

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

March 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 8,838,423	\$ 185,572,702	Macon	\$ 1,682,601	\$ 35,282,783
Alexander	876,777	18,413,445	Madison	480,835	10,033,018
Alleghany	284,738	6,028,960	Martin	765,703	16,065,401
Anson	567,796	11,896,467	McDowell	1,468,354	30,777,186
Ashe	986,529	20,701,916	Mecklenburg	85,143,129	1,787,818,135
Avery	1,149,436	24,033,338	Mitchell	495,477	10,410,690
Beaufort	1,790,950	37,508,524	Montgomery	776,852	16,312,914
Bertie	326,162	6,839,909	Moore	5,250,932	110,230,963
Bladen	824,556	17,174,333	Nash	3,998,464	83,662,003
Brunswick	6,308,032	132,267,251	New Hanover	17,125,975	359,299,513
Buncombe	18,743,859	392,568,222	Northampton	342,396	7,161,728
Burke	2,786,477	58,590,624	Onslow	8,579,253	179,835,589
Cabarrus	12,895,992	271,102,980	Orange	6,837,270	143,296,415
Caldwell	2,394,528	50,379,038	Pamlico	351,721	7,355,536
Camden	225,972	4,717,583	Pasquotank	1,971,649	41,420,451
Carteret	4,009,896	84,020,628	Pender	1,811,754	37,786,120
Caswell	256,274	5,376,771	Perquimans	258,161	5,415,349
Catawba	8,581,074	180,799,602	Person	1,199,642	25,195,278
Chatham	2,654,707	55,779,500	Pitt	9,443,039	198,185,817
Cherokee	1,138,122	23,931,078	Polk	530,285	11,127,255
Chowan	490,263	10,289,991	Randolph	4,832,983	101,326,936
Clay	333,185	6,971,742	Richmond	1,472,619	30,866,024
Cleveland	3,540,831	74,273,465	Robeson	4,193,490	87,985,081
Columbus	1,524,129	31,918,375	Rockingham	2,695,286	56,349,466
Craven	4,450,456	93,325,505	Rowan	5,421,892	113,782,377
Cumberland	15,843,686	331,981,559	Rutherford	2,304,214	48,331,086
Currituck	1,062,833	22,147,311	Sampson	1,886,315	39,357,408
Dare	3,077,829	64,283,905	Scotland	1,197,485	25,094,993
Davidson	5,543,309	116,285,295	Stanly	2,548,040	53,492,463
Davie	1,403,442	29,522,051	Stokes	981,211	20,588,245
Duplin	1,606,463	33,347,579	Surry	3,350,502	70,234,796
Durham	29,084,796	610,545,073	Swain	437,751	9,077,377
Edgecombe	2,244,891	47,126,955	Transylvania	1,258,056	26,305,903
Forsyth	20,146,911	422,680,136	Tyrrell	76,940	1,616,407
Franklin	1,714,140	35,968,002	Union	8,533,719	178,570,528
Gaston	9,462,204	198,658,743	Vance	1,641,527	34,470,215
Gates	159,673	3,347,676	Wake	71,837,237	1,506,489,671
Graham	246,683	4,847,479	Warren	303,319	6,365,685
Granville	1,424,635	29,763,739	Washington	354,908	7,433,502
Greene	308,518	6,438,424	Watauga	3,133,671	65,907,284
Guilford	27,572,424	579,029,821	Wayne	4,702,421	98,576,815
Halifax	1,802,514	37,755,728	Wilkes	2,524,104	52,959,408
Harnett	3,743,303	78,497,650	Wilson	4,215,597	87,980,293
Haywood	2,759,508	57,595,546	Yadkin	833,175	17,474,000
Henderson	4,681,699	98,099,671	Yancey	462,065	9,656,229
Hertford	961,658	20,156,384	Foreign	31,964,374	672,920,740
Hoke	902,991	18,847,564	Combined General Rate	115,973,457	—
Hyde	138,606	2,833,273	Motor Vehicle Lease (Short-Term) and Subscription	4,948,511	—
Iredell	9,402,684	197,739,428			
Jackson	2,042,249	42,846,837			
Johnston	7,334,215	153,989,093			
Jones	187,246	3,925,971			
Lee	2,972,604	63,472,419			
Lenoir	2,231,223	46,714,601			
Lincoln	3,447,047	72,505,991	TOTALS	\$ 682,087,511	\$ 11,775,320,928

* 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 March 2020. Data reflect sales (including purchases for use) primarily in February 2020, but may include sales in 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

