

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

May 2017 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,470,683	\$ 198,260,420	Macon	\$ 1,988,986	\$ 41,173,973
Alexander	785,706	16,521,925	Madison	390,017	8,124,790
Alleghany	264,206	5,529,284	Martin	809,826	17,028,409
Anson	595,817	12,480,573	McDowell	1,339,074	28,144,147
Ashe	950,443	19,938,143	Mecklenburg	83,272,123	1,746,218,689
Avery	775,849	16,169,687	Mitchell	566,405	11,882,159
Beaufort	1,901,754	40,195,425	Montgomery	724,687	15,231,841
Bertie	314,325	6,593,808	Moore	5,143,516	107,750,089
Bladen	857,322	17,910,280	Nash	4,205,205	88,001,263
Brunswick	6,752,507	141,786,074	New Hanover	17,949,421	377,612,219
Buncombe	20,541,147	430,636,303	Northampton	324,006	6,788,872
Burke	2,864,326	60,409,594	Onslow	7,956,697	167,072,441
Cabarrus	13,283,821	278,762,758	Orange	6,740,864	141,424,047
Caldwell	2,429,405	50,977,928	Pamlico	389,231	8,147,591
Camden	227,602	4,690,527	Pasquotank	1,942,372	40,559,568
Carteret	4,562,080	96,017,843	Pender	1,923,999	40,377,692
Caswell	265,663	5,572,778	Perquimans	241,338	5,074,667
Catawba	9,293,359	196,149,984	Person	1,311,386	27,522,307
Chatham	2,379,592	49,694,789	Pitt	9,022,007	189,202,594
Cherokee	1,231,825	25,883,800	Polk	573,338	11,704,121
Chowan	471,295	9,875,786	Randolph	4,651,855	97,370,438
Clay	259,296	5,439,092	Richmond	1,542,839	32,384,820
Cleveland	3,610,597	75,694,009	Robeson	4,341,035	90,899,142
Columbus	1,641,496	34,331,176	Rockingham	2,745,991	57,582,977
Craven	4,387,359	92,217,930	Rowan	5,039,801	105,718,952
Cumberland	16,221,036	340,047,485	Rutherford	2,227,391	46,685,146
Currituck	1,322,003	27,735,900	Sampson	1,906,968	40,027,143
Dare	5,084,042	106,792,520	Scotland	1,283,403	26,971,174
Davidson	5,117,826	107,030,565	Stanly	2,382,075	50,089,532
Davie	1,336,702	27,708,251	Stokes	1,026,257	21,352,407
Duplin	1,520,673	31,827,460	Surry	3,712,938	78,006,437
Durham	26,301,156	552,713,080	Swain	462,605	9,356,917
Edgecombe	1,385,446	29,023,480	Transylvania	1,307,751	27,412,044
Forsyth	20,876,305	438,098,431	Tyrrell	80,835	1,700,695
Franklin	1,550,731	32,420,259	Union	7,902,666	165,779,271
Gaston	8,414,650	175,724,792	Vance	1,734,977	36,645,325
Gates	156,472	3,265,768	Wake	69,389,616	1,455,396,360
Graham	237,312	4,992,555	Warren	307,260	6,470,200
Granville	1,358,450	28,419,335	Washington	935,546	19,662,216
Greene	242,908	5,079,315	Watauga	3,047,157	63,948,609
Guilford	29,210,959	613,361,383	Wayne	4,805,031	100,564,973
Halifax	2,157,168	45,271,664	Wilkes	2,399,535	50,298,902
Harnett	3,619,103	75,328,884	Wilson	3,985,957	79,941,285
Haywood	2,719,522	56,849,662	Yadkin	881,942	18,422,359
Henderson	4,857,332	101,823,203	Yancey	392,437	8,228,002
Hertford	806,399	16,918,501	Foreign	38,606,082	816,508,351
Hoke	726,668	15,238,955	Combined General Rate	101,951,511	—
Hyde	223,947	4,543,726	Motor Vehicle Leasing (Short-Term)	8,525,610	—
Iredell	9,173,129	192,788,772			
Jackson	1,905,452	39,909,197			
Johnston	7,160,770	150,252,519			
Jones	184,454	3,872,347			
Lee	3,205,319	69,066,218			
Lenoir	2,300,561	48,271,040			
Lincoln	3,048,863	64,174,918	TOTALS	\$ 676,934,402	\$ 11,886,755,257

* 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 May 2017. Data reflect sales primarily in April 2017, 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

