

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

November 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,915,638	\$ 313,394,494	Macon	\$ 3,818,384	\$ 80,293,007
Alexander	1,446,308	30,373,943	Madison	962,263	20,074,724
Alleghany	673,902	14,153,057	Martin	1,202,874	25,155,113
Anson	1,003,034	21,057,476	McDowell	2,948,461	61,973,124
Ashe	1,953,149	41,074,240	Mecklenburg	147,874,132	3,106,667,835
Avery	1,662,825	34,867,186	Mitchell	861,669	18,122,091
Beaufort	2,977,547	62,670,551	Montgomery	1,257,291	26,408,878
Bertie	614,114	12,883,940	Moore	10,463,311	219,686,015
Bladen	1,306,009	27,444,061	Nash	6,740,728	141,704,108
Brunswick	14,205,551	298,288,592	New Hanover	29,148,265	612,412,701
Buncombe	24,379,369	511,728,742	Northampton	731,521	15,288,424
Burke	5,021,922	105,750,459	Onslow	14,135,626	296,426,734
Cabarrus	22,617,697	475,717,365	Orange	12,280,232	258,027,874
Caldwell	4,273,833	89,275,638	Pamlico	599,397	12,490,644
Camden	532,461	10,934,653	Pasquotank	3,611,510	75,834,024
Carteret	7,275,966	153,180,297	Pender	3,922,174	82,454,386
Caswell	620,484	13,050,667	Perquimans	517,695	10,885,159
Catawba	15,684,697	329,862,636	Person	2,140,696	45,004,094
Chatham	5,737,413	120,648,565	Pitt	14,990,096	314,752,199
Cherokee	2,296,995	48,174,596	Polk	1,058,721	22,256,173
Chowan	962,454	20,142,405	Randolph	9,457,192	198,685,102
Clay	678,613	14,274,900	Richmond	2,316,732	48,578,310
Cleveland	7,236,837	152,151,070	Robeson	6,616,976	138,922,188
Columbus	2,396,515	50,303,092	Rockingham	4,933,441	103,540,500
Craven	7,263,306	152,196,011	Rowan	9,847,670	206,445,613
Cumberland	24,959,884	524,201,975	Rutherford	3,954,898	83,006,288
Currituck	2,611,079	54,340,031	Sampson	2,993,426	62,749,361
Dare	7,638,058	159,526,201	Scotland	1,762,745	37,064,239
Davidson	9,509,905	199,773,405	Stanly	4,639,336	97,575,166
Davie	2,398,673	50,389,747	Stokes	1,751,455	36,772,563
Duplin	2,793,364	58,639,870	Surry	5,747,806	120,669,139
Durham	43,125,384	906,459,036	Swain	1,005,408	21,120,469
Edgecombe	2,407,051	50,594,083	Transylvania	2,429,574	51,066,433
Forsyth	35,322,385	742,479,626	Tyrrell	170,069	3,568,107
Franklin	3,739,962	78,411,984	Union	15,548,904	326,643,144
Gaston	16,664,033	350,469,238	Vance	2,736,849	57,798,254
Gates	258,982	5,448,220	Wake	126,403,561	2,656,158,372
Graham	704,769	14,798,981	Warren	560,116	11,783,091
Granville	2,488,316	52,311,141	Washington	552,416	11,595,834
Greene	584,325	12,274,840	Watauga	5,698,137	119,761,838
Guilford	46,297,302	973,379,808	Wayne	7,263,795	152,774,848
Halifax	2,895,983	60,870,169	Wilkes	3,997,187	84,041,387
Harnett	7,354,884	154,528,492	Wilson	6,105,393	128,145,937
Haywood	4,963,214	104,261,226	Yadkin	1,636,160	34,378,560
Henderson	9,176,125	192,843,104	Yancey	940,821	19,788,548
Hertford	1,166,536	24,447,105	Foreign	45,131,194	951,031,402
Hoke	1,776,133	37,369,220	Combined General Rate	115,995,372	-
Hyde	371,152	7,781,623	Motor Vehicle Lease (Short-Term) and Subscription	11,003,595	-
Iredell	17,502,240	368,038,353			
Jackson	4,152,459	87,324,575			
Johnston	13,917,916	292,533,498			
Jones	349,071	7,301,215			
Lee	5,350,805	112,992,017			
Lenoir	3,180,854	66,715,853			
Lincoln	6,650,159	139,659,055	TOTALS	\$ 1,088,512,912	\$ 20,203,344,324

* 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 November 2024. Data reflect sales (including purchases for use) primarily for October 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

