

**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**

<b>August 2024 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,618,785	\$ 286,090,846	Macon	\$ 4,172,986	\$ 87,717,485
Alexander	1,380,765	29,007,049	Madison	1,074,201	22,575,129
Alleghany	709,409	14,883,164	Martin	1,120,142	23,503,931
Anson	985,169	20,703,575	McDowell	2,520,969	52,966,272
Ashe	1,848,055	38,652,780	Mecklenburg	138,461,508	2,908,589,219
Avery	2,659,256	55,813,797	Mitchell	997,959	20,973,724
Beaufort	2,918,621	61,356,526	Montgomery	1,232,477	25,872,449
Bertie	504,170	10,558,734	Moore	9,665,981	203,017,628
Bladen	1,389,555	29,204,850	Nash	6,670,545	140,121,485
Brunswick	19,124,743	401,399,582	New Hanover	32,277,776	676,968,735
Buncombe	31,630,319	663,503,963	Northampton	654,321	13,655,542
Burke	4,471,618	94,190,444	Onslow	15,137,899	317,602,835
Cabarrus	21,813,295	458,001,319	Orange	11,016,041	231,209,288
Caldwell	4,057,669	84,980,969	Pamlico	665,013	13,966,404
Camden	486,579	9,976,599	Pasquotank	3,484,330	73,103,653
Carteret	10,249,442	215,773,355	Pender	5,008,835	105,342,998
Caswell	558,616	11,724,559	Perquimans	484,705	10,166,948
Catawba	13,952,079	294,257,327	Person	2,176,122	45,821,927
Chatham	5,901,809	124,053,776	Pitt	14,141,423	296,779,151
Cherokee	2,270,064	47,604,733	Polk	1,155,299	24,258,011
Chowan	987,129	20,709,847	Randolph	9,392,595	197,319,126
Clay	690,765	14,570,924	Richmond	2,115,976	44,367,951
Cleveland	6,730,466	141,567,123	Robeson	6,283,307	131,842,689
Columbus	2,429,477	50,887,748	Rockingham	4,491,832	94,317,446
Craven	7,019,782	147,278,780	Rowan	9,023,716	189,230,095
Cumberland	23,641,877	495,800,596	Rutherford	4,135,994	86,874,615
Currituck	7,344,382	154,266,773	Sampson	2,981,075	62,629,781
Dare	18,026,141	379,312,040	Scotland	1,859,951	38,997,432
Davidson	9,233,416	194,448,220	Stanly	4,221,404	88,971,449
Davie	2,428,447	50,969,016	Stokes	1,600,159	33,561,334
Duplin	2,540,254	53,138,133	Surry	5,544,812	116,495,139
Durham	40,357,373	844,828,362	Swain	1,302,017	27,357,133
Edgecombe	2,337,989	48,147,857	Transylvania	2,812,887	59,207,385
Forsyth	32,012,330	672,118,404	Tyrrell	136,522	2,857,114
Franklin	3,433,705	72,087,535	Union	14,665,106	308,248,039
Gaston	16,066,001	337,815,055	Vance	2,492,028	52,844,416
Gates	247,071	5,188,168	Wake	119,057,981	2,502,057,917
Graham	556,158	11,749,167	Warren	722,396	15,139,295
Granville	2,289,367	48,115,457	Washington	494,104	10,378,198
Greene	553,055	11,633,206	Watauga	6,453,411	135,718,476
Guilford	43,182,123	907,517,311	Wayne	7,196,941	151,758,349
Halifax	2,890,171	60,754,926	Wilkes	3,630,752	76,333,768
Harnett	6,911,264	145,105,078	Wilson	5,639,748	118,245,667
Haywood	5,105,491	107,077,000	Yadkin	1,367,631	28,711,538
Henderson	9,094,543	190,710,852	Yancey	988,173	20,757,247
Hertford	1,125,869	23,609,191	Foreign	44,707,321	941,875,673
Hoke	1,644,606	34,463,088	Combined General Rate	139,445,381	—
Hyde	674,206	14,085,296	Motor Vehicle Lease (Short-Term)		
Iredell	16,915,035	355,773,693	and Subscription	11,004,825	—
Jackson	4,563,126	95,900,939			
Johnston	13,101,140	275,699,542			
Jones	348,835	7,323,263			
Lee	5,224,344	110,577,230			
Lenoir	3,215,290	67,496,693			
Lincoln	6,487,400	136,516,452	<b>TOTALS</b>	<b>\$ 1,105,825,224</b>	<b>\$ 20,069,290,995</b>

