

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 2021 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,073,517	\$ 295,738,497	Macon	\$ 3,760,461	\$ 78,820,216
Alexander	1,292,710	27,188,271	Madison	904,725	19,003,904
Alleghany	516,825	10,825,531	Martin	1,043,837	21,633,628
Anson	817,101	17,081,666	McDowell	2,210,898	46,300,996
Ashe	1,770,531	37,164,916	Mecklenburg	120,909,829	2,536,634,770
Avery	2,261,427	47,278,469	Mitchell	742,568	15,550,974
Beaufort	2,841,340	60,400,548	Montgomery	1,120,191	23,527,641
Bertie	484,438	10,148,367	Moore	8,400,160	176,372,724
Bladen	1,102,205	23,205,574	Nash	5,870,492	122,603,777
Brunswick	14,166,926	298,259,765	New Hanover	27,427,346	576,303,943
Buncombe	29,382,645	616,436,204	Northampton	533,511	11,222,780
Burke	4,401,125	91,886,317	Onslow	13,592,676	285,365,199
Cabarrus	19,557,359	410,881,442	Orange	9,383,015	196,468,342
Caldwell	3,418,274	71,721,458	Pamlico	606,579	12,728,149
Camden	354,128	7,427,203	Pasquotank	2,882,721	60,472,219
Carteret	9,148,165	192,074,921	Pender	3,923,337	82,482,787
Caswell	552,214	11,590,423	Perquimans	410,891	8,775,163
Catawba	13,043,813	275,067,489	Person	1,927,888	40,589,058
Chatham	4,588,816	96,377,872	Pitt	12,403,562	260,424,286
Cherokee	2,113,236	44,322,602	Polk	995,744	20,870,571
Chowan	787,929	16,554,794	Randolph	6,758,984	141,855,042
Clay	616,355	12,918,832	Richmond	2,087,116	43,786,341
Cleveland	5,182,451	108,862,810	Robeson	5,948,339	123,147,696
Columbus	2,278,860	47,819,572	Rockingham	4,537,031	95,260,351
Craven	6,529,217	137,140,343	Rowan	7,659,107	160,683,033
Cumberland	22,984,050	482,302,593	Rutherford	3,727,031	78,257,893
Currituck	5,809,893	121,645,796	Sampson	2,625,513	55,048,240
Dare	14,146,535	297,766,634	Scotland	1,759,004	36,947,882
Davidson	8,200,368	172,690,157	Stanly	3,916,141	82,461,066
Davie	2,141,737	44,924,131	Stokes	1,455,869	30,512,859
Duplin	2,279,776	47,791,910	Surry	5,080,127	106,729,232
Durham	39,361,179	824,410,590	Swain	1,125,093	23,612,808
Edgecombe	2,481,732	52,069,857	Transylvania	2,577,770	54,121,782
Forsyth	31,688,659	661,145,591	Tyrrell	125,562	2,617,313
Franklin	3,147,269	65,972,931	Union	12,790,312	268,319,228
Gaston	13,552,063	284,326,821	Vance	2,368,382	49,224,065
Gates	235,478	4,939,012	Wake	101,730,655	2,131,645,063
Graham	502,490	10,589,603	Warren	666,529	14,181,851
Granville	2,097,839	44,014,588	Washington	438,975	9,173,432
Greene	421,836	8,813,832	Watauga	5,370,509	112,646,901
Guilford	39,925,196	838,503,740	Wayne	6,368,466	133,656,347
Halifax	2,646,554	55,658,949	Wilkes	3,558,036	74,773,175
Harnett	5,747,344	120,630,728	Wilson	5,319,417	111,260,434
Haywood	4,657,829	97,787,449	Yadkin	1,288,292	27,061,269
Henderson	7,764,131	162,558,843	Yancey	859,829	18,057,495
Hertford	1,098,156	23,061,973	Foreign	37,878,317	798,651,317
Hoke	1,355,777	28,359,870	Combined General Rate	109,036,363	-
Hyde	552,146	11,563,451	Motor Vehicle Lease (Short-Term) and Subscription	9,692,369	-
Iredell	14,769,062	311,027,902			
Jackson	4,012,650	84,305,302			
Johnston	11,227,168	236,087,020			
Jones	251,356	5,273,395			
Lee	4,619,877	98,574,682			
Lenoir	2,851,084	59,807,994			
Lincoln	5,741,739	120,981,144	TOTALS	\$ 963,352,147	\$ 17,725,803,617

* 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 2021. Data reflect sales (including purchases for use) primarily for June 2021, 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

