

# 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**

April 2025 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 15,412,021	\$ 323,258,114	Macon	\$ 3,599,037	\$ 75,563,889
Alexander	1,777,594	37,259,084	Madison	1,115,564	23,434,425
Alleghany	652,753	13,604,963	Martin	1,212,592	25,465,166
Anson	1,000,056	20,903,868	McDowell	2,756,123	57,769,047
Ashe	1,891,563	39,640,089	Mecklenburg	156,085,511	3,269,372,719
Avery	1,956,855	41,138,201	Mitchell	1,153,863	24,139,656
Beaufort	3,288,284	68,966,048	Montgomery	1,308,482	27,301,522
Bertie	627,390	13,052,611	Moore	11,137,892	233,235,596
Bladen	1,381,701	28,955,786	Nash	7,383,138	155,029,684
Brunswick	15,021,416	314,605,640	New Hanover	31,910,748	667,181,446
Buncombe	32,690,040	685,963,624	Northampton	762,247	15,942,326
Burke	5,358,201	112,852,419	Onslow	15,546,468	324,818,662
Cabarrus	24,619,426	516,135,532	Orange	12,462,054	261,331,123
Caldwell	4,546,226	95,597,321	Pamlico	687,165	14,418,328
Camden	495,928	10,477,914	Pasquotank	3,745,285	78,833,594
Carteret	7,687,420	161,626,572	Pender	4,413,156	92,061,890
Caswell	640,934	13,423,847	Perquimans	700,500	14,912,304
Catawba	16,420,289	345,244,344	Person	2,791,715	58,543,385
Chatham	6,038,495	126,753,045	Pitt	15,926,808	332,874,348
Cherokee	2,355,865	49,284,512	Polk	1,191,477	25,003,116
Chowan	934,235	19,644,732	Randolph	10,828,738	223,485,818
Clay	798,942	16,644,879	Richmond	2,526,288	53,020,555
Cleveland	7,732,739	162,762,344	Robeson	7,426,041	155,740,124
Columbus	2,781,108	57,954,047	Rockingham	5,402,531	113,284,935
Craven	7,953,258	166,974,893	Rowan	10,733,994	224,251,337
Cumberland	27,332,515	572,444,199	Rutherford	4,453,471	93,392,372
Currituck	2,399,792	50,026,447	Sampson	3,322,723	69,489,130
Dare	6,604,107	138,214,322	Scotland	1,912,531	40,140,558
Davidson	10,692,100	223,266,100	Stanly	5,022,113	105,425,538
Davie	2,634,798	54,940,152	Stokes	1,953,694	40,997,329
Duplin	2,882,321	60,520,673	Surry	6,057,193	126,576,264
Durham	45,068,958	944,526,159	Swain	1,069,120	21,774,151
Edgecombe	2,686,556	56,344,253	Transylvania	2,630,991	55,173,550
Forsyth	37,862,765	793,061,764	Tyrrell	231,046	4,855,658
Franklin	4,140,205	86,620,916	Union	16,981,886	354,521,431
Gaston	17,906,345	375,461,132	Vance	2,874,470	60,525,767
Gates	279,891	5,875,751	Wake	134,766,180	2,826,186,544
Graham	521,683	10,896,301	Warren	626,667	13,201,975
Granville	2,911,516	60,924,610	Washington	617,684	12,924,677
Greene	624,921	13,121,926	Watauga	5,484,844	115,187,353
Guilford	47,892,661	1,004,497,725	Wayne	7,996,550	167,931,592
Halifax	3,354,472	70,156,587	Wilkes	4,266,512	89,609,301
Harnett	8,260,564	173,295,670	Wilson	6,619,857	139,085,651
Haywood	5,561,335	116,862,877	Yadkin	1,866,314	39,057,703
Henderson	9,732,505	204,347,077	Yancey	1,181,245	24,745,281
Hertford	1,245,733	26,147,856	Foreign	50,277,762	1,056,165,124
Hoke	1,988,554	41,629,003	Combined General Rate	116,874,981	—
Hyde	257,798	5,375,741	Motor Vehicle Lease (Short-Term)		
Iredell	18,097,373	379,297,334	and Subscription	10,891,215	—
Jackson	4,114,995	85,393,152			
Johnston	15,519,946	325,527,477			
Jones	547,514	11,363,601			
Lee	6,247,355	133,155,517			
Lenoir	3,613,352	75,659,994			
Lincoln	8,152,653	170,344,773	<b>TOTALS</b>	<b>\$ 1,163,984,484</b>	<b>\$ 21,716,005,463</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 April 2025. Data reflect sales (including purchases for use) primarily for March 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