March 2020 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	\$ 1,501,385	\$ 40,199,539	Lumber & Building Material Group - 4.75%	\$ 61,448,490	\$ 1,290,781,313
001 Manufactured homes - 4.75%	526,318	11,080,305	601 Sheet metal shops; steel fabricators	2,429,786	51,021,924
002 Boats - 3%	699,419	23,313,959	602 Building hardware and machine stores	692,420	14,475,477
004 Modular homes - 4.75%	275,648	5,805,275	603 Building material dealers	41,898,374	881,179,381
			604 Cabinet shops	1,258,351	26,135,891
Apparel Group - 4.75%	\$ 19,251,233	\$ 403,292,373	605 Electrical, plumbing and heating supply dealers	11,221,056	235,122,889
101 Boot and shoe stores	3,372,364	70,916,697	606 Monument and tombstone dealers	68,675	1,414,061
102 Clothing stores	14,894,624	311,912,201	607 Others	2,419,804	50,796,183
103 Furriers (suppressed)			608 Storm window and door dealers	1,460,023	30,635,507
104 Men's clothing & accessory stores	12,877	271,084			
105 Women's clothing & accessory stores	15,219	318,986	Unclassified Group - 4.75%	\$ 152,760,891	\$ 3,203,076,194
106 Shoe repair shops	266,032	5,595,844	701 Beauty and barber shops and supply dealers	1,826,093	38,252,333
107 Others	690,117	14,277,562	702 Bookstores, school supply stores	2,118,705	44,616,306
Automotive Group - 4.75%	\$ 36,544,359	\$ 762,877,430	703 Newsstands	787,380	16,505,924
201 Motor vehicle dealers	8,097,587	169,995,351	704 Coal, wood, fuel oil, and bottled gas dealers	2,311,061	48,499,991
202 Service stations	3,119,727	65,473,828	705 Feed stores, millers, hatcheries	533,759	11,223,224
203 Garages	6,328,344	129,721,425	706 Florists and nurseries	1,623,097	33,558,957
204 Motorcycle and bicycle dealers	962,680	20,268,317	707 Airplane dealers	370,636	7,791,050
205 Automotive supply stores	9,279,261	194,096,458	708 Hotels, motels, cottage rentals, etc.	15,482,337	324,764,500
206 Others	1,455,940	30,148,808	709 Office machine and supply dealers	10,765,694	226,494,679
207 Oil and petroleum products dealers	3,090,622	65,046,416	710 Funeral homes	810,492	16,754,828
208 Tire dealers, recappers and repairers	3,984,820	83,423,471	711 Others	95,916,522	2,011,936,892
209 Manufactured home (mobile home) dealers	225,378	4,703,356	712 Photographers, artists, photofinishers	2,153,108	44,669,812
Food Group - 4.75%	\$ 105,231,608	\$ 2,202,542,817	713 Printers, publishers, blueprinters, engravers, etc.	3,607,539	75,271,394
301 Bakeries	1,695,268	35,445,957	714 Laundries, dry cleaners, etc.	1,262,714	26,291,811
302 Candy and confectionery stores	323,764	6,682,959	715 Hospitals, physicians, veterinarians, etc.	4,995,443	105,211,135
303 Dairies and dairy bars	524,743	10,934,419	716 Boat and marine supply dealers	654,585	13,629,167
304 Grocery stores, meat markets, etc.	31,513,683	661,643,176	717 Pet, hobby and craft shops	3,929,100	82,245,775
305 Vending machine operators; drink stands	1,814,922	38,091,934	718 Chemical, janitorial supplies and paper products dealers	2,686,902	56,184,243
306 Restaurants, cafeterias, grills, snack bars, etc.	65,401,102	1,368,442,887	719 Machine shops; locksmiths, etc.	925,725	19,174,174
307 Others	1,116,424	23,158,908			
308 Taverns, nightclubs, etc.	2,841,703	58,142,577			
Furniture Group - 4.75%	\$ 18,417,062	\$ 386,138,420	Total Retail Sales and Use Group	\$ 561,165,544	\$ 11,775,320,928
401 Furniture stores	8,048,749	168,918,962	Combined General Rate - 7%	\$ 115,973,457	\$ -
402 Household appliance dealers and repair services	3,684,551	77,321,756	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	301,945	6,320,461	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 4,948,511	\$ -
404 Industrial, office and store furniture and fixture dealers	1,080,842	22,740,556			
405 Others	695,256	14,512,698	Grand Total - All Groups	\$ 682,087,511	\$ 11,775,320,928
406 Awning and blinds dealers	177,303	3,720,614			
407 Antique dealers; interior decorators	1,625,562	33,847,948			
408 Upholstery shops; floor covering dealers	2,802,854	58,755,424			
General Merchandise Group - 4.75%	\$ 166,010,515	\$ 3,486,412,842			
501 Department stores	16,012,156	336,962,768			
502 Drugstores; drug and medical supply houses	8,884,477	186,796,205			
503 Dry goods stores; fabric and yarn shops	528,244	11,067,054			
504 Farm implement and supply stores	3,137,180	65,693,022			
505 Discount stores; general stores	35,337,090	743,348,170			
506 Hardware stores	3,288,641	69,035,167			
507 Jewelry stores; watch and clock repair shops	2,277,193	47,565,843			
508 Leather and leather goods stores	306,722	6,448,939			
509 Industrial machinery and supply dealers	7,039,041	148,036,262			
510 Secondhand goods stores; flea markets	1,528,837	31,771,684			
511 Sporting goods stores; toy shops	4,615,650	96,920,746			
512 Variety stores; 5 & 10 specialty stores	4,701,220	98,795,190			
513 Others	70,112,103	1,471,811,976			
514 Paint, wallpaper, and glass stores	2,048,265	43,093,657			
515 Pawn shops; army surplus stores, etc.	671,380	14,076,428			
516 Road building equipment and supply dealers	3,946,581	82,216,601			
517 Gift and novelty shops; coin dealers	1,575,734	32,773,131			

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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.