May 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,838,920	\$ 51,631,076	Lumber & Building Material Group - 4.75%	\$ 65,720,955	\$ 1,380,476,024
001 Manufactured homes - 4.75%	495,724	10,438,974	601 Sheet metal shops; steel fabricators	2,156,170	45,309,947
002 Boats - 3%	1,063,077	35,435,202	602 Building hardware and machine stores	542,900	11,222,862
004 Modular homes - 4.75%	280,119	5,756,899	603 Building material dealers	47,168,187	991,337,604
			604 Cabinet shops	1,150,062	24,041,119
Apparel Group - 4.75%	\$ 22,054,681	\$ 462,457,600	605 Electrical, plumbing and heating supply dealers	10,822,918	227,406,811
101 Boot and shoe stores	3,456,661	72,717,111	606 Monument and tombstone dealers	101,669	2,028,444
102 Clothing stores	17,436,113	365,446,710	607 Others	2,554,676	53,481,798
103 Furriers (suppressed)			608 Storm window and door dealers	1,224,372	25,647,439
104 Men's clothing & accessory stores	25,213	523,668			
105 Women's clothing & accessory stores	33,118	682,003	Unclassified Group - 4.75%	\$ 148,454,828	\$ 3,111,625,576
106 Shoe repair shops	306,090	6,409,645	701 Beauty and barber shops and supply dealers	1,901,093	39,660,856
107 Others	797,486	16,678,463	702 Bookstores, school supply stores	2,253,551	47,178,740
Automotive Group - 4.75%	\$ 34,603,191	\$ 722,082,684	703 Newsstands	692,734	14,352,825
201 Motor vehicle dealers	7,559,499	158,625,137	704 Coal, wood, fuel oil, and bottled gas dealers	1,165,708	24,472,368
202 Service stations	3,185,034	66,414,456	705 Feed stores, millers, hatcheries	721,798	15,154,120
203 Garages	5,410,948	112,009,537	706 Florists and nurseries	2,666,697	55,406,146
204 Motorcycle and bicycle dealers	1,217,004	25,417,138	707 Airplane dealers	484,472	10,123,354
205 Automotive supply stores	9,428,095	196,896,739	708 Hotels, motels, cottage rentals, etc.	17,843,470	374,646,926
206 Others	1,326,492	27,552,890	709 Office machine and supply dealers	10,415,590	218,666,582
207 Oil and petroleum products dealers	2,193,520	45,939,315	710 Funeral homes	826,770	17,081,556
208 Tire dealers, recappers and repairers	4,041,325	84,169,168	711 Others	90,311,562	1,894,554,292
209 Manufactured home (mobile home) dealers	241,272	5,058,304	712 Photographers, artists, photofinishers	2,023,820	41,912,180
Food Group - 4.75%	\$ 113,281,131	\$ 2,368,752,305	713 Printers, publishers, blueprinters, engravers, etc.	3,366,158	69,949,237
301 Bakeries	1,768,704	36,685,580	714 Laundries, dry cleaners, etc.	1,181,731	24,652,441
302 Candy and confectionery stores	371,244	7,750,694	715 Hospitals, physicians, veterinarians, etc.	4,385,801	92,140,858
303 Dairies and dairy bars	736,237	15,355,251	716 Boat and marine supply dealers	1,047,542	21,920,743
304 Grocery stores, meat markets, etc.	31,026,461	650,632,875	717 Pet, hobby and craft shops	3,601,049	74,983,242
305 Vending machine operators; drink stands	1,988,332	41,741,298	718 Chemical, janitorial supplies and paper products dealers	2,436,892	51,170,858
306 Restaurants, cafeterias, grills, snack bars, etc.	73,042,083	1,526,997,583	719 Machine shops; locksmiths, etc.	1,128,391	23,598,251
307 Others	993,885	20,237,087			
308 Taverns, nightclubs, etc.	3,354,186	69,351,937			
Furniture Group - 4.75%	\$ 18,238,481	\$ 381,749,133	Total Retail Sales and Use Group	\$ 566,457,281	\$ 11,886,755,257
401 Furniture stores	7,701,726	161,632,880	Combined General Rate - 7%	\$ 101,951,511	\$ -
402 Household appliance dealers and repair services	4,193,345	87,654,157	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	296,862	6,142,294	Motor Vehicle Leasing (Short-Term) - 8%	\$ 8,525,610	\$ -
404 Industrial, office and store furniture and fixture dealers	864,501	18,158,795			
405 Others	605,265	12,349,357	Grand Total - All Groups	\$ 676,934,402	\$ 11,886,755,257
406 Awning and blinds dealers	149,635	3,125,831			
407 Antique dealers; interior decorators	1,823,794	38,096,200			
408 Upholstery shops; floor covering dealers	2,603,353	54,589,619			
General Merchandise Group - 4.75%	\$ 162,265,094	\$ 3,407,980,861			
501 Department stores	17,506,147	368,487,983			
502 Drugstores; drug and medical supply houses	7,835,048	164,612,014			
503 Dry goods stores; fabric and yarn shops	544,548	11,404,494			
504 Farm implement and supply stores	3,830,254	80,498,234			
505 Discount stores; general stores	55,282,364	1,163,344,596			
506 Hardware stores	3,430,686	71,974,975			
507 Jewelry stores; watch and clock repair shops	2,006,484	41,726,946			
508 Leather and leather goods stores	184,003	3,872,096			
509 Industrial machinery and supply dealers	7,717,224	162,241,430			
510 Secondhand goods stores; flea markets	1,536,628	32,140,803			
511 Sporting goods stores; toy shops	5,031,649	105,853,613			
512 Variety stores; 5 & 10 specialty stores	5,325,052	112,051,330			
513 Others	43,609,237	913,208,304			
514 Paint, wallpaper, and glass stores	2,203,820	46,146,895			
515 Pawn shops; army surplus stores, etc.	530,127	11,141,925			
516 Road building equipment and supply dealers	3,734,746	78,618,028			
517 Gift and novelty shops; coin dealers	1,957,078	40,657,195			

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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.