\* 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 2024. Data reflect sales (including purchases for use) primarily for July 2024, 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 2024 Report					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 3,489,119</b>	<b>\$ 91,326,201</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 111,128,475</b>	<b>\$ 2,334,833,666</b>
001 Manufactured homes - 4.75%	1,599,961	33,682,737	601 Sheet metal shops; steel fabricators	4,757,606	99,577,042
002 Boats - 3%	1,455,355	48,511,817	602 Building hardware and machine stores	1,025,403	21,398,032
004 Modular homes - 4.75%	433,803	9,131,647	603 Building material dealers	74,536,850	1,567,625,266
			604 Cabinet shops	2,099,098	44,103,586
<b>Apparel Group - 4.75%</b>	<b>\$ 30,844,059</b>	<b>\$ 647,747,844</b>	605 Electrical, plumbing and heating supply dealers	21,506,700	450,928,621
101 Boot and shoe stores	4,792,657	100,624,362	606 Monument and tombstone dealers	104,456	2,199,074
102 Clothing stores	24,686,645	518,553,687	607 Others	4,073,453	85,630,335
103 Furriers (suppressed)			608 Storm window and door dealers	3,024,909	63,371,710
104 Men's clothing & accessory stores	48,536	1,012,815			
105 Women's clothing & accessory stores	71,915	1,480,509	<b>Unclassified Group - 4.75%</b>	<b>\$ 289,368,209</b>	<b>\$ 6,068,808,770</b>
106 Shoe repair shops	309,955	6,523,171	701 Beauty and barber shops and supply dealers	2,801,353	56,514,610
107 Others	934,350	19,553,300	702 Bookstores, school supply stores	3,528,858	74,147,683
<b>Automotive Group - 4.75%</b>	<b>\$ 56,138,641</b>	<b>\$ 1,176,333,830</b>	703 Newsstands, smoke shops and cigar stores	2,212,530	46,372,114
201 Motor vehicle dealers	13,399,759	281,585,837	704 Coal, wood, fuel oil, and bottled gas dealers	2,507,567	52,427,376
202 Service stations	5,200,888	108,447,737	705 Feed stores, millers, hatcheries	521,674	10,896,307
203 Garages	10,382,679	216,778,228	706 Florists and nurseries	2,071,050	42,905,650
204 Motorcycle and bicycle dealers	1,837,233	38,521,925	707 Airplane dealers and aviation services	347,501	7,315,661
205 Automotive supply stores	13,283,963	278,470,881	708 Hotels, motels, cottage rentals, etc.	51,008,250	1,071,771,199
206 Others	2,233,701	46,577,258	709 Office machine and supply dealers	16,649,229	349,545,344
207 Oil and petroleum products dealers	3,127,843	65,849,407	710 Funeral homes	829,358	17,228,097
208 Tire dealers, recappers and repairers	6,412,212	134,632,527	711 Others	175,480,895	3,682,410,805
209 Manufactured home (mobile home) dealers	260,364	5,470,029	712 Photographers, artists, photofinishers	4,811,327	100,951,357
<b>Food Group - 4.75%</b>	<b>\$ 165,943,364</b>	<b>\$ 3,481,001,669</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,477,071	93,897,505
301 Bakeries	2,473,885	51,147,410	714 Laundries, dry cleaners, etc.	1,287,838	27,017,602
302 Candy and confectionery stores	769,533	16,132,219	715 Hospitals, physicians, veterinarians, etc.	6,147,221	129,261,570
303 Dairies and dairy bars	1,577,031	33,042,310	716 Boat and marine supply dealers	1,577,318	33,036,336
304 Grocery stores, meat markets, etc.	44,246,745	930,165,470	717 Pet, hobby and craft shops	6,540,169	137,305,473
305 Vending machine operators; drink stands	2,697,514	56,627,560	718 Chemical, janitorial supplies and paper products dealers	4,648,542	97,824,158
306 Restaurants, cafeterias, grills, snack bars, etc.	107,366,467	2,251,896,940	719 Machine shops; locksmiths, etc.	1,920,456	37,979,924
307 Others	1,860,590	39,045,550			
308 Taverns, nightclubs, etc.	4,951,600	102,944,210			
<b>Furniture Group - 4.75%</b>	<b>\$ 26,365,384</b>	<b>\$ 548,300,761</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 955,375,018</b>	<b>\$ 20,069,290,995</b>
401 Furniture stores	10,197,378	214,200,576	<b>Combined General Rate - 7%</b>	<b>\$ 139,445,381</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	5,321,940	111,943,441	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	278,286	5,836,499	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 11,004,825</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,703,099	35,820,773			
405 Others	1,264,256	26,434,886	<b>Grand Total - All Groups</b>	<b>\$ 1,105,825,224</b>	<b>\$ 20,069,290,995</b>
406 Awning and blinds dealers	268,899	5,651,049			
407 Antique dealers; interior decorators	2,254,869	47,217,320			
408 Upholstery shops; floor covering dealers	5,076,657	101,196,217			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 272,097,767</b>	<b>\$ 5,720,938,254</b>			
501 Department stores	24,764,367	521,237,405			
502 Drugstores; drug and medical supply houses	10,973,201	230,783,322			
503 Dry goods stores; fabric and yarn shops	616,636	12,961,248			
504 Farm implement and supply stores	5,776,629	121,376,843			
505 Discount stores; general stores	44,060,296	927,144,718			
506 Hardware stores	6,267,625	130,964,169			
507 Jewelry stores; watch and clock repair shops	3,026,453	63,568,610			
508 Leather and leather goods stores	399,246	8,401,552			
509 Industrial machinery and supply dealers	9,691,258	203,964,817			
510 Secondhand goods stores; flea markets	2,024,982	42,409,213			
511 Sporting goods stores; toy shops	7,362,475	153,884,424			
512 Variety stores; 5 & 10 specialty stores	6,364,726	133,914,790			
513 Others	136,861,863	2,877,845,423			
514 Paint, wallpaper, and glass stores	3,450,356	72,620,205			
515 Pawn shops; army surplus stores, etc.	1,041,744	21,916,209			
516 Road building equipment and supply dealers	6,740,965	141,853,786			
517 Gift and novelty shops; coin dealers	2,674,945	56,091,519			

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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.