

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

July 2019 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,396,716	\$ 239,138,881	Macon	\$ 2,637,862	\$ 55,114,496
Alexander	906,996	19,053,006	Madison	554,376	11,575,101
Alleghany	353,488	7,351,706	Martin	863,470	17,958,772
Anson	696,783	14,635,410	McDowell	1,758,688	36,773,483
Ashe	1,301,564	27,280,202	Mecklenburg	101,350,491	2,126,473,455
Avery	1,519,148	31,813,090	Mitchell	635,871	13,305,230
Beaufort	2,361,760	50,517,843	Montgomery	968,676	20,273,012
Bertie	341,218	7,082,989	Moore	6,245,815	131,068,207
Bladen	935,444	19,734,014	Nash	4,648,136	97,396,986
Brunswick	10,251,967	215,473,010	New Hanover	22,873,642	479,763,320
Buncombe	24,077,379	504,384,945	Northampton	440,203	9,244,008
Burke	3,278,484	69,043,670	Onslow	10,460,432	219,273,246
Cabarrus	15,271,704	320,976,540	Orange	8,376,776	175,267,657
Caldwell	2,788,565	58,385,817	Pamlico	473,460	9,880,077
Camden	280,325	5,917,153	Pasquotank	2,411,810	50,554,834
Carteret	7,322,192	154,317,518	Pender	2,878,893	60,719,576
Caswell	307,180	6,436,522	Perquimans	306,879	6,547,976
Catawba	10,506,453	221,708,855	Person	1,436,071	30,182,299
Chatham	2,843,116	59,568,864	Pitt	10,150,019	213,127,350
Cherokee	1,508,518	31,463,566	Polk	721,519	15,136,760
Chowan	549,045	11,492,581	Randolph	5,276,184	110,545,937
Clay	400,466	8,392,249	Richmond	1,744,859	36,507,062
Cleveland	3,973,638	83,161,047	Robeson	4,718,762	98,908,354
Columbus	1,884,550	39,259,557	Rockingham	3,160,237	66,148,587
Craven	5,393,555	113,282,119	Rowan	5,755,365	120,603,557
Cumberland	18,299,729	383,701,612	Rutherford	2,790,927	58,485,031
Currituck	4,205,357	88,375,386	Sampson	2,004,875	41,967,089
Dare	11,321,288	238,039,315	Scotland	1,310,039	27,462,050
Davidson	6,152,100	128,714,518	Stanly	3,028,360	63,355,343
Davie	1,626,925	34,052,537	Stokes	1,128,733	23,624,068
Duplin	1,924,283	40,245,406	Surry	3,979,823	83,207,230
Durham	33,416,382	701,199,738	Swain	751,195	15,779,525
Edgecombe	2,750,909	57,749,697	Transylvania	1,822,202	38,189,691
Forsyth	23,900,102	500,226,864	Tyrrell	107,721	2,175,576
Franklin	1,878,114	39,321,254	Union	9,417,298	196,976,067
Gaston	11,036,575	230,883,572	Vance	1,940,218	41,247,934
Gates	161,009	3,354,328	Wake	84,451,630	1,772,230,516
Graham	389,208	8,168,019	Warren	405,756	8,587,857
Granville	1,736,017	36,226,823	Washington	383,427	8,024,230
Greene	349,468	7,257,561	Watauga	3,974,578	83,266,866
Guilford	33,598,472	705,996,535	Wayne	5,890,896	123,727,112
Halifax	2,225,214	46,651,966	Wilkes	2,981,109	62,659,174
Harnett	4,095,193	85,646,233	Wilson	4,473,752	93,682,925
Haywood	3,541,770	74,175,526	Yadkin	955,986	20,050,468
Henderson	5,772,328	120,947,580	Yancey	646,940	13,598,899
Hertford	962,983	20,174,270	Foreign	37,638,773	788,230,995
Hoke	897,798	18,762,360	Combined General Rate	115,056,737	—
Hyre	455,711	9,551,034	Motor Vehicle Leasing (Short-Term)	6,570,774	—
Iredell	11,367,281	239,196,719			
Jackson	2,846,953	59,508,987			
Johnston	8,463,710	177,162,926			
Jones	283,603	5,946,636			
Lee	3,607,703	78,239,935			
Lenoir	2,475,568	51,769,326			
Lincoln	4,242,062	89,026,980	TOTALS	\$ 806,994,309	\$ 14,379,022,785

* 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 July 2019. Data reflect sales (including purchases for use) primarily in June 2019, 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%.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES

July 2019 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	\$ 3,076,362	\$ 86,849,036	Lumber & Building Material Group - 4.75%	\$ 80,800,337	\$ 1,698,048,494
001 Manufactured homes - 4.75%	829,366	17,460,262	601 Sheet metal shops; steel fabricators	2,942,784	61,702,227
002 Boats - 3%	1,798,521	59,950,716	602 Building hardware and machine stores	822,773	17,143,591
004 Modular homes - 4.75%	448,474	9,438,058	603 Building material dealers	57,434,209	1,208,073,675
			604 Cabinet shops	1,340,964	28,008,405
Apparel Group - 4.75%	\$ 24,741,436	\$ 518,870,157	605 Electrical, plumbing and heating supply dealers	13,206,888	276,950,555
101 Boot and shoe stores	3,207,063	67,289,972	606 Monument and tombstone dealers	81,027	1,666,735
102 Clothing stores	20,449,527	429,294,652	607 Others	3,120,146	65,622,847
103 Furriers (suppressed)			608 Storm window and door dealers	1,851,546	38,880,459
104 Men's clothing & accessory stores	14,387	309,410	Unclassified Group - 4.75%	\$ 197,350,064	\$ 4,138,989,709
105 Women's clothing & accessory stores	48,049	982,740	701 Beauty and barber shops and supply dealers	2,092,528	43,589,157
106 Shoe repair shops	280,410	5,867,581	702 Bookstores, school supply stores	3,484,972	73,122,732
107 Others	742,000	15,125,802	703 Newsstands	872,176	18,185,064
Automotive Group - 4.75%	\$ 39,749,157	\$ 831,291,064	704 Coal, wood, fuel oil, and bottled gas dealers	1,360,322	28,448,509
201 Motor vehicle dealers	8,690,423	182,659,961	705 Feed stores, millers, hatcheries	684,510	14,350,759
202 Service stations	3,575,803	74,303,646	706 Florists and nurseries	2,284,084	47,281,172
203 Garages	6,738,309	139,774,156	707 Airplane dealers	691,955	14,512,376
204 Motorcycle and bicycle dealers	1,237,115	25,971,834	708 Hotels, motels, cottage rentals, etc.	29,510,489	620,531,336
205 Automotive supply stores	10,381,680	217,402,039	709 Office machine and supply dealers	9,961,282	209,216,200
206 Others	1,474,001	30,581,576	710 Funeral homes	820,487	16,860,483
207 Oil and petroleum products dealers	2,600,173	54,717,064	711 Others	121,921,418	2,557,893,915
208 Tire dealers, recappers and repairers	4,721,002	98,922,816	712 Photographers, artists, photofinishers	2,669,112	55,381,458
209 Manufactured home (mobile home) dealers	330,650	6,957,972	713 Printers, publishers, blueprinters, engravers, etc.	3,763,366	78,895,602
Food Group - 4.75%	\$ 131,195,840	\$ 2,746,230,053	714 Laundries, dry cleaners, etc.	1,404,389	29,308,062
301 Bakeries	1,747,357	36,366,038	715 Hospitals, physicians, veterinarians, etc.	5,317,624	111,568,169
302 Candy and confectionery stores	499,791	10,326,514	716 Boat and marine supply dealers	1,308,260	27,288,307
303 Dairies and dairy bars	1,151,717	24,127,087	717 Pet, hobby and craft shops	4,608,769	96,370,312
304 Grocery stores, meat markets, etc.	36,826,299	773,284,039	718 Chemical, janitorial supplies and paper products dealers	3,190,401	67,024,133
305 Vending machine operators; drink stands	2,274,196	47,646,247	719 Machine shops; locksmiths, etc.	1,403,920	29,161,963
306 Restaurants, cafeterias, grills, snack bars, etc.	83,470,456	1,745,648,826			
307 Others	1,277,158	26,417,123			
308 Taverns, nightclubs, etc.	3,948,867	82,414,180			
Furniture Group - 4.75%	\$ 22,242,549	\$ 465,396,023	Total Retail Sales and Use Group	\$ 685,366,799	\$ 14,379,022,785
401 Furniture stores	8,837,712	185,661,985	Combined General Rate - 7%	\$ 115,056,737	\$ -
402 Household appliance dealers and repair services	5,149,338	107,993,861	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	334,948	6,864,876	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,570,774	\$ -
404 Industrial, office and store furniture and fixture dealers	1,323,135	27,815,545			
405 Others	1,009,635	20,918,479			
406 Awning and blinds dealers	221,782	4,664,906	Grand Total - All Groups	\$ 806,994,309	\$ 14,379,022,785
407 Antique dealers; interior decorators	2,152,623	44,922,554			
408 Upholstery shops; floor covering dealers	3,213,375	66,553,817			
General Merchandise Group - 4.75%	\$ 186,211,053	\$ 3,893,348,249			
501 Department stores	20,689,706	435,477,308			
502 Drugstores; drug and medical supply houses	8,430,494	176,969,290			
503 Dry goods stores; fabric and yarn shops	584,767	12,283,616			
504 Farm implement and supply stores	4,416,070	92,820,397			
505 Discount stores; general stores	47,267,445	977,294,562			
506 Hardware stores	4,004,966	83,740,824			
507 Jewelry stores; watch and clock repair shops	2,514,073	52,719,571			
508 Leather and leather goods stores	259,757	5,441,449			
509 Industrial machinery and supply dealers	9,301,025	195,331,404			
510 Secondhand goods stores; flea markets	1,942,215	40,786,229			
511 Sporting goods stores; toy shops	5,480,385	114,970,070			
512 Variety stores; 5 & 10 specialty stores	6,187,907	130,188,387			
513 Others	64,495,506	1,353,051,831			
514 Paint, wallpaper, and glass stores	2,523,659	52,877,766			
515 Pawn shops; army surplus stores, etc.	862,891	18,089,195			
516 Road building equipment and supply dealers	5,059,255	105,524,790			
517 Gift and novelty shops; coin dealers	2,190,933	45,781,562			

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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.