November 2024 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	\$ 2,352,011	\$ 57,374,080	Lumber & Building Material Group - 4.75%	\$ 114,999,157	\$ 2,418,303,579
001 Manufactured homes - 4.75%	1,306,713	27,509,744	601 Sheet metal shops; steel fabricators	4,302,493	90,476,097
002 Boats - 3%	639,926	21,330,864	602 Building hardware and machine stores	1,102,032	23,168,996
004 Modular homes - 4.75%	405,372	8,533,471	603 Building material dealers	79,517,396	1,673,451,240
Apparel Group - 4.75%	\$ 31,749,776	\$ 667,492,411	604 Cabinet shops	1,796,067	37,501,635
101 Boot and shoe stores	4,404,749	92,602,782	605 Electrical, plumbing and heating supply dealers	20,339,431	427,475,020
102 Clothing stores	25,943,004	545,611,445	606 Monument and tombstone dealers	95,310	2,004,334
103 Furriers (suppressed)			607 Others	4,585,073	95,962,388
104 Men's clothing & accessory stores	69,436	1,461,815	608 Storm window and door dealers	3,261,356	68,263,868
105 Women's clothing & accessory stores	41,588	868,576	Unclassified Group - 4.75%	\$ 285,210,715	\$ 5,986,032,698
106 Shoe repair shops	301,404	6,344,873	701 Beauty and barber shops and supply dealers	2,606,333	54,457,456
107 Others	989,595	20,602,919	702 Bookstores, school supply stores	2,809,112	58,888,605
Automotive Group - 4.75%	\$ 59,234,959	\$ 1,243,195,500	703 Newsstands, smoke shops and cigar stores	2,161,855	45,346,768
201 Motor vehicle dealers	13,637,504	286,926,981	704 Coal, wood, fuel oil, and bottled gas dealers	2,912,918	61,335,666
202 Service stations	5,298,402	111,461,768	705 Feed stores, millers, hatcheries	557,724	11,711,522
203 Garages	11,296,450	236,346,662	706 Florists and nurseries	2,898,045	60,390,084
204 Motorcycle and bicycle dealers	1,650,472	34,553,707	707 Airplane dealers and aviation services	444,932	9,362,705
205 Automotive supply stores	13,920,347	292,294,181	708 Hotels, motels, cottage rentals, etc.	32,070,980	672,683,693
206 Others	2,335,540	48,430,621	709 Office machine and supply dealers	18,528,483	389,879,534
207 Oil and petroleum products dealers	3,853,683	81,127,575	710 Funeral homes	839,557	17,247,673
208 Tire dealers, recappers and repairers	6,944,763	145,803,661	711 Others	185,119,641	3,886,012,529
209 Manufactured home (mobile home) dealers	297,797	6,250,343	712 Photographers, artists, photofinishers	5,624,301	117,366,669
Food Group - 4.75%	\$ 162,955,769	\$ 3,417,313,291	713 Printers, publishers, blueprinters, engravers, etc.	5,068,349	106,449,043
301 Bakeries	2,445,989	51,373,852	714 Laundries, dry cleaners, etc.	1,436,656	30,182,126
302 Candy and confectionery stores	583,249	12,210,929	715 Hospitals, physicians, veterinarians, etc.	7,031,594	147,866,051
303 Dairies and dairy bars	1,023,599	21,476,976	716 Boat and marine supply dealers	1,315,795	27,239,241
304 Grocery stores, meat markets, etc.	44,218,544	929,548,268	717 Pet, hobby and craft shops	7,121,909	149,527,376
305 Vending machine operators; drink stands	2,580,958	54,107,921	718 Chemical, janitorial supplies and paper products dealers	4,765,842	100,274,268
306 Restaurants, cafeterias, grills, snack bars, etc.	105,262,589	2,206,597,392	719 Machine shops; locksmiths, etc.	1,896,690	39,811,689
307 Others	1,741,116	36,490,732			
308 Taverns, nightclubs, etc.	5,099,725	105,507,222			
Furniture Group - 4.75%	\$ 23,141,981	\$ 486,169,022	Total Retail Sales and Use Group	\$ 961,513,944	\$ 20,203,344,324
401 Furniture stores	9,309,827	195,611,542	Combined General Rate - 7%	\$ 115,995,372	\$ -
402 Household appliance dealers and repair services	4,676,436	98,185,916	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	316,709	6,643,281	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 11,003,595	\$ -
404 Industrial, office and store furniture and fixture dealers	1,773,905	37,315,947			
405 Others	1,200,236	25,219,415	Grand Total - All Groups	\$ 1,088,512,912	\$ 20,203,344,324
406 Awning and blinds dealers	257,654	5,424,302			
407 Antique dealers; interior decorators	2,127,366	44,642,616			
408 Upholstery shops; floor covering dealers	3,479,848	73,126,002			
General Merchandise Group - 4.75%	\$ 281,869,575	\$ 5,927,463,744			
501 Department stores	26,209,439	551,744,915			
502 Drugstores; drug and medical supply houses	12,418,033	261,337,275			
503 Dry goods stores; fabric and yarn shops	655,837	13,773,667			
504 Farm implement and supply stores	7,468,495	157,129,850			
505 Discount stores; general stores	45,446,731	956,365,103			
506 Hardware stores	6,417,906	134,900,757			
507 Jewelry stores; watch and clock repair shops	3,190,336	66,996,457			
508 Leather and leather goods stores	396,776	8,353,176			
509 Industrial machinery and supply dealers	11,149,475	234,430,460			
510 Secondhand goods stores; flea markets	1,848,457	38,697,327			
511 Sporting goods stores; toy shops	6,557,356	137,831,059			
512 Variety stores; 5 & 10 specialty stores	6,969,569	146,555,096			
513 Others	138,102,830	2,903,584,120			
514 Paint, wallpaper, and glass stores	3,543,643	74,171,762			
515 Pawn shops; army surplus stores, etc.	1,239,016	26,047,210			
516 Road building equipment and supply dealers	7,786,279	163,893,615			
517 Gift and novelty shops; coin dealers	2,469,394	51,651,895			

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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.