## 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

April 2022 Report									
County	Gross Collections*	Taxable Sales and Purchases*	Country	Gross Collections*	Taxable Sales and Purchases*				
County			County						
Alamance	\$ 15,960,942	\$ 332,797,780	Macon	\$ 3,207,874	\$ 67,423,093				
Alexander	1,394,615	29,309,621	Madison	924,270	19,414,885				
Alleghany	514,404	10,696,609	Martin	1,105,033	23,230,274				
Anson	909,197	19,083,113	McDowell	2,302,780	48,306,187				
Ashe	1,534,433	32,208,952	Mecklenburg	134,908,934	2,833,627,487				
Avery	1,732,921	35,719,831	Mitchell	752,479	15,798,984				
Beaufort	3,000,008	63,711,430	Montgomery	1,238,801	26,155,521				
Bertie	559,991	11,755,717	Moore	8,839,441	185,196,026				
Bladen	1,197,678	25,011,112	Nash	6,654,129	139,499,225				
Brunswick	12,708,170	267,234,297	New Hanover	28,466,145	598,922,375				
Buncombe Burke	30,139,799 4,495,920	632,582,427 94,673,141	Northampton Onslow	621,474 14,105,657	13,010,044				
Cabarrus				10,359,979	296,488,078				
Caldwell	21,493,928	452,230,833	Orange Pamlico	612,750	217,548,003				
Camden	3,843,566	80,413,496			12,868,419				
Carteret	374,627 6,970,407	7,870,102 146,905,538	Pasquotank Pender	3,197,889	67,162,084				
Caswell				3,459,733	72,777,995				
	485,259	10,188,627	Perquimans	451,292	9,783,129				
Catawba	13,953,428	294,428,115	Person	2,041,358	43,116,753				
Chatham Cherokee	4,659,199	97,634,403	Pitt Polk	13,713,371	288,148,232				
	2,136,816	44,743,417		999,346	20,955,726				
Chowan	810,727	17,027,012	Randolph	7,440,631	156,435,419				
Clay	582,118	12,245,842	Richmond	2,241,613	46,996,887				
Cleveland	5,885,784	123,518,085	Robeson	6,094,475	127,753,411				
Columbus	2,521,799	52,814,985	Rockingham	4,742,121	99,689,926				
Craven	6,822,925	143,185,657	Rowan	9,049,182	190,061,957				
Cumberland	24,718,705	519,200,047	Rutherford	3,779,228	78,946,393				
Currituck	2,150,226	45,141,297	Sampson	2,922,332	61,239,651				
Dare	6,393,489	134,395,198	Scotland	2,012,742	42,247,721				
Davidson	9,131,243	192,391,294	Stally	4,373,976	92,123,275				
Davie	2,202,730	46,116,767	Stokes	1,630,921	34,268,549				
Duplin	2,476,558	51,797,600	Surry	5,490,730	115,536,001				
Durham	43,757,888	919,744,158	Swain	819,882	17,112,503				
Edgecombe	2,170,218	45,628,431	Transylvania	2,279,095	47,959,428				
Forsyth	33,366,297	701,137,942	Tyrrell	111,648	2,347,190				
Franklin	3,468,512	72,894,172	Union	14,781,095	310,810,432				
Gaston	16,133,228	339,124,865	Vance	2,648,016	56,334,855				
Gates	254,379	5,358,641	Wake	114,143,092	2,397,938,608				
Graham	505,891	10,513,850	Warren	627,778	13,242,610				
Granville	2,263,835	47,427,520	Washington	453,408	9,457,244				
Greene	493,908	10,358,028	Watauga	4,652,296	97,726,331				
Guilford	43,493,277	913,786,429	Wayne	6,913,489	144,969,000				
Halifax	2,788,089	58,650,051	Wilkes	4,650,864	98,056,999				
Harnett	6,296,619	132,381,858	Wilson	5,851,447	122,888,087				
Haywood	4,661,628	97,815,245	Yadkin	1,377,731	28,966,195				
Henderson	7,957,720	166,493,129	Yancey	832,866	17,481,971				
Hertford	1,089,640	22,912,268	Foreign	40,677,800	858,926,976				
Hoke	1,489,587	31,277,588	Combined General Rat	, , , , , , , , , , , , , , , , , , ,	-				
Hyde	232,827	4,829,032	Motor Vehicle Lease (						
Iredell	15,753,710	331,792,987	and Subscription	1,949,610	—				
Jackson	3,522,779	73,952,638							
Johnston	12,641,620	266,068,111							
Jones	312,326	6,564,988							
Lee	4,916,387 3.097,771	105,638,520							
Lenoir Lincoln	3,097,771 6,239,376	64,928,982 131,154,912	TOTALS	\$ 1,002,805,527	\$ 18,856,416,833				
Lincom	0,239,370	151,154,912	IUIALS	\$ 1,002,803,327	φ 10,030,410,033				

