\$ 4,866,654,988			
501 Department stores	17,654,205	371,614,631			
502 Drugstores; drug and medical supply houses	10,230,590	214,974,024			
503 Dry goods stores; fabric and yarn shops	628,156	13,231,331			
504 Farm implement and supply stores	4,056,840	85,139,464			
505 Discount stores; general stores	36,607,342	770,226,748			
506 Hardware stores	3,865,528	81,269,952			
507 Jewelry stores; watch and clock repair shops	2,235,110	46,557,387			
508 Leather and leather goods stores	292,815	6,164,535			
509 Industrial machinery and supply dealers	8,196,737	172,324,539			
510 Secondhand goods stores; flea markets	2,003,014	41,924,254			
511 Sporting goods stores; toy shops	6,116,100	128,467,036			
512 Variety stores; 5 & 10 specialty stores	5,750,238	120,940,264			
513 Others	124,851,856	2,624,485,444			
514 Paint, wallpaper, and glass stores	2,250,239	47,360,543			
515 Pawn shops; army surplus stores, etc.	1,051,829	22,080,612			
516 Road building equipment and supply dealers	4,438,587	93,439,033			
517 Gift and novelty shops; coin dealers	1,280,772	26,455,190			

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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.