

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

September 2016 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 8,975,365	\$ 188,191,130	Macon	\$ 2,101,707	\$ 43,943,728
Alexander	707,427	14,861,046	Madison	452,087	9,451,046
Alleghany	284,673	5,967,068	Martin	755,801	15,832,105
Anson	551,604	11,584,198	McDowell	1,321,577	27,780,908
Ashe	1,041,668	21,839,414	Mecklenburg	82,147,856	1,724,670,872
Avery	1,168,696	24,578,120	Mitchell	580,537	12,211,735
Beaufort	1,692,305	35,627,842	Montgomery	668,539	14,040,879
Bertie	312,027	6,485,609	Moore	4,923,719	103,155,496
Bladen	837,368	17,492,897	Nash	4,041,810	84,869,980
Brunswick	7,543,592	158,007,234	New Hanover	18,075,759	379,890,308
Buncombe	19,803,116	415,682,902	Northampton	370,725	7,790,459
Burke	2,634,495	55,429,173	Onslow	8,225,061	172,438,330
Cabarrus	13,472,367	282,949,690	Orange	7,147,510	149,462,383
Caldwell	2,209,159	46,428,794	Pamlico	372,709	7,833,653
Camden	187,017	3,941,125	Pasquotank	1,910,369	40,168,167
Carteret	5,332,553	112,143,343	Pender	2,124,004	44,416,048
Caswell	236,749	4,973,487	Perquimans	252,562	5,283,280
Catawba	9,049,749	189,747,775	Person	1,192,196	25,034,000
Chatham	2,222,745	46,696,010	Pitt	9,163,608	192,400,757
Cherokee	1,102,515	23,179,933	Polk	532,273	11,200,186
Chowan	476,900	10,011,294	Randolph	4,371,928	91,648,408
Clay	286,115	5,998,735	Richmond	1,453,058	30,411,991
Cleveland	3,807,802	79,876,075	Robeson	4,092,958	85,615,283
Columbus	1,482,941	31,045,123	Rockingham	2,612,304	54,777,786
Craven	4,056,871	85,167,766	Rowan	4,951,417	103,969,900
Cumberland	15,468,858	324,634,088	Rutherford	2,281,370	47,852,095
Currituck	3,869,419	81,401,476	Sampson	1,905,651	39,909,855
Dare	10,634,932	223,229,638	Scotland	1,097,403	22,986,308
Davidson	4,679,073	97,982,847	Stanly	2,214,553	46,309,462
Davie	1,270,218	26,478,382	Stokes	862,891	18,058,618
Duplin	1,638,669	34,254,159	Surry	3,486,683	72,932,546
Durham	26,577,330	558,409,245	Swain	600,033	12,636,498
Edgecombe	1,394,525	29,256,669	Transylvania	1,385,859	29,107,400
Forsyth	20,597,654	432,605,292	Tyrrell	91,267	1,919,661
Franklin	1,502,050	31,463,572	Union	7,928,995	166,378,645
Gaston	8,033,840	168,582,701	Vance	1,774,312	37,601,642
Gates	131,046	2,763,838	Wake	61,390,568	1,287,532,449
Graham	256,093	5,385,630	Warren	313,183	6,633,490
Granville	1,305,908	27,396,171	Washington	290,723	6,087,379
Greene	238,380	4,975,308	Watauga	3,766,877	79,135,122
Guilford	28,483,905	596,666,936	Wayne	4,515,675	94,580,942
Halifax	1,812,212	38,062,817	Wilkes	2,118,618	44,498,825
Harnett	3,522,014	73,941,516	Wilson	3,900,765	81,852,714
Haywood	2,893,003	60,539,235	Yadkin	815,852	17,072,222
Henderson	4,814,011	100,790,269	Yancey	520,147	10,830,548
Hertford	813,515	17,072,466	Foreign	28,904,710	608,793,365
Hoke	688,936	14,459,639	Combined General Rate	127,515,462	–
Hyde	406,520	8,513,735	Motor Vehicle Leasing (Short-Term)	8,121,866	–
Iredell	8,916,377	187,106,306			
Jackson	2,163,433	45,367,474			
Johnston	6,852,959	144,178,337			
Jones	133,493	2,920,576			
Lee	2,893,940	61,941,508			
Lenoir	2,075,301	42,983,456			
Lincoln	2,839,738	59,769,676	TOTALS	\$ 686,028,711	\$ 11,552,046,222

* 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 September 2016. Data reflect sales primarily in August 2016, 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