\* 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 April 2022. Data reflect sales (including purchases for use) primarily for March 2022, 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

April 2022 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	\$ 3,251,398	\$ 88,531,934	Lumber & Building Material Group - 4.75%	\$ 122,198,073	\$ 2,572,418,710				
001 Manufactured homes - 4.75%	1,094,378	23,039,543	601 Sheet metal shops; steel fabricators	6,084,699	127,868,057				
002 Boats - 3%	1,635,400	54,507,876	602 Building hardware and machine stores	1,315,659	27,691,819				
004 Modular homes - 4.75%	521,620	10,984,516	603 Building material dealers	88,263,669	1,859,404,126				
Apparel Crown 4759/	\$ 22 /12 022	\$ 701 105 602	604 Cabinet shops	1,797,944	37,613,817				
Apparel Group - 4.75% 101 Boot and shoe stores	<b>\$ 33,413,032</b> 5,634,539	<b>\$ 701,105,602</b> 118,492,555	605 Electrical, plumbing and heating supply dealers	16,360,374	343,793,988				
102 Clothing stores	26,561,365	557,063,466	606 Monument and tombstone dealers	118,347	2,489,795				
103 Furriers (suppressed)	20,501,505	557,005,400	607 Others	5,331,289	112,029,586				
104 Men's clothing & accessory stores	48,809	1,027,557	608 Storm window and door dealers	2,926,093	61,527,522				
105 Women's clothing & accessory stores	32,869	690,755		,,	- ,,-				
106 Shoe repair shops	206,178	4,338,925	Unclassified Group - 4.75%	\$ 252,431,976	\$ 5,299,864,219				
107 Others	929,273	19,492,344	701 Beauty and barber shops and supply dealers	2,660,297	55,680,761				
Automotive Group - 4.75%	\$ 54,320,769	\$ 1,139,859,168	702 Bookstores, school supply stores	2,488,741	52,245,621				
201 Motor vehicle dealers	11,435,283	240,374,085	702 Dookstores, sensor supply stores	1,360,687	28,538,456				
202 Service stations	4,070,054	85,336,447	704 Coal, wood, fuel oil, and bottled	, ,	- , ,				
203 Garages	9,257,638	193,575,078	gas dealers	3,023,669	63,411,196				
204 Motorcycle and bicycle dealers	1,632,225	34,293,656	705 Feed stores, millers, hatcheries	886,317	18,655,772				
205 Automotive supply stores	16,056,875	337,196,092	706 Florists and nurseries	2,934,099	61,065,696				
206 Others	1,944,621	40,576,739	707 Airplane dealers	490,984	10,335,953				
207 Oil and petroleum products dealers	3,407,275	71,724,624	708 Hotels, motels, cottage rentals, etc.	23,915,760	502,016,248				
208 Tire dealers, recappers and repairers	6,178,773	129,666,119	709 Office machine and supply dealers	17,368,431	365,482,694				
209 Manufactured home (mobile home) dealers	338,026	7,116,328	710 Funeral homes	958,285	20,011,985				
Food Crown 4759/	\$ 116 276 216	\$ 2 060 535 826	711 Others	162,837,725	3,422,683,300				
Food Group - 4.75% 301 Bakeries	<b>\$ 146,376,346</b> 2,290,397	<b>\$ 3,060,535,826</b> 47,839,533	712 Photographers, artists, photofinishers 713 Printers, publishers, blueprinters,	4,182,616	87,438,529				
302 Candy and confectionery stores	400,576	8,275,350	engravers, etc.	4,069,301	85,258,224				
303 Dairies and dairy bars	1,057,134	22,066,841	714 Laundries, dry cleaners, etc.	1,204,812	25,299,884				
304 Grocery stores, meat markets, etc.	39,257,672	823,741,798	715 Hospitals, physicians, veterinarians, etc.	7,767,432	159,868,118				
305 Vending machine operators; drink stands	2,505,621	52,586,423	716 Boat and marine supply dealers	1,344,551	28,183,030				
306 Restaurants, cafeterias, grills,			717 Pet, hobby and craft shops	8,884,324	186,735,601				
snack bars, etc.	93,358,654	1,951,283,075	718 Chemical, janitorial supplies and paper						
307 Others	2,187,009	45,568,456	products dealers	4,126,599	86,709,209				
308 Taverns, nightclubs, etc.	5,319,283	109,174,351	719 Machine shops; locksmiths, etc.	1,927,346	40,243,942				
