

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 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,016,326	\$ 272,419,732	Macon	\$ 2,952,094	\$ 61,880,261
Alexander	1,371,128	28,618,515	Madison	898,726	18,394,613
Alleghany	523,348	10,653,331	Martin	1,046,630	21,983,515
Anson	884,319	18,503,130	McDowell	2,083,415	43,764,422
Ashe	1,450,337	30,169,248	Mecklenburg	126,560,898	2,656,756,415
Avery	2,053,043	43,008,951	Mitchell	929,571	19,445,296
Beaufort	2,625,914	54,735,902	Montgomery	1,237,088	25,982,150
Bertie	569,250	11,879,880	Moore	8,356,918	175,292,320
Bladen	1,247,638	26,089,485	Nash	5,892,172	123,308,921
Brunswick	11,978,088	251,206,264	New Hanover	25,082,581	525,512,972
Buncombe	26,335,785	551,685,692	Northampton	714,037	15,032,762
Burke	4,150,925	87,014,063	Onslow	12,586,758	263,182,235
Cabarrus	20,459,785	429,623,142	Orange	10,770,141	225,386,672
Caldwell	3,457,047	72,524,362	Pamlico	537,092	11,246,156
Camden	399,115	8,233,031	Pasquotank	2,883,992	60,414,084
Carteret	5,885,675	123,664,657	Pender	3,354,359	70,416,066
Caswell	493,973	10,329,313	Perquimans	459,414	9,645,419
Catawba	12,745,355	266,103,356	Person	1,956,612	41,139,328
Chatham	5,382,664	112,764,090	Pitt	12,985,749	272,367,693
Cherokee	1,876,477	39,196,104	Polk	984,406	20,554,637
Chowan	831,713	17,416,097	Randolph	8,639,836	181,327,392
Clay	564,792	11,813,388	Richmond	2,064,533	43,347,807
Cleveland	5,850,410	122,036,615	Robeson	5,564,696	116,449,693
Columbus	2,149,093	44,810,124	Rockingham	4,435,123	93,049,645
Craven	6,506,441	136,696,868	Rowan	8,926,396	187,052,555
Cumberland	22,496,252	470,797,034	Rutherford	3,370,239	70,410,043
Currituck	1,917,079	40,152,368	Sampson	2,808,210	58,820,400
Dare	5,519,719	115,530,953	Scotland	1,764,867	36,806,038
Davidson	8,255,226	173,122,915	Stanly	3,896,550	81,868,937
Davie	2,092,440	43,643,944	Stokes	1,616,498	33,774,113
Duplin	2,307,950	48,234,151	Surry	4,870,806	101,468,285
Durham	40,103,547	842,075,491	Swain	704,938	14,774,690
Edgecombe	2,235,982	46,913,657	Transylvania	1,962,019	40,956,387
Forsyth	31,005,764	650,232,456	Tyrrell	121,397	2,532,646
Franklin	3,150,265	66,012,429	Union	13,388,789	280,981,749
Gaston	14,650,903	307,054,744	Vance	2,616,614	54,955,183
Gates	236,289	4,952,731	Wake	112,121,481	2,350,236,795
Graham	374,955	7,807,531	Warren	518,223	10,815,088
Granville	2,159,455	45,110,397	Washington	456,931	9,462,185
Greene	464,879	9,676,622	Watauga	5,157,583	107,502,476
Guilford	39,045,130	818,590,871	Wayne	6,694,904	140,191,625
Halifax	2,579,985	54,041,552	Wilkes	3,494,162	72,797,693
Harnett	6,322,324	132,231,548	Wilson	5,115,012	107,234,662
Haywood	4,160,494	87,131,870	Yadkin	1,242,035	25,824,611
Henderson	7,634,381	159,735,352	Yancey	723,029	15,140,962
Hertford	1,113,591	23,317,908	Foreign	40,608,308	855,136,702
Hoke	1,558,791	32,679,666	Combined General Rate	142,710,831	—
Hyde	170,529	3,558,077	Motor Vehicle Lease (Short-Term) and Subscription	8,611,711	—
Iredell	15,869,349	332,554,789			
Jackson	3,144,603	65,720,414			
Johnston	11,810,257	247,470,171			
Jones	372,286	7,793,251			
Lee	4,896,610	103,146,963			
Lenoir	2,833,953	59,314,117			
Lincoln	5,673,563	118,698,265	TOTALS	\$ 993,443,570	\$ 17,653,121,878

* 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 2024. Data reflect sales (including purchases for use) primarily for January 2024, 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

