

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

April 2018 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 10,194,282	\$ 213,749,802	Macon	\$ 1,897,599	\$ 39,784,653
Alexander	877,039	18,253,041	Madison	492,271	10,314,209
Alleghany	267,391	5,570,747	Martin	893,668	18,589,393
Anson	631,378	13,255,547	McDowell	1,470,430	30,953,236
Ashe	999,104	20,941,047	Mecklenburg	93,769,558	1,967,994,386
Avery	824,968	17,258,143	Mitchell	562,042	11,713,371
Beaufort	1,998,162	42,169,178	Montgomery	837,198	17,522,599
Bertie	403,434	8,468,959	Moore	5,264,285	110,361,221
Bladen	949,670	19,829,140	Nash	4,732,238	99,259,715
Brunswick	6,848,882	143,696,882	New Hanover	18,736,360	393,373,171
Buncombe	23,234,700	486,889,402	Northampton	411,918	8,623,304
Burke	3,026,839	63,778,159	Onslow	8,803,956	184,676,634
Cabarrus	15,189,216	319,771,311	Orange	7,293,791	153,084,234
Caldwell	2,533,601	53,134,486	Pamlico	351,756	7,387,118
Camden	206,666	4,308,817	Pasquotank	2,018,812	42,310,087
Carteret	4,403,739	92,811,514	Pender	1,958,757	40,761,651
Caswell	264,365	5,511,446	Perquimans	262,347	5,409,854
Catawba	10,371,063	218,663,568	Person	1,474,416	30,868,479
Chatham	2,660,651	55,731,654	Pitt	10,303,429	215,684,908
Cherokee	1,319,460	27,654,290	Polk	565,388	11,855,915
Chowan	555,747	11,646,054	Randolph	4,919,737	102,795,390
Clay	317,153	6,639,675	Richmond	1,701,608	35,651,745
Cleveland	6,435,574	134,928,776	Robeson	4,613,958	96,731,984
Columbus	1,888,497	39,510,488	Rockingham	3,045,516	63,802,092
Craven	4,730,173	99,249,157	Rowan	5,736,066	120,332,528
Cumberland	17,969,417	377,143,532	Rutherford	2,776,584	58,289,121
Currituck	1,102,949	22,958,983	Sampson	2,047,927	42,789,967
Dare	3,948,431	82,594,377	Scotland	1,920,745	40,376,400
Davidson	5,430,600	113,638,233	Stanly	2,463,222	51,793,361
Davie	1,368,194	28,576,173	Stokes	962,919	20,223,670
Duplin	1,752,743	36,624,412	Surry	3,710,113	77,874,357
Durham	29,609,010	621,493,206	Swain	461,217	9,334,417
Edgecombe	1,661,491	34,808,532	Transylvania	1,282,418	26,887,514
Forsyth	22,556,475	473,103,162	Tyrrell	134,048	2,753,744
Franklin	1,832,389	38,342,665	Union	8,564,999	179,796,021
Gaston	9,249,660	193,999,476	Vance	1,836,839	38,734,890
Gates	166,147	3,495,873	Wake	75,870,985	1,591,455,983
Graham	226,174	4,725,212	Warren	332,379	6,981,034
Granville	1,475,338	30,906,174	Washington	362,481	7,534,833
Greene	289,262	6,069,140	Watauga	2,980,951	62,193,363
Guilford	31,514,854	661,681,091	Wayne	5,385,365	112,950,664
Halifax	2,327,363	48,914,053	Wilkes	2,738,880	57,488,080
Harnett	3,908,937	81,728,980	Wilson	4,078,917	85,449,110
Haywood	2,888,961	60,427,765	Yadkin	900,533	18,876,852
Henderson	5,156,294	107,569,924	Yancey	481,460	10,095,797
Hertford	1,004,844	21,079,347	Foreign	34,068,076	718,351,604
Hoke	896,511	18,691,225	Combined General Rate	110,508,431	—
Hyde	133,456	2,745,171	Motor Vehicle Leasing (Short-Term)	7,253,002	—
Iredell	10,531,185	221,396,951			
Jackson	1,955,137	40,915,075			
Johnston	8,132,004	170,602,962			
Jones	180,143	3,761,678			
Lee	3,545,931	77,536,832			
Lenoir	2,394,053	50,218,365			
Lincoln	3,476,027	73,146,227	TOTALS	\$ 731,055,325	\$ 12,872,388,741

* 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 April 2018. Data reflect sales primarily in March 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

