

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

August 2017 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,331,796	\$ 195,593,310	Macon	\$ 2,440,826	\$ 51,336,866
Alexander	770,905	16,273,537	Madison	409,066	8,544,305
Alleghany	336,396	7,016,038	Martin	775,463	16,289,548
Anson	561,121	11,739,274	McDowell	1,502,448	31,600,644
Ashe	1,047,220	21,961,909	Mecklenburg	81,422,291	1,710,599,312
Avery	1,322,910	27,692,108	Mitchell	584,109	12,265,712
Beaufort	1,643,636	34,543,513	Montgomery	779,044	16,276,926
Bertie	298,790	6,253,051	Moore	4,515,028	94,664,536
Bladen	892,067	18,857,983	Nash	4,245,419	88,856,956
Brunswick	9,537,116	200,656,925	New Hanover	19,265,039	405,333,441
Buncombe	20,956,290	439,111,454	Northampton	341,386	7,189,074
Burke	2,708,888	56,864,476	Onslow	8,376,960	175,923,030
Cabarrus	12,700,060	267,274,925	Orange	6,479,665	135,857,424
Caldwell	2,161,623	45,408,661	Pamlico	396,610	8,337,405
Camden	203,462	4,170,374	Pasquotank	1,882,818	39,509,236
Carteret	6,480,520	136,356,574	Pender	2,432,134	51,309,967
Caswell	249,592	5,207,496	Perquimans	221,574	4,556,985
Catawba	8,552,221	180,435,804	Person	1,234,133	25,980,938
Chatham	2,148,640	45,036,688	Pitt	8,930,884	187,573,669
Cherokee	1,222,303	25,659,803	Polk	578,745	12,126,104
Chowan	486,273	10,169,862	Randolph	4,378,136	91,439,256
Clay	303,901	6,360,861	Richmond	1,417,192	29,746,590
Cleveland	3,634,648	76,294,298	Robeson	4,053,215	84,904,746
Columbus	1,547,299	32,487,384	Rockingham	2,525,976	52,818,354
Craven	4,156,443	87,324,140	Rowan	4,787,351	100,466,228
Cumberland	15,191,846	319,451,516	Rutherford	2,145,178	45,073,844
Currituck	5,108,558	107,266,864	Sampson	1,757,456	36,889,546
Dare	12,961,419	272,565,974	Scotland	1,102,497	23,135,454
Davidson	4,685,727	97,736,321	Stanly	2,198,197	46,423,813
Davie	1,185,855	24,803,289	Stokes	848,113	17,882,397
Duplin	1,499,519	31,437,541	Surry	3,379,856	70,857,615
Durham	26,099,060	548,372,524	Swain	731,214	15,372,919
Edgecombe	1,037,564	21,788,445	Transylvania	1,633,898	33,874,489
Forsyth	20,431,994	428,432,019	Tyrrell	112,433	2,352,698
Franklin	1,463,685	30,673,205	Union	7,603,294	159,519,537
Gaston	8,020,452	168,546,325	Vance	1,588,423	33,689,086
Gates	123,076	2,530,593	Wake	69,665,302	1,463,456,439
Graham	293,669	6,204,449	Warren	363,200	7,676,774
Granville	1,275,797	26,793,527	Washington	736,328	15,492,589
Greene	234,755	4,927,747	Watauga	3,900,846	81,941,396
Guilford	27,655,086	580,250,050	Wayne	4,363,830	91,511,155
Halifax	2,019,383	42,388,221	Wilkes	2,134,929	44,810,080
Harnett	3,470,007	72,505,871	Wilson	3,350,264	73,674,854
Haywood	3,043,691	63,553,350	Yadkin	869,348	18,184,763
Henderson	5,161,177	108,225,842	Yancey	482,669	10,122,537
Hertford	817,229	17,095,453	Foreign	31,936,047	669,390,850
Hoke	686,461	14,427,248	Combined General Rate	119,493,651	—
Hyde	461,320	9,657,898	Motor Vehicle Leasing (Short-Term)	7,061,445	—
Iredell	8,887,044	187,150,776			
Jackson	2,277,036	47,874,293			
Johnston	6,695,757	140,941,516			
Jones	176,441	3,646,751			
Lee	3,047,879	66,373,673			
Lenoir	2,239,719	47,044,166			
Lincoln	2,880,613	60,687,438	TOTALS	\$ 693,819,867	\$ 11,916,943,422

* 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 August 2017. Data reflect sales primarily in July 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

