

**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**

<b>April 2023 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,854,968	\$ 312,286,220	Macon	\$ 4,055,615	\$ 85,237,779
Alexander	1,531,880	32,277,747	Madison	985,348	20,654,427
Alleghany	653,733	13,730,483	Martin	1,220,518	25,687,450
Anson	1,027,641	21,494,835	McDowell	2,436,257	51,044,111
Ashe	1,828,960	38,301,999	Mecklenburg	143,855,345	3,025,919,380
Avery	1,789,521	37,668,543	Mitchell	836,627	17,378,824
Beaufort	3,256,132	68,483,881	Montgomery	1,227,152	25,858,397
Bertie	598,844	12,588,819	Moore	9,709,811	204,144,573
Bladen	1,341,589	28,251,983	Nash	7,170,990	151,130,735
Brunswick	13,903,828	292,796,323	New Hanover	30,097,146	633,869,095
Buncombe	31,375,718	659,056,663	Northampton	692,998	14,576,060
Burke	5,154,399	108,541,327	Onslow	14,794,685	310,834,772
Cabarrus	23,381,388	492,234,868	Orange	11,592,393	243,675,192
Caldwell	4,081,991	85,941,901	Pamlico	634,099	13,301,282
Camden	451,333	9,497,372	Pasquotank	3,377,291	71,013,167
Carteret	7,220,119	152,427,726	Pender	3,932,701	82,770,279
Caswell	529,536	11,126,683	Perquimans	515,608	11,104,007
Catawba	15,354,899	324,345,641	Person	2,262,983	47,696,811
Chatham	5,627,468	117,985,657	Pitt	14,347,713	301,154,550
Cherokee	2,077,301	43,608,785	Polk	1,031,332	21,640,040
Chowan	865,849	18,246,042	Randolph	9,301,663	195,400,035
Clay	625,674	13,162,181	Richmond	2,482,156	52,204,320
Cleveland	6,135,627	128,882,064	Robeson	6,891,520	144,908,079
Columbus	2,625,282	55,167,342	Rockingham	5,373,201	112,966,283
Craven	7,349,209	154,702,618	Rowan	9,444,989	198,453,683
Cumberland	26,204,413	550,501,015	Rutherford	3,922,230	82,422,821
Currituck	2,357,227	49,578,000	Sampson	3,343,616	69,872,322
Dare	6,631,823	139,729,601	Scotland	1,805,571	37,972,747
Davidson	9,806,673	206,485,189	Stanly	4,606,687	97,270,716
Davie	2,662,066	55,960,424	Stokes	1,763,332	37,021,376
Duplin	2,732,645	57,477,552	Surry	5,752,708	121,046,415
Durham	45,036,774	946,786,388	Swain	851,213	17,809,920
Edgecombe	2,670,062	55,723,129	Transylvania	2,406,616	50,576,359
Forsyth	34,849,078	733,514,627	Tyrrell	132,921	2,786,329
Franklin	3,543,132	74,510,798	Union	15,489,339	326,047,136
Gaston	16,865,804	354,558,411	Vance	2,712,170	57,625,949
Gates	260,484	5,484,393	Wake	124,346,770	2,612,746,225
Graham	476,457	10,039,375	Warren	606,242	12,628,049
Granville	2,448,813	51,452,096	Washington	447,114	9,328,412
Greene	528,912	11,120,126	Watauga	4,936,780	103,822,372
Guilford	46,006,460	967,836,556	Wayne	7,556,529	159,081,495
Halifax	3,147,540	66,222,139	Wilkes	4,315,853	90,890,336
Harnett	6,845,974	143,592,442	Wilson	6,198,961	130,228,455
Haywood	4,788,707	100,362,972	Yadkin	1,503,653	31,619,622
Henderson	8,815,822	185,384,789	Yancey	880,514	18,513,354
Hertford	1,193,321	25,095,797	Foreign	43,433,318	915,100,472
Hoke	1,595,911	33,525,137	Combined General Rate	112,940,553	—
Hyde	209,894	4,415,954	Motor Vehicle Lease (Short-Term)		
Iredell	17,061,758	359,242,951	and Subscription	7,821,814	—
Jackson	3,759,472	78,909,920			
Johnston	12,991,873	272,271,735			
Jones	299,558	6,282,417			
Lee	5,353,422	114,422,064			
Lenoir	3,296,512	69,311,790			
Lincoln	6,668,001	140,177,209	<b>TOTALS</b>	<b>\$ 1,078,796,119</b>	<b>\$ 20,149,816,910</b>

\* 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 2023. Data reflect sales (including purchases for use) primarily for March 2023, 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 2023 Report**

Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 3,443,309</b>	<b>\$ 92,239,014</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 124,016,181</b>	<b>\$ 2,608,948,860</b>
001 Manufactured homes - 4.75%	1,211,956	25,514,805	601 Sheet metal shops; steel fabricators	5,059,918	106,350,006
002 Boats - 3%	1,608,081	53,602,686	602 Building hardware and machine stores	1,027,710	21,636,001
004 Modular homes - 4.75%	623,273	13,121,523	603 Building material dealers	87,697,311	1,845,702,463
<b>Apparel Group - 4.75%</b>	<b>\$ 34,572,598</b>	<b>\$ 726,865,170</b>	604 Cabinet shops	2,182,072	45,598,404
101 Boot and shoe stores	5,487,219	115,381,445	605 Electrical, plumbing and heating supply dealers	20,023,954	421,029,892
102 Clothing stores	27,496,659	578,133,442	606 Monument and tombstone dealers	112,294	2,363,974
103 Furriers (suppressed)			607 Others	4,313,414	90,664,559
104 Men's clothing & accessory stores	109,680	2,309,062	608 Storm window and door dealers	3,599,509	75,603,561
105 Women's clothing & accessory stores	34,630	726,658	<b>Unclassified Group - 4.75%</b>	<b>\$ 273,373,444</b>	<b>\$ 5,741,018,835</b>
106 Shoe repair shops	319,205	6,720,110	701 Beauty and barber shops and supply dealers	2,796,341	58,715,619
107 Others	1,125,205	23,594,453	702 Bookstores, school supply stores	3,241,584	68,063,054
<b>Automotive Group - 4.75%</b>	<b>\$ 60,412,310</b>	<b>\$ 1,268,392,332</b>	703 Newsstands	1,545,504	32,437,740
201 Motor vehicle dealers	13,356,848	281,125,532	704 Coal, wood, fuel oil, and bottled gas dealers	2,846,983	58,632,219
202 Service stations	5,405,587	113,685,712	705 Feed stores, millers, hatcheries	618,079	13,009,507
203 Garages	10,952,384	228,176,024	706 Florists and nurseries	2,888,504	60,451,611
204 Motorcycle and bicycle dealers	1,905,238	40,103,363	707 Airplane dealers	681,536	14,302,446
205 Automotive supply stores	16,207,689	340,819,678	708 Hotels, motels, cottage rentals, etc.	27,131,860	571,615,553
206 Others	2,307,787	48,345,338	709 Office machine and supply dealers	15,203,404	319,943,918
207 Oil and petroleum products dealers	3,691,387	77,685,887	710 Funeral homes	1,496,003	30,454,795
208 Tire dealers, recappers and repairers	6,251,403	131,419,705	711 Others	182,093,212	3,823,717,160
209 Manufactured home (mobile home) dealers	333,989	7,031,093	712 Photographers, artists, photofinishers	4,511,507	94,561,169
<b>Food Group - 4.75%</b>	<b>\$ 159,863,249</b>	<b>\$ 3,354,963,675</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,230,768	88,820,451
301 Bakeries	2,499,492	52,457,400	714 Laundries, dry cleaners, etc.	1,366,298	28,714,015
302 Candy and confectionery stores	517,243	10,812,201	715 Hospitals, physicians, veterinarians, etc.	6,645,492	139,593,111
303 Dairies and dairy bars	1,047,270	21,946,639	716 Boat and marine supply dealers	1,430,430	30,081,481
304 Grocery stores, meat markets, etc.	41,366,548	869,077,190	717 Pet, hobby and craft shops	8,038,656	168,991,528
305 Vending machine operators; drink stands	2,434,570	51,196,850	718 Chemical, janitorial supplies and paper products dealers	4,451,440	93,670,195
306 Restaurants, cafeterias, grills, snack bars, etc.	104,593,009	2,194,907,196	719 Machine shops; locksmiths, etc.	2,155,845	45,243,261
307 Others	2,049,118	42,894,833			
308 Taverns, nightclubs, etc.	5,356,000	111,671,367			
<b>Furniture Group - 4.75%</b>	<b>\$ 26,691,146</b>	<b>\$ 560,554,659</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 958,033,753</b>	<b>\$ 20,149,816,910</b>
401 Furniture stores	11,496,330	241,542,210	<b>Combined General Rate - 7%</b>	<b>\$ 112,940,553</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,730,186	99,497,476	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	413,088	8,600,654	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 7,821,814</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,835,625	38,643,490			
405 Others	1,549,038	32,464,397	<b>Grand Total - All Groups</b>	<b>\$ 1,078,796,119</b>	<b>\$ 20,149,816,910</b>
406 Awning and blinds dealers	253,985	5,341,414			
407 Antique dealers; interior decorators	2,589,636	54,307,896			
408 Upholstery shops; floor covering dealers	3,823,259	80,157,122			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 275,661,514</b>	<b>\$ 5,796,834,364</b>			
501 Department stores	29,076,964	612,106,706			
502 Drugstores; drug and medical supply houses	12,549,637	263,328,529			
503 Dry goods stores; fabric and yarn shops	740,507	15,565,343			
504 Farm implement and supply stores	7,700,753	162,016,759			
505 Discount stores; general stores	44,399,843	934,551,484			
506 Hardware stores	6,559,868	137,980,659			
507 Jewelry stores; watch and clock repair shops	2,978,356	62,582,395			
508 Leather and leather goods stores	430,985	9,042,517			
509 Industrial machinery and supply dealers	11,540,360	242,390,863			
510 Secondhand goods stores; flea markets	2,332,288	48,675,845			
511 Sporting goods stores; toy shops	8,907,225	187,246,225			
512 Variety stores; 5 & 10 specialty stores	7,696,021	161,984,420			
513 Others	127,512,930	2,681,082,481			
514 Paint, wallpaper, and glass stores	3,484,048	73,341,766			
515 Pawn shops; army surplus stores, etc.	1,138,527	23,952,266			
516 Road building equipment and supply dealers	5,950,293	125,195,940			
517 Gift and novelty shops; coin dealers	2,662,910	55,790,168			

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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.