Furniture Group - 4.75%	\$ 26,257,045	\$ 550,897,731							
401 Furniture stores 402 Household appliance dealers and	11,871,163	249,323,133							
repair services	4,554,541	95,713,279	Total Retail Sales and Use Group	\$ 897,230,320	\$ 18,856,416,833				
403 Musical merchandise dealers	411,180	8,609,668	-						
404 Industrial, office and store furniture			<b>Combined General Rate - 7%</b>	\$ 103,625,596	\$ –				
and fixture dealers	1,725,168	36,298,597	Piped natural gas, electricity,						
405 Others	1,299,960	27,265,237	telecommunications, cable, satellite, liquor,						
406 Awning and blinds dealers	214,543	4,475,672	and aviation fuel						
407 Antique dealers; interior decorators	2,651,858	55,353,831	Motor Vehicle Lease (Short-Term)	¢ 1.040.710	¢				
408 Upholstery shops; floor covering dealers	3,528,633	73,858,313	and Subscription - 8% and 5%	\$ 1,949,610	\$ –				
General Merchandise Group - 4.75%	\$ 258,981,681	\$ 5,443,203,643							
501 Department stores	25,687,115	540,743,472	Grand Total - All Groups	\$ 1,002,805,527	\$ 18,856,416,833				
502 Drugstores; drug and medical	11 510 050	242 100 047							
supply houses	11,518,052	242,100,047							
503 Dry goods stores; fabric and yarn shops	689,473	14,446,403							
504 Farm implement and supply stores 505 Discount stores; general stores	6,253,806 42,618,529	131,605,601 896,734,605							
JOJ Discoult stores, general stores	42.010.022								
506 Hardware stores		120 880 346							
506 Hardware stores 507 Jewelry stores: watch and clock	5,757,702	120,880,346	* Amounts shown are gross collections of sales	and use tax (includi	ng collections of				
507 Jewelry stores; watch and clock	5,757,702		* Amounts shown are gross collections of sales penalties and interest) processed by the Depar						
507 Jewelry stores; watch and clock repair shops		120,880,346 62,703,508 9,527,697	* Amounts shown are gross collections of sales penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch	ment of Revenue for	or the month of				
507 Jewelry stores; watch and clock repair shops	5,757,702 2,985,747	62,703,508	penalties and interest) processed by the Depart	tment of Revenue for ases for use) primar	or the month of				
<ul><li>507 Jewelry stores; watch and clock repair shops</li><li>508 Leather and leather goods stores</li><li>509 Industrial machinery and supply dealers</li></ul>	5,757,702 2,985,747 452,617	62,703,508 9,527,697	penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch	tment of Revenue for ases for use) primar	or the month of				
<ul><li>507 Jewelry stores; watch and clock repair shops</li><li>508 Leather and leather goods stores</li><li>509 Industrial machinery and supply dealers</li><li>510 Secondhand goods stores; flea markets</li></ul>	5,757,702 2,985,747 452,617 10,307,475	62,703,508 9,527,697 216,543,977	penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch	tment of Revenue for ases for use) primar	or the month of				
<ul><li>507 Jewelry stores; watch and clock repair shops</li><li>508 Leather and leather goods stores</li><li>509 Industrial machinery and supply dealers</li></ul>	5,757,702 2,985,747 452,617 10,307,475 2,442,227	62,703,508 9,527,697 216,543,977 51,196,560 185,300,689 162,296,226	penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch March 2022, but may include sales for prior p	tment of Revenue for ases for use) primar	or the month of				
