

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

August 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,915,681	\$ 292,566,370	Macon	\$ 4,237,459	\$ 89,056,039
Alexander	1,299,860	27,401,880	Madison	1,058,960	22,029,830
Alleghany	651,227	13,639,848	Martin	1,077,581	22,614,096
Anson	882,281	18,486,259	McDowell	2,384,925	49,934,666
Ashe	1,810,422	37,995,367	Mecklenburg	134,798,445	2,832,745,426
Avery	2,509,259	52,606,206	Mitchell	1,105,513	23,180,070
Beaufort	2,966,349	61,367,345	Montgomery	1,251,278	25,862,121
Bertie	559,545	11,749,275	Moore	9,054,822	189,759,358
Bladen	1,357,696	28,633,393	Nash	6,191,514	130,525,914
Brunswick	18,376,222	386,593,643	New Hanover	32,067,312	674,755,834
Buncombe	31,379,580	658,710,018	Northampton	662,369	13,929,825
Burke	4,660,139	98,271,848	Onslow	14,757,077	309,706,345
Cabarrus	21,661,902	456,331,908	Orange	10,033,591	210,623,353
Caldwell	3,554,306	74,620,118	Pamlico	663,289	13,925,570
Camden	417,611	8,751,668	Pasquotank	3,115,875	65,450,423
Carteret	10,577,930	222,794,412	Pender	4,834,068	101,735,686
Caswell	532,126	11,120,969	Perquimans	433,464	9,080,341
Catawba	14,011,693	295,810,229	Person	2,033,349	42,778,914
Chatham	5,423,722	114,025,125	Pitt	13,462,828	282,122,852
Cherokee	2,212,010	46,060,839	Polk	1,060,308	22,269,727
Chowan	812,440	17,075,238	Randolph	8,198,957	171,913,145
Clay	648,830	13,668,439	Richmond	2,275,459	47,439,637
Cleveland	5,782,115	121,404,735	Robeson	6,056,751	127,106,758
Columbus	2,279,159	47,674,917	Rockingham	4,607,806	96,616,702
Craven	6,758,379	141,851,988	Rowan	8,241,568	172,867,209
Cumberland	23,265,937	488,336,211	Rutherford	4,068,144	85,389,083
Currituck	8,186,721	171,944,267	Sampson	2,858,295	59,878,507
Dare	19,353,849	407,136,544	Scotland	1,676,884	35,274,197
Davidson	8,821,916	185,463,817	Stanly	4,386,845	92,320,161
Davie	2,257,831	47,399,281	Stokes	1,597,853	33,458,094
Duplin	2,481,980	52,025,949	Surry	5,337,522	112,156,227
Durham	40,932,781	860,540,313	Swain	1,328,436	28,074,054
Edgecombe	2,294,166	47,917,854	Transylvania	2,912,847	61,165,791
Forsyth	32,881,106	690,831,867	Tyrrell	126,058	2,648,615
Franklin	3,317,359	69,609,123	Union	14,405,189	302,562,983
Gaston	15,825,771	332,209,867	Vance	2,495,188	52,508,343
Gates	244,414	5,125,092	Wake	116,447,613	2,449,776,952
Graham	535,434	11,353,503	Warren	669,685	14,151,594
Granville	2,276,120	47,775,278	Washington	468,144	9,575,012
Greene	483,552	10,151,243	Watauga	6,641,477	139,478,397
Guilford	41,270,299	866,988,239	Wayne	6,976,626	146,898,074
Halifax	2,944,816	61,853,191	Wilkes	3,755,018	78,877,393
Harnett	6,308,281	132,482,354	Wilson	5,848,718	122,664,877
Haywood	5,089,656	107,046,799	Yadkin	1,312,087	27,222,575
Henderson	8,807,728	184,592,006	Yancey	935,790	19,663,991
Hertford	1,083,709	22,786,939	Foreign	44,976,314	947,523,064
Hoke	1,556,921	32,726,453	Combined General Rate	120,933,595	-
Hyde	634,580	13,319,665	Motor Vehicle Lease (Short-Term) and Subscription	9,482,267	-
Iredell	16,244,907	341,425,233			
Jackson	4,406,519	92,737,552			
Johnston	12,032,429	252,967,170			
Jones	297,986	6,265,185			
Lee	4,995,372	106,165,799			
Lenoir	3,026,926	63,387,490			
Lincoln	6,316,847	133,185,118	TOTALS	\$ 1,066,521,562	\$ 19,674,259,265

* 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 August 2023. Data reflect sales (including purchases for use) primarily for July 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

