

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

February 2025 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,505,898	\$ 283,605,202	Macon	\$ 2,829,691	\$ 59,358,012
Alexander	1,310,116	27,412,283	Madison	930,223	19,412,766
Alleghany	537,626	11,302,053	Martin	1,049,889	21,503,398
Anson	935,102	19,418,865	McDowell	2,302,996	48,241,067
Ashe	1,538,934	32,204,197	Mecklenburg	127,771,175	2,681,169,966
Avery	2,384,800	49,908,628	Mitchell	917,627	19,253,863
Beaufort	2,667,948	55,959,675	Montgomery	1,113,254	23,257,378
Bertie	528,884	11,112,521	Moore	8,624,919	180,943,894
Bladen	1,212,355	25,307,375	Nash	5,943,135	124,217,225
Brunswick	11,365,423	238,442,054	New Hanover	25,356,568	531,469,561
Buncombe	27,846,889	583,623,458	Northampton	573,915	12,013,889
Burke	4,428,135	92,951,760	Onslow	12,315,501	257,447,485
Cabarrus	20,897,436	438,449,475	Orange	11,155,344	233,571,967
Caldwell	3,615,844	75,756,967	Pamlico	551,667	11,529,750
Camden	445,487	9,077,544	Pasquotank	3,099,038	64,948,005
Carteret	5,641,279	118,326,604	Pender	3,320,052	69,688,475
Caswell	532,807	11,227,754	Perquimans	499,647	10,487,433
Catawba	13,854,115	289,846,054	Person	1,891,444	39,628,133
Chatham	4,952,618	103,859,212	Pitt	13,383,467	280,442,674
Cherokee	1,944,933	40,657,393	Polk	1,130,728	23,720,096
Chowan	828,363	17,094,429	Randolph	8,255,487	172,434,354
Clay	601,226	12,638,539	Richmond	2,024,338	42,203,777
Cleveland	7,023,472	147,319,765	Robeson	6,013,199	125,810,063
Columbus	2,346,217	49,160,427	Rockingham	4,370,973	91,507,571
Craven	6,221,320	130,051,110	Rowan	8,644,463	181,044,952
Cumberland	23,742,832	496,953,822	Rutherford	3,490,827	73,152,553
Currituck	2,032,718	42,476,876	Sampson	2,926,180	61,250,983
Dare	4,761,493	99,490,570	Scotland	1,600,099	33,577,864
Davidson	8,780,282	183,786,535	Stanly	4,044,943	84,986,029
Davie	2,117,331	44,153,992	Stokes	1,657,917	34,792,818
Duplin	2,311,553	48,223,629	Surry	5,070,856	106,040,341
Durham	40,787,530	855,855,677	Swain	740,362	15,515,683
Edgecombe	2,171,755	45,496,163	Transylvania	1,944,224	40,826,185
Forsyth	30,936,985	649,259,797	Tyrrell	239,983	5,049,851
Franklin	3,271,195	68,717,121	Union	13,395,597	280,821,894
Gaston	14,637,110	307,097,485	Vance	2,384,719	50,103,219
Gates	236,432	4,968,753	Wake	111,549,199	2,339,768,278
Graham	379,441	7,935,098	Warren	462,256	9,725,905
Granville	2,481,598	52,075,867	Washington	509,028	10,608,431
Greene	620,110	12,872,797	Watauga	5,396,068	113,204,806
Guilford	39,217,195	822,620,042	Wayne	6,532,677	136,933,830
Halifax	2,772,314	57,967,569	Wilkes	3,391,338	71,013,114
Harnett	6,734,489	140,109,840	Wilson	5,567,807	116,486,697
Haywood	4,738,075	98,273,423	Yadkin	1,765,497	37,131,919
Henderson	8,217,076	172,158,377	Yancey	968,602	20,218,664
Hertford	1,139,005	23,695,374	Foreign	42,677,607	903,819,914
Hoke	1,636,500	34,285,640	Combined General Rate	160,122,766	—
Hyde	183,134	3,800,901	Motor Vehicle Lease (Short-Term)		
Iredell	15,691,263	328,975,845	and Subscription	9,225,106	—
Jackson	3,184,045	66,374,604			
Johnston	12,801,485	268,223,474			
Jones	357,625	7,486,181			
Lee	4,779,676	100,803,667			
Lenoir	2,845,082	59,710,883			
Lincoln	6,258,590	131,128,904	TOTALS	\$ 1,026,723,537	\$ 17,980,026,978

* 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 February 2025. Data reflect sales (including purchases for use) primarily for January 2025, 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