September 2016 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,726,370	\$ 47,208,495	Lumber & Building Material Group - 4.75%	\$ 60,140,438	\$ 1,261,692,245
001 Manufactured homes - 4.75%	450,685	9,500,695	601 Sheet metal shops; steel fabricators	2,259,867	47,517,997
002 Boats - 3%	886,879	29,562,639	602 Building hardware and machine stores	748,346	15,475,827
004 Modular homes - 4.75%	388,806	8,145,161	603 Building material dealers	40,687,770	854,636,772
Apparel Group - 4.75%	\$ 22,435,337	\$ 470,372,412	604 Cabinet shops	1,206,105	24,999,400
101 Boot and shoe stores	3,943,039	82,830,090	605 Electrical, plumbing and heating supply dealers	11,254,049	235,486,061
102 Clothing stores	17,251,392	361,579,290	606 Monument and tombstone dealers	112,645	2,365,830
103 Furriers (suppressed)			607 Others	2,503,309	52,594,144
104 Men's clothing & accessory stores	22,206	464,317	608 Storm window and door dealers	1,368,347	28,616,214
105 Women's clothing & accessory stores	44,228	921,846	Unclassified Group - 4.75%	\$ 154,427,865	\$ 3,242,009,225
106 Shoe repair shops	288,952	6,057,655	701 Beauty and barber shops and supply dealers	1,740,515	36,346,350
107 Others	885,521	18,519,213	702 Bookstores, school supply stores	6,292,013	132,362,406
Automotive Group - 4.75%	\$ 38,151,877	\$ 798,170,602	703 Newsstands	697,676	14,303,761
201 Motor vehicle dealers	9,417,327	197,085,447	704 Coal, wood, fuel oil, and bottled gas dealers	1,174,533	24,902,278
202 Service stations	3,537,750	73,866,666	705 Feed stores, millers, hatcheries	525,283	11,039,965
203 Garages	5,310,688	110,435,423	706 Florists and nurseries	1,695,991	34,939,646
204 Motorcycle and bicycle dealers	1,128,212	23,671,218	707 Airplane dealers	446,260	9,300,401
205 Automotive supply stores	10,419,291	218,376,634	708 Hotels, motels, cottage rentals, etc.	24,701,889	519,538,507
206 Others	1,364,953	28,340,669	709 Office machine and supply dealers	10,880,755	228,818,188
207 Oil and petroleum products dealers	2,204,634	46,387,739	710 Funeral homes	782,792	16,155,773
208 Tire dealers, recappers and repairers	4,525,801	94,919,314	711 Others	86,086,461	1,808,484,910
209 Manufactured home (mobile home) dealers	243,222	5,087,492	712 Photographers, artists, photofinishers	1,810,138	37,654,908
Food Group - 4.75%	\$ 109,865,346	\$ 2,299,576,870	713 Printers, publishers, blueprinters, engravers, etc.	3,418,510	71,570,676
301 Bakeries	1,587,320	33,298,320	714 Laundries, dry cleaners, etc.	1,247,957	26,066,854
302 Candy and confectionery stores	470,187	9,836,736	715 Hospitals, physicians, veterinarians, etc.	4,762,605	99,996,271
303 Dairies and dairy bars	787,127	16,139,643	716 Boat and marine supply dealers	1,209,370	24,791,480
304 Grocery stores, meat markets, etc.	30,448,556	639,243,176	717 Pet, hobby and craft shops	3,456,431	72,333,310
305 Vending machine operators; drink stands	1,968,898	41,206,479	718 Chemical, janitorial supplies and paper products dealers	2,594,443	54,498,124
306 Restaurants, cafeterias, grills, snack bars, etc.	70,497,995	1,475,746,714	719 Machine shops; locksmiths, etc.	904,245	18,905,416
307 Others	891,809	18,529,905			
308 Taverns, nightclubs, etc.	3,213,454	65,575,897			
Furniture Group - 4.75%	\$ 19,431,294	\$ 406,665,842	Total Retail Sales and Use Group	\$ 550,391,382	\$ 11,552,046,222
401 Furniture stores	8,233,650	172,792,382	Combined General Rate - 7%	\$ 127,515,462	\$ -
402 Household appliance dealers and repair services	4,712,120	98,803,782	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	327,392	6,844,871	Motor Vehicle Leasing (Short-Term) - 8%	\$ 8,121,866	\$ -
404 Industrial, office and store furniture and fixture dealers	1,027,076	21,176,593			
405 Others	501,324	10,463,053	Grand Total - All Groups	\$ 686,028,711	\$ 11,552,046,222
406 Awning and blinds dealers	140,427	2,896,739			
407 Antique dealers; interior decorators	1,846,715	38,518,727			
408 Upholstery shops; floor covering dealers	2,642,591	55,169,695			
General Merchandise Group - 4.75%	\$ 144,212,854	\$ 3,026,350,531			
501 Department stores	17,790,757	374,276,099			
502 Drugstores; drug and medical supply houses	7,612,480	158,268,797			
503 Dry goods stores; fabric and yarn shops	540,654	11,333,882			
504 Farm implement and supply stores	3,343,742	70,258,096			
505 Discount stores; general stores	37,450,745	787,891,553			
506 Hardware stores	3,158,586	66,244,472			
507 Jewelry stores; watch and clock repair shops	1,928,858	40,415,175			
508 Leather and leather goods stores	182,699	3,841,049			
509 Industrial machinery and supply dealers	8,176,458	171,935,078			
510 Secondhand goods stores; flea markets	1,565,490	32,763,630			
511 Sporting goods stores; toy shops	4,555,379	95,610,116			
512 Variety stores; 5 & 10 specialty stores	4,439,484	93,332,519			
513 Others	44,602,810	934,376,118			
514 Paint, wallpaper, and glass stores	2,181,543	45,878,403			
515 Pawn shops; army surplus stores, etc.	582,221	12,174,277			
516 Road building equipment and supply dealers	4,157,303	87,405,892			
517 Gift and novelty shops; coin dealers	1,943,644	40,345,375			

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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.