<ul> <li>507 Jewelry stores; watch and clock repair shops</li> <li>508 Leather and leather goods stores</li> <li>509 Industrial machinery and supply dealers</li> <li>510 Secondhand goods stores; flea markets</li> <li>511 Sporting goods stores; toy shops</li> <li>512 Variety stores; 5 &amp; 10 specialty stores</li> <li>513 Others</li> </ul>	5,757,702 2,985,747 452,617 10,307,475 2,442,227 8,815,066 7,713,307 119,673,112	62,703,508 9,527,697 216,543,977 51,196,560 185,300,689 162,296,226 2,513,730,644	<ul> <li>penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch March 2022, but may include sales for prior p</li> <li>Sales not tabulated.</li> <li>Note: Beginning October 1, 2015, the sales pr</li> </ul>	ament of Revenue for asses for use) primate eriods.	old at retail or				
<ul> <li>507 Jewelry stores; watch and clock repair shops</li> <li>508 Leather and leather goods stores</li> <li>509 Industrial machinery and supply dealers</li> <li>510 Secondhand goods stores; flea markets</li> <li>511 Sporting goods stores; toy shops</li> <li>512 Variety stores; 5 &amp; 10 specialty stores</li> <li>513 Others</li> <li>514 Paint, wallpaper, and glass stores</li> </ul>	5,757,702 2,985,747 452,617 10,307,475 2,442,227 8,815,066 7,713,307 119,673,112 3,037,764	62,703,508 9,527,697 216,543,977 51,196,560 185,300,689 162,296,226 2,513,730,644 63,946,407	<ul> <li>penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch March 2022, but may include sales for prior p</li> <li>Sales not tabulated.</li> <li>Note: Beginning October 1, 2015, the sales pr purchased for use is subject to the State general</li> </ul>	timent of Revenue for asses for use) primate eriods. the of each aircraft s al rate of 4.75% (pre-	old at retail or eviously 3% State				
<ul> <li>507 Jewelry stores; watch and clock repair shops</li> <li>508 Leather and leather goods stores</li> <li>509 Industrial machinery and supply dealers</li> <li>510 Secondhand goods stores; flea markets</li> <li>511 Sporting goods stores; toy shops</li> <li>512 Variety stores; 5 &amp; 10 specialty stores</li> <li>513 Others</li> <li>514 Paint, wallpaper, and glass stores</li> <li>515 Pawn shops; army surplus stores, etc.</li> </ul>	5,757,702 2,985,747 452,617 10,307,475 2,442,227 8,815,066 7,713,307 119,673,112 3,037,764 998,004	62,703,508 9,527,697 216,543,977 51,196,560 185,300,689 162,296,226 2,513,730,644 63,946,407 20,986,107	<ul> <li>penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch March 2022, but may include sales for prior p</li> <li>Sales not tabulated.</li> <li>Note: Beginning October 1, 2015, the sales pr purchased for use is subject to the State genera rate) with a maximum tax per article of \$2,500</li> </ul>	timent of Revenue for asses for use) primate eriods. the of each aircraft s al rate of 4.75% (pre- ) (previously \$1,500)	old at retail or eviously 3% State b): gross collections				
<ul> <li>507 Jewelry stores; watch and clock repair shops</li> <li>508 Leather and leather goods stores</li> <li>509 Industrial machinery and supply dealers</li> <li>510 Secondhand goods stores; flea markets</li> <li>511 Sporting goods stores; toy shops</li> <li>512 Variety stores; 5 &amp; 10 specialty stores</li> <li>513 Others</li> <li>514 Paint, wallpaper, and glass stores</li> </ul>	5,757,702 2,985,747 452,617 10,307,475 2,442,227 8,815,066 7,713,307 119,673,112 3,037,764 998,004	62,703,508 9,527,697 216,543,977 51,196,560 185,300,689 162,296,226 2,513,730,644 63,946,407	<ul> <li>penalties and interest) processed by the Depar April 2022. Data reflect sales (including purch March 2022, but may include sales for prior p</li> <li>Sales not tabulated.</li> <li>Note: Beginning October 1, 2015, the sales pr purchased for use is subject to the State general</li> </ul>	timent of Revenue for asses for use) primate eriods. the of each aircraft s al rate of 4.75% (pre- ) (previously \$1,500)	old at retail or eviously 3% State b): gross collections				

North Carolina Department of Revenue Raleigh, North Carolina 27640