August 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 2,059,965	\$ 58,573,724	Lumber & Building Material Group - 4.75%	\$ 64,901,885	\$ 1,363,904,636
001 Manufactured homes - 4.75%	473,494	9,972,334	601 Sheet metal shops; steel fabricators	2,419,376	50,615,188
002 Boats - 3%	1,238,067	41,266,313	602 Building hardware and machine stores	551,567	11,572,470
004 Modular homes - 4.75%	348,403	7,335,077	603 Building material dealers	45,011,699	946,717,912
Apparel Group - 4.75%	\$ 20,366,550	\$ 427,767,535	604 Cabinet shops	1,121,709	23,572,181
101 Boot and shoe stores	2,995,275	63,012,974	605 Electrical, plumbing and heating supply dealers	11,772,769	247,093,841
102 Clothing stores	16,394,354	344,325,343	606 Monument and tombstone dealers	90,285	1,875,145
103 Furriers (suppressed)			607 Others	2,587,331	54,228,623
104 Men's clothing & accessory stores	14,308	301,225	608 Storm window and door dealers	1,347,149	28,229,276
105 Women's clothing & accessory stores	50,123	1,050,439	Unclassified Group - 4.75%	\$ 162,535,783	\$ 3,411,101,373
106 Shoe repair shops	282,943	5,918,967	701 Beauty and barber shops and supply dealers	1,850,816	38,522,789
107 Others	629,546	13,158,587	702 Bookstores, school supply stores	2,784,725	58,533,542
Automotive Group - 4.75%	\$ 35,551,101	\$ 742,417,027	703 Newsstands	762,814	15,769,578
201 Motor vehicle dealers	7,564,513	158,862,444	704 Coal, wood, fuel oil, and bottled gas dealers	1,254,531	26,391,048
202 Service stations	3,371,184	69,689,617	705 Feed stores, millers, hatcheries	673,741	14,152,566
203 Garages	5,490,417	113,695,200	706 Florists and nurseries	1,627,133	33,690,268
204 Motorcycle and bicycle dealers	1,101,441	23,002,064	707 Airplane dealers	435,829	9,139,542
205 Automotive supply stores	9,602,526	200,870,911	708 Hotels, motels, cottage rentals, etc.	30,778,774	647,522,219
206 Others	1,352,097	28,210,706	709 Office machine and supply dealers	11,641,647	244,828,148
207 Oil and petroleum products dealers	2,510,212	52,828,038	710 Funeral homes	772,525	16,139,502
208 Tire dealers, recappers and repairers	4,290,332	89,629,545	711 Others	90,260,683	1,894,431,408
209 Manufactured home (mobile home) dealers	268,379	5,628,503	712 Photographers, artists, photofinishers	1,990,834	41,281,421
Food Group - 4.75%	\$ 117,213,371	\$ 2,455,232,615	713 Printers, publishers, blueprinters, engravers, etc.	3,120,760	65,255,913
301 Bakeries	1,508,383	31,398,283	714 Laundries, dry cleaners, etc.	1,140,754	23,810,832
302 Candy and confectionery stores	485,966	10,157,017	715 Hospitals, physicians, veterinarians, etc.	4,720,923	99,173,863
303 Dairies and dairy bars	947,984	19,724,207	716 Boat and marine supply dealers	1,310,965	27,496,993
304 Grocery stores, meat markets, etc.	32,720,314	686,852,583	717 Pet, hobby and craft shops	3,612,610	75,706,553
305 Vending machine operators; drink stands	2,251,810	47,054,077	718 Chemical, janitorial supplies and paper products dealers	2,830,460	59,212,922
306 Restaurants, cafeterias, grills, snack bars, etc.	74,954,820	1,569,996,606	719 Machine shops; locksmiths, etc.	965,260	20,042,269
307 Others	976,689	20,282,897			
308 Taverns, nightclubs, etc.	3,367,404	69,766,946			
Furniture Group - 4.75%	\$ 19,272,197	\$ 404,135,773	Total Retail Sales and Use Group	\$ 567,264,772	\$ 11,916,943,422
401 Furniture stores	8,217,535	172,639,285	Combined General Rate - 7%	\$ 119,493,651	\$ -
402 Household appliance dealers and repair services	4,241,725	88,944,580	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	273,310	5,677,782	Motor Vehicle Leasing (Short-Term) - 8%	\$ 7,061,445	\$ -
404 Industrial, office and store furniture and fixture dealers	1,101,224	23,126,859			
405 Others	609,802	12,766,951			
406 Awning and blinds dealers	171,288	3,573,827			
407 Antique dealers; interior decorators	2,031,685	42,533,314			
408 Upholstery shops; floor covering dealers	2,625,629	54,873,176			
General Merchandise Group - 4.75%	\$ 145,363,920	\$ 3,053,810,739	Grand Total - All Groups	\$ 693,819,867	\$ 11,916,943,422
501 Department stores	16,723,663	352,047,253			
502 Drugstores; drug and medical supply houses	7,245,229	152,380,668			
503 Dry goods stores; fabric and yarn shops	517,793	10,874,041			
504 Farm implement and supply stores	3,468,823	72,907,884			
505 Discount stores; general stores	39,471,947	830,670,057			
506 Hardware stores	3,110,120	65,311,322			
507 Jewelry stores; watch and clock repair shops	1,976,508	41,227,279			
508 Leather and leather goods stores	214,942	4,489,091			
509 Industrial machinery and supply dealers	8,164,975	171,462,908			
510 Secondhand goods stores; flea markets	1,583,780	33,060,942			
511 Sporting goods stores; toy shops	4,273,745	89,620,334			
512 Variety stores; 5 & 10 specialty stores	4,939,095	103,921,767			
513 Others	44,672,673	936,732,262			
514 Paint, wallpaper, and glass stores	2,196,167	46,126,409			
515 Pawn shops; army surplus stores, etc.	450,491	9,454,098			
516 Road building equipment and supply dealers	4,138,905	87,116,720			
517 Gift and novelty shops; coin dealers	2,215,065	46,407,706			

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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.