

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

May 2025 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 15,330,180	\$ 321,316,372	Macon	\$ 3,553,040	\$ 74,616,117
Alexander	1,545,294	32,483,537	Madison	1,036,541	21,849,811
Alleghany	639,653	13,358,267	Martin	1,179,700	24,754,668
Anson	1,038,839	21,785,551	McDowell	3,024,976	63,597,990
Ashe	1,907,837	40,125,928	Mecklenburg	145,395,322	3,047,488,882
Avery	1,943,442	40,926,223	Mitchell	1,057,964	22,266,810
Beaufort	3,211,912	68,650,958	Montgomery	1,267,404	26,481,551
Bertie	565,205	11,775,043	Moore	10,730,772	225,517,563
Bladen	1,180,531	24,855,260	Nash	6,641,899	139,887,101
Brunswick	15,062,721	316,626,584	New Hanover	31,422,267	659,616,377
Buncombe	30,367,840	638,204,544	Northampton	590,537	12,427,220
Burke	4,746,087	100,135,381	Onslow	14,595,387	306,392,453
Cabarrus	22,826,806	479,026,897	Orange	12,405,747	260,142,239
Caldwell	4,192,787	88,288,116	Pamlico	773,325	16,230,612
Camden	507,233	10,675,273	Pasquotank	3,533,377	74,073,961
Carteret	7,883,093	165,712,146	Pender	4,615,102	96,963,134
Caswell	571,910	12,027,768	Perquimans	628,771	13,221,399
Catawba	15,108,146	317,763,119	Person	2,277,529	47,838,442
Chatham	5,550,090	116,409,683	Pitt	15,028,089	315,531,454
Cherokee	2,337,056	49,072,008	Polk	1,165,293	24,470,693
Chowan	895,354	18,857,683	Randolph	9,570,404	199,622,201
Clay	658,709	13,866,646	Richmond	2,459,532	51,515,271
Cleveland	7,164,043	150,611,043	Robeson	7,386,633	155,178,187
Columbus	2,459,254	51,462,737	Rockingham	5,245,336	109,738,582
Craven	7,435,944	156,246,645	Rowan	9,769,397	204,929,053
Cumberland	25,298,095	530,760,210	Rutherford	4,005,003	84,248,752
Currituck	2,738,602	57,468,168	Sampson	3,207,468	67,219,322
Dare	8,212,996	172,640,762	Scotland	1,809,570	37,560,693
Davidson	9,742,171	204,424,392	Stanly	4,732,472	99,577,873
Davie	2,514,497	52,498,355	Stokes	1,892,797	39,669,199
Duplin	2,601,951	54,701,691	Surry	6,451,959	135,497,767
Durham	42,887,710	898,713,274	Swain	885,173	18,577,601
Edgecombe	2,357,718	49,559,076	Transylvania	2,527,840	53,143,655
Forsyth	38,016,573	798,063,474	Tyrrell	330,395	6,905,898
Franklin	3,730,306	78,294,400	Union	15,518,495	325,707,284
Gaston	16,681,723	347,892,583	Vance	3,056,295	64,877,418
Gates	252,996	5,319,995	Wake	127,553,233	2,675,704,852
Graham	478,958	10,059,918	Warren	646,125	13,605,917
Granville	2,704,275	56,824,827	Washington	607,661	12,674,934
Greene	565,898	11,877,935	Watauga	5,552,738	116,745,161
Guilford	46,774,317	981,995,076	Wayne	7,533,400	157,985,443
Halifax	3,179,919	66,868,812	Wilkes	3,940,380	82,715,207
Harnett	7,969,828	167,479,368	Wilson	6,319,410	132,523,703
Haywood	5,035,696	105,718,042	Yadkin	1,733,869	36,256,924
Henderson	9,216,391	193,830,274	Yancey	1,087,572	22,864,031
Hertford	1,147,387	24,109,879	Foreign	44,499,822	936,084,246
Hoke	1,776,500	37,314,484	Combined General Rate	101,151,462	—
Hyde	363,764	7,548,418	Motor Vehicle Lease (Short-Term)		
Iredell	17,092,445	359,374,738	and Subscription	8,866,075	—
Jackson	3,854,771	80,731,809			
Johnston	14,588,215	306,411,171			
Jones	362,529	7,353,881			
Lee	6,033,510	128,553,881			
Lenoir	3,278,082	68,608,867			
Lincoln	7,302,184	153,266,534	TOTALS	\$ 1,091,153,533	\$ 20,593,025,353

* 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 May 2025. Data reflect sales (including purchases for use) primarily for April 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