February 2025 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	\$ 2,018,080	\$ 48,273,762	Lumber & Building Material Group - 4.75%	\$ 93,359,590	\$ 1,955,185,701
001 Manufactured homes - 4.75%	1,161,550	24,453,681	601 Sheet metal shops; steel fabricators	3,828,873	80,336,496
002 Boats - 3%	471,297	15,709,904	602 Building hardware and machine stores	755,954	15,914,539
004 Modular homes - 4.75%	385,233	8,110,177	603 Building material dealers	62,760,790	1,313,354,582
			604 Cabinet shops	1,608,717	33,786,953
Apparel Group - 4.75%	\$ 24,946,651	\$ 523,796,858	605 Electrical, plumbing and heating supply dealers	17,982,245	377,288,000
101 Boot and shoe stores	3,339,501	70,172,953	606 Monument and tombstone dealers	93,116	1,953,874
102 Clothing stores	20,370,248	427,704,246	607 Others	3,683,072	77,120,450
103 Furriers (suppressed)			608 Storm window and door dealers	2,646,823	55,430,806
104 Men's clothing & accessory stores	44,735	930,216			
105 Women's clothing & accessory stores	21,524	394,145	Unclassified Group - 4.75%	\$ 264,904,669	\$ 5,556,351,634
106 Shoe repair shops	269,629	5,665,002	701 Beauty and barber shops and supply dealers	2,605,044	54,705,496
107 Others	901,014	18,930,296	702 Bookstores, school supply stores	3,996,206	84,060,544
Automotive Group - 4.75%	\$ 55,187,237	\$ 1,156,445,432	703 Newsstands, smoke shops and cigar stores	2,172,902	45,057,715
201 Motor vehicle dealers	12,788,685	268,465,512	704 Coal, wood, fuel oil, and bottled gas dealers	5,101,001	106,076,274
202 Service stations	4,676,568	97,862,698	705 Feed stores, millers, hatcheries	508,570	10,690,398
203 Garages	10,511,132	219,030,225	706 Florists and nurseries	1,607,724	32,931,822
204 Motorcycle and bicycle dealers	1,273,258	26,743,928	707 Airplane dealers and aviation services	322,929	6,487,376
205 Automotive supply stores	12,709,367	266,630,343	708 Hotels, motels, cottage rentals, etc.	23,130,619	486,255,069
206 Others	2,619,767	54,747,213	709 Office machine and supply dealers	16,711,139	351,268,379
207 Oil and petroleum products dealers	4,276,264	89,993,522	710 Funeral homes	939,503	19,602,909
208 Tire dealers, recappers and repairers	6,005,249	126,088,901	711 Others	175,715,233	3,688,665,926
209 Manufactured home (mobile home) dealers	326,947	6,883,090	712 Photographers, artists, photofinishers	5,612,517	116,086,169
Food Group - 4.75%	\$ 144,743,894	\$ 3,033,697,820	713 Printers, publishers, blueprinters, engravers, etc.	4,187,634	88,144,405
301 Bakeries	2,155,568	45,254,022	714 Laundries, dry cleaners, etc.	1,344,180	27,025,715
302 Candy and confectionery stores	462,212	9,656,021	715 Hospitals, physicians, veterinarians, etc.	7,413,343	155,780,541
303 Dairies and dairy bars	669,032	13,988,093	716 Boat and marine supply dealers	923,639	19,205,657
304 Grocery stores, meat markets, etc.	41,945,264	879,949,862	717 Pet, hobby and craft shops	7,056,908	148,039,261
305 Vending machine operators; drink stands	2,008,301	41,990,333	718 Chemical, janitorial supplies and paper products dealers	4,049,198	85,190,898
306 Restaurants, cafeterias, grills, snack bars, etc.	91,949,329	1,927,466,411	719 Machine shops; locksmiths, etc.	1,506,381	31,077,080
307 Others	1,623,551	33,953,913			
308 Taverns, nightclubs, etc.	3,930,636	81,439,164			
Furniture Group - 4.75%	\$ 21,269,080	\$ 446,663,251	Total Retail Sales and Use Group	\$ 857,375,665	\$ 17,980,026,978
401 Furniture stores	8,472,455	177,999,516	Combined General Rate - 7%	\$ 160,122,766	\$ —
402 Household appliance dealers and repair services	4,309,368	90,628,487	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	309,750	6,520,362	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,225,106	\$ —
404 Industrial, office and store furniture and fixture dealers	1,954,803	41,118,542			
405 Others	1,138,200	23,905,815	Grand Total - All Groups	\$ 1,026,723,537	\$ 17,980,026,978
406 Awning and blinds dealers	224,928	4,735,322			
407 Antique dealers; interior decorators	1,811,030	37,803,481			
408 Upholstery shops; floor covering dealers	3,048,547	63,951,724			
General Merchandise Group - 4.75%	\$ 250,946,464	\$ 5,259,612,521			
501 Department stores	22,083,552	464,823,701			
502 Drugstores; drug and medical supply houses	11,989,302	252,343,310			
503 Dry goods stores; fabric and yarn shops	619,889	12,882,186			
504 Farm implement and supply stores	5,450,181	114,649,133			
505 Discount stores; general stores	42,031,538	868,364,487			
506 Hardware stores	4,972,740	104,654,582			
507 Jewelry stores; watch and clock repair shops	2,716,569	56,625,091			
508 Leather and leather goods stores	406,616	8,550,473			
509 Industrial machinery and supply dealers	9,173,918	192,991,935			
510 Secondhand goods stores; flea markets	1,565,986	32,819,872			
511 Sporting goods stores; toy shops	5,720,033	120,163,826			
512 Variety stores; 5 & 10 specialty stores	5,872,634	123,596,542			
513 Others	127,410,530	2,677,645,126			
514 Paint, wallpaper, and glass stores	2,620,664	55,022,340			
515 Pawn shops; army surplus stores, etc.	1,105,925	23,204,126			
516 Road building equipment and supply dealers	5,172,472	108,850,997			
517 Gift and novelty shops; coin dealers	2,033,915	42,424,792			

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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.