July 2021 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	\$ 3,267,479	\$ 88,583,955	Lumber & Building Material Group - 4.75%	\$ 109,494,535	\$ 2,302,116,506
001 Manufactured homes - 4.75%	1,098,631	23,129,071	601 Sheet metal shops; steel fabricators	3,520,908	74,048,455
002 Boats - 3%	1,611,875	53,729,154	602 Building hardware and machine stores	988,261	20,801,654
004 Modular homes - 4.75%	556,974	11,725,730	603 Building material dealers	81,013,497	1,704,507,031
			604 Cabinet shops	1,542,382	32,344,513
Apparel Group - 4.75%	\$ 30,453,726	\$ 639,050,481	605 Electrical, plumbing and heating supply dealers	15,962,241	335,145,629
101 Boot and shoe stores	4,619,910	97,254,137	606 Monument and tombstone dealers	115,758	2,425,814
102 Clothing stores	24,644,531	516,908,342	607 Others	4,082,062	85,359,140
103 Furriers (suppressed)			608 Storm window and door dealers	2,269,427	47,484,269
104 Men's clothing & accessory stores	37,181	782,768			
105 Women's clothing & accessory stores	68,229	1,424,558	Unclassified Group - 4.75%	\$ 245,030,185	\$ 5,118,736,810
106 Shoe repair shops	316,155	6,649,739	701 Beauty and barber shops and supply dealers	2,506,531	52,456,195
107 Others	767,720	16,030,938	702 Bookstores, school supply stores	3,562,820	74,952,707
Automotive Group - 4.75%	\$ 48,172,234	\$ 1,009,731,817	703 Newsstands	1,283,077	26,871,934
201 Motor vehicle dealers	10,483,941	220,272,517	704 Coal, wood, fuel oil, and bottled gas dealers	1,716,743	36,131,028
202 Service stations	4,845,047	101,724,549	705 Feed stores, millers, hatcheries	826,511	17,388,188
203 Garages	8,275,648	172,051,183	706 Florists and nurseries	2,803,656	58,530,024
204 Motorcycle and bicycle dealers	1,694,582	35,659,923	707 Airplane dealers	518,242	10,906,479
205 Automotive supply stores	12,098,874	253,965,980	708 Hotels, motels, cottage rentals, etc.	35,377,368	743,661,014
206 Others	1,837,052	38,312,656	709 Office machine and supply dealers	15,216,367	317,317,077
207 Oil and petroleum products dealers	2,982,663	62,687,687	710 Funeral homes	864,242	18,023,456
208 Tire dealers, recappers and repairers	5,593,132	117,451,643	711 Others	152,180,979	3,174,768,187
209 Manufactured home (mobile home) dealers	361,294	7,605,679	712 Photographers, artists, photofinishers	3,521,451	73,612,183
Food Group - 4.75%	\$ 142,012,999	\$ 2,974,073,692	713 Printers, publishers, blueprinters, engravers, etc.	3,876,961	80,234,244
301 Bakeries	1,973,416	41,212,928	714 Laundries, dry cleaners, etc.	1,185,456	24,905,163
302 Candy and confectionery stores	565,814	11,817,315	715 Hospitals, physicians, veterinarians, etc.	6,518,691	134,455,335
303 Dairies and dairy bars	1,252,952	26,182,415	716 Boat and marine supply dealers	1,688,078	35,675,216
304 Grocery stores, meat markets, etc.	39,182,372	821,076,009	717 Pet, hobby and craft shops	5,773,516	121,374,465
305 Vending machine operators; drink stands	2,442,304	51,292,249	718 Chemical, janitorial supplies and paper products dealers	3,780,126	79,426,014
306 Restaurants, cafeterias, grills, snack bars, etc.	89,917,277	1,883,398,027	719 Machine shops; locksmiths, etc.	1,829,370	38,047,901
307 Others	1,975,515	40,774,799			
308 Taverns, nightclubs, etc.	4,703,349	98,319,950			
Furniture Group - 4.75%	\$ 24,900,485	\$ 523,205,985	Total Retail Sales and Use Group	\$ 844,623,414	\$ 17,725,803,617
401 Furniture stores	11,546,444	242,788,160	Combined General Rate - 7%	\$ 109,036,363	\$ -
402 Household appliance dealers and repair services	4,035,740	84,880,789	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	376,555	7,910,873	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,692,369	\$ -
404 Industrial, office and store furniture and fixture dealers	1,539,455	32,350,906			
405 Others	1,166,054	24,496,411	Grand Total - All Groups	\$ 963,352,147	\$ 17,725,803,617
406 Awning and blinds dealers	210,923	4,440,485			
407 Antique dealers; interior decorators	2,933,420	61,438,732			
408 Upholstery shops; floor covering dealers	3,091,894	64,899,630			
General Merchandise Group - 4.75%	\$ 241,291,771	\$ 5,070,304,370			
501 Department stores	26,547,878	558,796,239			
502 Drugstores; drug and medical supply houses	9,999,174	210,342,959			
503 Dry goods stores; fabric and yarn shops	718,943	15,072,457			
504 Farm implement and supply stores	6,388,948	134,346,200			
505 Discount stores; general stores	41,694,281	877,378,927			
506 Hardware stores	5,482,100	114,790,474			
507 Jewelry stores; watch and clock repair shops	3,193,377	67,011,374			
508 Leather and leather goods stores	331,629	6,979,758			
509 Industrial machinery and supply dealers	9,395,702	197,683,492			
510 Secondhand goods stores; flea markets	2,395,478	50,084,992			
511 Sporting goods stores; toy shops	7,575,809	159,138,931			
512 Variety stores; 5 & 10 specialty stores	7,014,378	147,562,293			
513 Others	107,429,144	2,255,240,976			
514 Paint, wallpaper, and glass stores	2,917,918	61,396,007			
515 Pawn shops; army surplus stores, etc.	879,542	18,495,746			
516 Road building equipment and supply dealers	6,562,916	138,126,653			
517 Gift and novelty shops; coin dealers	2,764,553	57,856,892			

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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.