April 2025 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>\$ 3,371,690</b>	<b>\$ 87,279,825</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 124,225,970</b>	<b>\$ 2,609,328,520</b>
001 Manufactured homes - 4.75%	1,485,292	31,269,297	601 Sheet metal shops; steel fabricators	4,399,624	92,522,218
002 Boats - 3%	1,327,032	44,234,389	602 Building hardware and machine stores	1,433,447	30,045,169
004 Modular homes - 4.75%	559,367	11,776,139	603 Building material dealers	87,965,003	1,850,264,054
			604 Cabinet shops	1,810,075	37,797,898
<b>Apparel Group - 4.75%</b>	<b>\$ 36,972,784</b>	<b>\$ 774,700,815</b>	605 Electrical, plumbing and heating supply dealers	20,630,319	431,350,917
101 Boot and shoe stores	5,306,084	111,420,745	606 Monument and tombstone dealers	116,676	2,383,341
102 Clothing stores	30,131,512	631,310,244	607 Others	4,203,089	88,076,330
103 Furriers (suppressed)			608 Storm window and door dealers	3,667,737	76,888,593
104 Men's clothing & accessory stores	126,092	2,630,810			
105 Women's clothing & accessory stores	35,827	725,352	<b>Unclassified Group - 4.75%</b>	<b>\$ 308,479,285</b>	<b>\$ 6,463,920,275</b>
106 Shoe repair shops	364,101	7,652,541	701 Beauty and barber shops and supply dealers	2,960,295	61,639,306
107 Others	1,009,169	20,961,122	702 Bookstores, school supply stores	3,320,281	69,707,959
<b>Automotive Group - 4.75%</b>	<b>\$ 63,482,521</b>	<b>\$ 1,325,672,997</b>	703 Newsstands, smoke shops and cigar stores	2,558,300	52,428,316
201 Motor vehicle dealers	13,741,220	288,057,077	704 Coal, wood, fuel oil, and bottled gas dealers	2,983,351	62,367,282
202 Service stations	5,529,666	115,747,803	705 Feed stores, millers, hatcheries	678,351	14,171,945
203 Garages	12,813,431	264,589,663	706 Florists and nurseries	3,232,432	66,989,751
204 Motorcycle and bicycle dealers	1,685,755	35,017,581	707 Airplane dealers and aviation services	428,881	8,988,278
205 Automotive supply stores	16,318,036	342,235,635	708 Hotels, motels, cottage rentals, etc.	28,431,012	597,062,856
206 Others	2,638,460	54,811,651	709 Office machine and supply dealers	16,504,096	347,163,952
207 Oil and petroleum products dealers	3,864,878	81,174,979	710 Funeral homes	987,977	20,638,935
208 Tire dealers, recappers and repairers	6,537,711	136,800,098	711 Others	209,701,712	4,395,430,307
209 Manufactured home (mobile home) dealers	353,365	7,238,510	712 Photographers, artists, photofinishers	6,847,606	143,345,517
<b>Food Group - 4.75%</b>	<b>\$ 175,709,659</b>	<b>\$ 3,668,735,165</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,600,566	96,069,468
301 Bakeries	2,630,762	54,770,115	714 Laundries, dry cleaners, etc.	1,462,662	30,098,447
302 Candy and confectionery stores	466,536	9,661,187	715 Hospitals, physicians, veterinarians, etc.	7,629,860	160,408,968
303 Dairies and dairy bars	1,275,668	26,675,106	716 Boat and marine supply dealers	1,430,331	29,918,930
304 Grocery stores, meat markets, etc.	48,601,772	1,018,038,357	717 Pet, hobby and craft shops	7,424,848	155,271,875
305 Vending machine operators; drink stands	2,602,761	54,560,201	718 Chemical, janitorial supplies and paper products dealers	4,976,342	103,884,581
306 Restaurants, cafeterias, grills, snack bars, etc.	112,563,785	2,347,796,478	719 Machine shops; locksmiths, etc.	2,320,382	48,333,602
307 Others	1,899,842	39,772,224			
308 Taverns, nightclubs, etc.	5,668,533	117,461,498			
<b>Furniture Group - 4.75%</b>	<b>\$ 24,598,376</b>	<b>\$ 514,465,089</b>			
401 Furniture stores	10,106,640	211,824,955			
402 Household appliance dealers and repair services	4,386,428	91,899,516	<b>Total Retail Sales and Use Group</b>	<b>\$ 1,036,218,288</b>	<b>\$ 21,716,005,463</b>
403 Musical merchandise dealers	376,520	7,594,899			
404 Industrial, office and store furniture and fixture dealers	1,883,251	39,318,152	<b>Combined General Rate - 7%</b>	<b>\$ 116,874,981</b>	<b>\$ —</b>
405 Others	1,398,326	29,171,626	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
406 Awning and blinds dealers	312,838	6,584,895	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 10,891,215</b>	<b>\$ —</b>
407 Antique dealers; interior decorators	2,509,797	52,405,632			
408 Upholstery shops; floor covering dealers	3,624,575	75,665,414			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 299,378,003</b>	<b>\$ 6,271,902,778</b>			
501 Department stores	29,566,566	622,288,329	<b>Grand Total - All Groups</b>	<b>\$ 1,163,984,484</b>	<b>\$ 21,716,005,463</b>
502 Drugstores; drug and medical supply houses	12,400,244	260,651,934			
503 Dry goods stores; fabric and yarn shops	981,252	20,444,142			
504 Farm implement and supply stores	7,743,099	162,237,643			
505 Discount stores; general stores	45,431,128	955,837,264			
506 Hardware stores	6,389,961	133,920,271			
507 Jewelry stores; watch and clock repair shops	3,457,800	72,314,459			
508 Leather and leather goods stores	470,005	9,706,954			
509 Industrial machinery and supply dealers	11,505,099	240,963,883			
510 Secondhand goods stores; flea markets	2,214,296	46,015,260			
511 Sporting goods stores; toy shops	8,014,788	167,688,632			
512 Variety stores; 5 & 10 specialty stores	7,557,742	158,943,353			
513 Others	149,032,404	3,118,075,440			
514 Paint, wallpaper, and glass stores	3,328,117	69,447,624			
515 Pawn shops; army surplus stores, etc.	1,533,679	32,194,558			
516 Road building equipment and supply dealers	6,947,283	142,703,736			
517 Gift and novelty shops; coin dealers	2,804,541	58,469,296			

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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.