April 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 2,275,358	\$ 64,002,054	Lumber & Building Material Group - 4.75%	\$ 70,049,865	\$ 1,471,949,805
001 Manufactured homes - 4.75%	483,675	10,163,114	601 Sheet metal shops; steel fabricators	2,337,537	48,762,594
002 Boats - 3%	1,315,009	43,804,586	602 Building hardware and machine stores	558,133	11,694,116
004 Modular homes - 4.75%	476,674	10,034,354	603 Building material dealers	49,535,842	1,042,234,044
			604 Cabinet shops	1,417,261	29,266,386
Apparel Group - 4.75%	\$ 25,047,420	\$ 525,046,978	605 Electrical, plumbing and heating supply dealers	11,699,761	245,303,586
101 Boot and shoe stores	3,927,063	82,622,179	606 Monument and tombstone dealers	87,435	1,834,160
102 Clothing stores	19,923,512	417,623,289	607 Others	2,808,060	59,243,627
103 Furriers (suppressed)			608 Storm window and door dealers	1,605,836	33,611,293
104 Men's clothing & accessory stores	15,807	332,053	Unclassified Group - 4.75%	\$ 169,169,277	\$ 3,546,003,933
105 Women's clothing & accessory stores	23,077	473,740	701 Beauty and barber shops and supply dealers	2,270,576	47,576,435
106 Shoe repair shops	346,261	7,185,069	702 Bookstores, school supply stores	2,464,137	51,725,440
107 Others	811,700	16,810,648	703 Newsstands	677,319	14,046,925
Automotive Group - 4.75%	\$ 40,558,798	\$ 847,019,851	704 Coal, wood, fuel oil, and bottled gas dealers	2,030,767	42,699,573
201 Motor vehicle dealers	8,383,917	175,955,211	705 Feed stores, millers, hatcheries	650,338	13,620,937
202 Service stations	3,235,107	67,458,733	706 Florists and nurseries	2,045,104	42,508,900
203 Garages	6,700,249	138,328,854	707 Airplane dealers	599,682	12,610,041
204 Motorcycle and bicycle dealers	1,170,764	24,534,702	708 Hotels, motels, cottage rentals, etc.	17,179,342	361,122,616
205 Automotive supply stores	11,368,495	238,012,447	709 Office machine and supply dealers	12,599,210	264,701,213
206 Others	1,781,950	36,819,241	710 Funeral homes	836,411	17,259,556
207 Oil and petroleum products dealers	3,180,278	66,930,940	711 Others	104,504,265	2,191,349,693
208 Tire dealers, recappers and repairers	4,459,221	93,143,438	712 Photographers, artists, photofinishers	2,385,238	49,595,711
209 Manufactured home (mobile home) dealers	278,817	5,836,284	713 Printers, publishers, blueprinters, engravers, etc.	3,371,283	70,298,028
Food Group - 4.75%	\$ 120,102,915	\$ 2,511,018,286	714 Laundries, dry cleaners, etc.	1,268,665	26,224,194
301 Bakeries	1,670,575	34,790,205	715 Hospitals, physicians, veterinarians, etc.	6,838,210	143,396,485
302 Candy and confectionery stores	386,381	7,971,159	716 Boat and marine supply dealers	748,622	15,486,467
303 Dairies and dairy bars	657,821	13,629,123	717 Pet, hobby and craft shops	4,424,106	92,657,227
304 Grocery stores, meat markets, etc.	32,128,416	673,592,647	718 Chemical, janitorial supplies and paper products dealers	2,952,628	61,862,465
305 Vending machine operators; drink stands	1,985,794	41,930,267	719 Machine shops; locksmiths, etc.	1,323,374	27,262,026
306 Restaurants, cafeterias, grills, snack bars, etc.	78,275,796	1,635,779,393			
307 Others	1,335,531	27,849,734			
308 Taverns, nightclubs, etc.	3,662,602	75,475,759			
Furniture Group - 4.75%	\$ 20,934,360	\$ 438,574,711	Total Retail Sales and Use Group	\$ 613,293,892	\$ 12,872,388,741
401 Furniture stores	9,039,627	189,773,383	Combined General Rate - 7%	\$ 110,508,431	\$ -
402 Household appliance dealers and repair services	4,567,925	95,955,468	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	331,450	6,876,332	Motor Vehicle Leasing (Short-Term) - 8%	\$ 7,253,002	\$ -
404 Industrial, office and store furniture and fixture dealers	1,055,425	22,164,750			
405 Others	969,813	20,210,388			
406 Awning and blinds dealers	161,590	3,363,078			
407 Antique dealers; interior decorators	1,990,172	41,250,649			
408 Upholstery shops; floor covering dealers	2,818,357	58,980,661			
General Merchandise Group - 4.75%	\$ 165,155,898	\$ 3,468,773,123	Grand Total - All Groups	\$ 731,055,325	\$ 12,872,388,741
501 Department stores	20,412,955	429,636,147			
502 Drugstores; drug and medical supply houses	9,260,220	194,862,109			
503 Dry goods stores; fabric and yarn shops	599,197	12,526,697			
504 Farm implement and supply stores	4,446,369	92,863,061			
505 Discount stores; general stores	40,138,662	844,396,436			
506 Hardware stores	3,506,940	73,433,479			
507 Jewelry stores; watch and clock repair shops	1,967,424	41,161,661			
508 Leather and leather goods stores	264,629	5,566,892			
509 Industrial machinery and supply dealers	10,232,025	215,224,432			
510 Secondhand goods stores; flea markets	2,386,988	49,992,142			
511 Sporting goods stores; toy shops	6,002,460	125,976,455			
512 Variety stores; 5 & 10 specialty stores	6,057,585	127,418,929			
513 Others	50,269,039	1,054,079,836			
514 Paint, wallpaper, and glass stores	2,403,256	50,421,568			
515 Pawn shops; army surplus stores, etc.	723,291	15,153,471			
516 Road building equipment and supply dealers	4,710,830	99,029,135			
517 Gift and novelty shops; coin dealers	1,774,026	37,030,671			

* 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 April 2018. Data reflect sales primarily in March 2018, but may include sales from prior periods.

— 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.