August 2023 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	\$ 3,590,040	\$ 96,440,832	Lumber & Building Material Group - 4.75%	\$ 113,463,376	\$ 2,383,572,673
001 Manufactured homes - 4.75%	1,262,459	26,578,430	601 Sheet metal shops; steel fabricators	4,897,350	103,014,166
002 Boats - 3%	1,698,678	56,622,611	602 Building hardware and machine stores	996,908	20,971,927
004 Modular homes - 4.75%	628,902	13,239,791	603 Building material dealers	79,036,165	1,661,162,421
			604 Cabinet shops	1,659,529	34,730,993
Apparel Group - 4.75%	\$ 30,370,153	\$ 637,195,094	605 Electrical, plumbing and heating supply dealers	19,230,439	403,350,062
101 Boot and shoe stores	4,846,966	101,915,140	606 Monument and tombstone dealers	93,658	1,972,211
102 Clothing stores	24,182,547	507,249,080	607 Others	4,655,764	97,738,864
103 Furriers (suppressed)			608 Storm window and door dealers	2,893,564	60,632,030
104 Men's clothing & accessory stores	38,625	812,823			
105 Women's clothing & accessory stores	70,001	1,445,465	Unclassified Group - 4.75%	\$ 279,769,782	\$ 5,874,270,850
106 Shoe repair shops	303,530	6,383,662	701 Beauty and barber shops and supply dealers	2,558,121	53,439,125
107 Others	928,485	19,388,923	702 Bookstores, school supply stores	3,250,821	68,138,504
Automotive Group - 4.75%	\$ 53,841,294	\$ 1,128,898,241	703 Newsstands	1,825,853	38,253,347
201 Motor vehicle dealers	12,220,904	256,903,527	704 Coal, wood, fuel oil, and bottled gas dealers	2,434,650	51,251,207
202 Service stations	5,174,456	108,612,364	705 Feed stores, millers, hatcheries	505,124	10,554,850
203 Garages	9,547,072	199,215,877	706 Florists and nurseries	2,329,864	48,339,324
204 Motorcycle and bicycle dealers	1,649,850	34,702,017	707 Airplane dealers	416,743	8,762,992
205 Automotive supply stores	13,289,366	278,432,147	708 Hotels, motels, cottage rentals, etc.	52,314,838	1,100,031,097
206 Others	2,096,463	43,819,549	709 Office machine and supply dealers	16,040,863	336,936,421
207 Oil and petroleum products dealers	3,376,224	71,048,271	710 Funeral homes	788,430	16,188,184
208 Tire dealers, recappers and repairers	6,070,996	127,440,970	711 Others	166,685,620	3,502,525,940
209 Manufactured home (mobile home) dealers	415,963	8,723,518	712 Photographers, artists, photofinishers	4,575,595	95,621,448
Food Group - 4.75%	\$ 166,719,455	\$ 3,495,337,437	713 Printers, publishers, blueprinters, engravers, etc.	3,911,541	81,976,091
301 Bakeries	2,426,074	50,804,001	714 Laundries, dry cleaners, etc.	1,367,628	28,707,285
302 Candy and confectionery stores	618,689	12,989,395	715 Hospitals, physicians, veterinarians, etc.	5,949,957	124,840,420
303 Dairies and dairy bars	1,655,767	34,683,234	716 Boat and marine supply dealers	1,588,228	33,247,745
304 Grocery stores, meat markets, etc.	45,551,059	955,871,619	717 Pet, hobby and craft shops	6,737,305	141,574,558
305 Vending machine operators; drink stands	2,572,284	54,039,636	718 Chemical, janitorial supplies and paper products dealers	4,720,400	97,447,606
306 Restaurants, cafeterias, grills, snack bars, etc.	106,736,074	2,237,618,154	719 Machine shops; locksmiths, etc.	1,768,200	36,434,706
307 Others	1,945,336	40,647,016			
308 Taverns, nightclubs, etc.	5,214,170	108,684,381			
Furniture Group - 4.75%	\$ 24,495,349	\$ 514,148,976	Total Retail Sales and Use Group	\$ 936,105,700	\$ 19,674,259,265
401 Furniture stores	10,307,384	216,267,957	Combined General Rate - 7%	\$ 120,933,595	\$ -
402 Household appliance dealers and repair services	4,709,046	98,988,030	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	324,162	6,808,296	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,482,267	\$ -
404 Industrial, office and store furniture and fixture dealers	1,688,304	35,469,200			
405 Others	1,269,492	26,590,460	Grand Total - All Groups	\$ 1,066,521,562	\$ 19,674,259,265
406 Awning and blinds dealers	241,090	5,112,688			
407 Antique dealers; interior decorators	2,351,548	49,175,255			
408 Upholstery shops; floor covering dealers	3,604,324	75,737,090			
General Merchandise Group - 4.75%	\$ 263,856,250	\$ 5,544,395,163			
501 Department stores	24,063,458	506,503,577			
502 Drugstores; drug and medical supply houses	11,037,755	232,104,718			
503 Dry goods stores; fabric and yarn shops	714,253	14,870,852			
504 Farm implement and supply stores	5,906,367	124,284,925			
505 Discount stores; general stores	45,465,327	956,710,132			
506 Hardware stores	5,841,800	122,632,928			
507 Jewelry stores; watch and clock repair shops	3,041,887	63,766,803			
508 Leather and leather goods stores	383,571	8,059,113			
509 Industrial machinery and supply dealers	9,646,375	202,304,763			
510 Secondhand goods stores; flea markets	1,996,348	41,842,497			
511 Sporting goods stores; toy shops	7,185,137	150,716,306			
512 Variety stores; 5 & 10 specialty stores	6,568,930	138,057,112			
513 Others	129,483,730	2,719,559,231			
514 Paint, wallpaper, and glass stores	3,249,943	68,396,680			
515 Pawn shops; army surplus stores, etc.	891,420	18,735,089			
516 Road building equipment and supply dealers	5,569,780	117,243,603			
517 Gift and novelty shops; coin dealers	2,810,169	58,606,833			

* 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 August 2023. Data reflect sales (including purchases for use) primarily for July 2023, but may include sales for prior periods.

— 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.