May 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	\$ 3,250,249	\$ 85,254,311	Lumber & Building Material Group - 4.75%	\$ 124,852,434	\$ 2,624,567,299
001 Manufactured homes - 4.75%	1,552,326	32,680,554	601 Sheet metal shops; steel fabricators	3,961,964	83,142,577
002 Boats - 3%	1,370,281	45,676,022	602 Building hardware and machine stores	1,207,239	25,352,276
004 Modular homes - 4.75%	327,642	6,897,735	603 Building material dealers	88,771,521	1,867,532,783
			604 Cabinet shops	1,991,785	41,153,334
Apparel Group - 4.75%	\$ 32,274,242	\$ 677,787,589	605 Electrical, plumbing and heating supply dealers	21,598,645	453,665,750
101 Boot and shoe stores	4,648,711	97,672,290	606 Monument and tombstone dealers	109,024	2,249,948
102 Clothing stores	26,338,439	553,295,299	607 Others	4,185,455	87,884,399
103 Furriers (suppressed)			608 Storm window and door dealers	3,026,802	63,586,233
104 Men's clothing & accessory stores	68,865	1,433,179			
105 Women's clothing & accessory stores	45,312	894,038	Unclassified Group - 4.75%	\$ 291,824,131	\$ 6,118,047,964
106 Shoe repair shops	318,291	6,696,558	701 Beauty and barber shops and supply dealers	2,967,244	61,897,220
107 Others	854,624	17,796,225	702 Bookstores, school supply stores	2,854,623	60,180,316
Automotive Group - 4.75%	\$ 59,388,919	\$ 1,240,012,679	703 Newsstands, smoke shops and cigar stores	2,226,099	46,249,639
201 Motor vehicle dealers	13,736,414	288,085,072	704 Coal, wood, fuel oil, and bottled gas dealers	2,559,874	53,865,594
202 Service stations	5,244,777	110,001,480	705 Feed stores, millers, hatcheries	631,062	13,235,467
203 Garages	11,790,748	241,924,809	706 Florists and nurseries	3,967,187	82,718,897
204 Motorcycle and bicycle dealers	1,863,776	39,144,066	707 Airplane dealers and aviation services	242,444	5,078,003
205 Automotive supply stores	14,016,975	294,368,303	708 Hotels, motels, cottage rentals, etc.	31,141,564	650,797,573
206 Others	2,364,920	49,129,594	709 Office machine and supply dealers	18,606,207	391,021,049
207 Oil and petroleum products dealers	3,386,332	71,355,971	710 Funeral homes	808,316	16,820,997
208 Tire dealers, recappers and repairers	6,554,581	137,420,101	711 Others	191,234,789	4,012,311,948
209 Manufactured home (mobile home) dealers	430,396	8,583,283	712 Photographers, artists, photofinishers	6,327,931	131,619,051
Food Group - 4.75%	\$ 166,382,797	\$ 3,476,283,670	713 Printers, publishers, blueprinters, engravers, etc.	4,255,330	89,198,737
301 Bakeries	2,547,351	53,281,848	714 Laundries, dry cleaners, etc.	1,437,010	29,858,743
302 Candy and confectionery stores	519,599	10,710,463	715 Hospitals, physicians, veterinarians, etc.	7,497,253	157,439,424
303 Dairies and dairy bars	1,378,109	28,712,867	716 Boat and marine supply dealers	1,488,446	30,995,822
304 Grocery stores, meat markets, etc.	43,375,262	908,209,484	717 Pet, hobby and craft shops	6,558,850	137,492,961
305 Vending machine operators; drink stands	2,906,543	61,023,093	718 Chemical, janitorial supplies and paper products dealers	4,604,733	96,901,425
306 Restaurants, cafeterias, grills, snack bars, etc.	108,671,740	2,269,854,989	719 Machine shops; locksmiths, etc.	2,415,169	50,365,100
307 Others	1,797,049	37,022,217			
308 Taverns, nightclubs, etc.	5,187,146	107,468,709			
Furniture Group - 4.75%	\$ 23,119,054	\$ 483,954,967			
401 Furniture stores	9,486,567	199,672,116			
402 Household appliance dealers and repair services	4,570,413	94,857,133	Total Retail Sales and Use Group	\$ 981,135,996	\$ 20,593,025,353
403 Musical merchandise dealers	310,474	6,424,417			
404 Industrial, office and store furniture and fixture dealers	1,793,516	37,715,487	Combined General Rate - 7%	\$ 101,151,462	\$ —
405 Others	1,240,841	25,669,780	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
406 Awning and blinds dealers	260,422	5,448,463	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 8,866,075	\$ —
407 Antique dealers; interior decorators	2,103,308	43,897,082			
408 Upholstery shops; floor covering dealers	3,353,513	70,270,489			
General Merchandise Group - 4.75%	\$ 280,044,168	\$ 5,887,116,875			
501 Department stores	25,270,763	531,911,907	Grand Total - All Groups	\$ 1,091,153,533	\$ 20,593,025,353
502 Drugstores; drug and medical supply houses	11,551,641	242,492,494			
503 Dry goods stores; fabric and yarn shops	700,030	14,556,904			
504 Farm implement and supply stores	7,784,586	163,855,756			
505 Discount stores; general stores	44,477,069	935,838,296			
506 Hardware stores	6,641,356	139,573,551			
507 Jewelry stores; watch and clock repair shops	3,572,619	74,863,778			
508 Leather and leather goods stores	416,334	8,763,659			
509 Industrial machinery and supply dealers	10,829,440	227,612,535			
510 Secondhand goods stores; flea markets	1,516,608	31,422,292			
511 Sporting goods stores; toy shops	8,283,428	174,160,767			
512 Variety stores; 5 & 10 specialty stores	6,618,098	139,232,433			
513 Others	138,401,484	2,909,338,643			
514 Paint, wallpaper, and glass stores	3,354,685	70,168,127			
515 Pawn shops; army surplus stores, etc.	1,221,520	25,648,434			
516 Road building equipment and supply dealers	6,769,567	142,501,059			
517 Gift and novelty shops; coin dealers	2,634,940	55,176,241			

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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.