February 2024 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	\$ 2,099,349	\$ 52,123,282	Lumber & Building Material Group - 4.75%	\$ 97,608,683	\$ 2,051,119,639
001 Manufactured homes - 4.75%	1,038,342	21,860,053	601 Sheet metal shops; steel fabricators	4,101,483	86,286,453
002 Boats - 3%	645,422	21,514,078	602 Building hardware and machine stores	902,299	18,853,488
004 Modular homes - 4.75%	415,585	8,749,150	603 Building material dealers	64,797,006	1,363,411,431
			604 Cabinet shops	1,563,734	32,571,010
Apparel Group - 4.75%	\$ 26,285,037	\$ 547,749,300	605 Electrical, plumbing and heating supply dealers	19,765,742	414,080,173
101 Boot and shoe stores	3,768,878	79,169,305	606 Monument and tombstone dealers	116,746	2,418,029
102 Clothing stores	21,253,135	442,102,842	607 Others	3,382,641	70,908,422
103 Furriers (suppressed)			608 Storm window and door dealers	2,979,032	62,590,633
104 Men's clothing & accessory stores	41,288	865,423			
105 Women's clothing & accessory stores	21,669	423,840	Unclassified Group - 4.75%	\$ 253,617,654	\$ 5,309,263,567
106 Shoe repair shops	257,426	5,417,291	701 Beauty and barber shops and supply dealers	2,351,701	48,764,503
107 Others	942,640	19,770,599	702 Bookstores, school supply stores	3,846,130	80,550,841
Automotive Group - 4.75%	\$ 54,315,504	\$ 1,133,050,438	703 Newsstands	1,868,216	39,165,420
201 Motor vehicle dealers	12,493,836	262,538,348	704 Coal, wood, fuel oil, and bottled gas dealers	4,044,109	84,809,371
202 Service stations	4,794,078	100,492,941	705 Feed stores, millers, hatcheries	505,080	10,524,858
203 Garages	10,327,308	214,095,344	706 Florists and nurseries	1,725,562	35,276,671
204 Motorcycle and bicycle dealers	1,104,425	22,929,442	707 Airplane dealers	461,127	9,514,964
205 Automotive supply stores	12,672,221	265,592,790	708 Hotels, motels, cottage rentals, etc.	21,978,995	460,859,045
206 Others	2,317,951	45,469,659	709 Office machine and supply dealers	16,937,360	355,491,875
207 Oil and petroleum products dealers	3,969,847	83,497,709	710 Funeral homes	983,680	20,048,973
208 Tire dealers, recappers and repairers	6,309,598	131,962,235	711 Others	167,891,519	3,516,592,468
209 Manufactured home (mobile home) dealers	326,239	6,471,969	712 Photographers, artists, photofinishers	5,239,461	109,209,734
Food Group - 4.75%	\$ 143,311,840	\$ 2,997,777,492	713 Printers, publishers, blueprinters, engravers, etc.	4,677,835	96,573,167
301 Bakeries	2,181,887	45,336,870	714 Laundries, dry cleaners, etc.	1,272,701	26,592,161
302 Candy and confectionery stores	394,295	8,115,199	715 Hospitals, physicians, veterinarians, etc.	6,754,372	141,929,366
303 Dairies and dairy bars	701,059	14,517,655	716 Boat and marine supply dealers	900,893	18,579,884
304 Grocery stores, meat markets, etc.	39,136,023	821,018,186	717 Pet, hobby and craft shops	6,333,312	132,708,243
305 Vending machine operators; drink stands	2,281,106	46,839,509	718 Chemical, janitorial supplies and paper products dealers	4,152,120	86,738,627
306 Restaurants, cafeterias, grills, snack bars, etc.	92,690,382	1,938,892,041	719 Machine shops; locksmiths, etc.	1,693,483	35,333,396
307 Others	1,693,563	35,330,004			
308 Taverns, nightclubs, etc.	4,233,525	87,728,029			
Furniture Group - 4.75%	\$ 22,434,386	\$ 468,287,519	Total Retail Sales and Use Group	\$ 842,121,028	\$ 17,653,121,878
401 Furniture stores	9,044,763	188,966,823	Combined General Rate - 7%	\$ 142,710,831	\$ -
402 Household appliance dealers and repair services	4,316,466	90,698,643	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	372,653	7,834,018	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 8,611,711	\$ -
404 Industrial, office and store furniture and fixture dealers	1,558,165	32,716,376			
405 Others	1,230,204	24,945,736	Grand Total - All Groups	\$ 993,443,570	\$ 17,653,121,878
406 Awning and blinds dealers	230,396	4,843,866			
407 Antique dealers; interior decorators	2,118,248	43,895,368			
408 Upholstery shops; floor covering dealers	3,563,492	74,386,690			
General Merchandise Group - 4.75%	\$ 242,448,574	\$ 5,093,750,643			
501 Department stores	25,176,907	529,423,338			
502 Drugstores; drug and medical supply houses	11,492,131	241,439,103			
503 Dry goods stores; fabric and yarn shops	537,628	11,288,740			
504 Farm implement and supply stores	4,902,891	103,064,847			
505 Discount stores; general stores	38,188,808	803,269,688			
506 Hardware stores	5,138,543	107,576,082			
507 Jewelry stores; watch and clock repair shops	2,548,444	53,250,336			
508 Leather and leather goods stores	345,925	7,280,431			
509 Industrial machinery and supply dealers	9,729,669	204,403,898			
510 Secondhand goods stores; flea markets	1,907,840	39,880,856			
511 Sporting goods stores; toy shops	5,700,162	119,510,555			
512 Variety stores; 5 & 10 specialty stores	6,648,249	139,866,488			
513 Others	119,450,323	2,509,690,558			
514 Paint, wallpaper, and glass stores	2,690,603	56,474,957			
515 Pawn shops; army surplus stores, etc.	916,862	19,208,357			
516 Road building equipment and supply dealers	4,916,495	103,324,874			
517 Gift and novelty shops; coin dealers	2,157,093	44,797,536			

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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.