

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

March 2025 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 12,281,309	\$ 257,582,379	Macon	\$ 2,847,478	\$ 59,757,571
Alexander	1,237,188	25,991,705	Madison	849,425	17,849,047
Alleghany	534,755	11,213,829	Martin	915,265	19,155,253
Anson	851,921	17,756,990	McDowell	2,241,082	47,098,013
Ashe	1,458,083	30,654,780	Mecklenburg	120,073,079	2,521,673,159
Avery	1,995,551	41,503,708	Mitchell	904,498	18,934,535
Beaufort	2,441,116	51,101,723	Montgomery	1,060,181	22,101,821
Bertie	505,219	10,567,957	Moore	8,477,671	178,060,222
Bladen	1,206,480	25,233,632	Nash	5,788,401	120,443,250
Brunswick	11,522,337	241,420,598	New Hanover	25,523,334	536,032,546
Buncombe	26,229,470	549,078,717	Northampton	518,295	10,913,905
Burke	4,284,299	90,180,389	Onslow	12,197,169	255,577,337
Cabarrus	18,662,941	392,362,389	Orange	10,369,133	217,397,868
Caldwell	3,579,957	75,231,056	Pamlico	503,083	10,530,849
Camden	439,773	8,661,718	Pasquotank	2,932,041	61,293,001
Carteret	5,644,887	118,774,314	Pender	3,393,526	71,267,038
Caswell	470,925	9,886,219	Perquimans	604,635	12,698,256
Catawba	13,055,772	274,201,393	Person	1,827,304	38,390,597
Chatham	4,624,671	97,051,870	Pitt	12,474,882	261,468,346
Cherokee	2,006,404	41,981,560	Polk	989,666	20,780,369
Chowan	740,206	15,541,381	Randolph	8,050,189	169,244,768
Clay	555,230	11,651,952	Richmond	1,975,778	41,432,993
Cleveland	6,360,632	133,659,740	Robeson	5,843,402	122,618,858
Columbus	2,194,336	45,659,111	Rockingham	4,207,057	88,408,275
Craven	5,923,203	124,274,897	Rowan	8,246,197	172,834,619
Cumberland	21,421,279	449,431,604	Rutherford	3,469,826	72,931,886
Currituck	1,695,333	35,571,134	Sampson	2,754,406	57,687,135
Dare	4,435,585	92,640,914	Scotland	1,561,044	32,698,619
Davidson	8,234,520	172,617,585	Stanly	3,968,096	83,674,486
Davie	2,220,731	46,390,729	Stokes	1,542,835	32,443,330
Duplin	2,360,655	49,434,230	Surry	5,031,512	104,856,941
Durham	39,005,900	818,751,555	Swain	728,880	15,245,918
Edgecombe	1,932,305	40,481,628	Transylvania	1,990,383	41,799,450
Forsyth	29,423,895	617,240,287	Tyrrell	244,164	5,128,839
Franklin	2,967,996	62,281,560	Union	12,905,061	270,590,962
Gaston	14,040,510	293,342,520	Vance	2,178,941	45,852,633
Gates	216,500	4,503,993	Wake	103,796,245	2,176,964,003
Graham	371,653	7,738,186	Warren	448,147	9,399,114
Granville	2,238,312	46,960,635	Washington	472,734	9,943,246
Greene	497,075	10,391,844	Watauga	4,706,314	98,966,365
Guilford	37,195,025	780,835,808	Wayne	6,285,407	131,616,596
Halifax	2,489,114	52,325,397	Wilkes	3,365,433	70,746,264
Harnett	6,386,111	134,216,116	Wilson	4,667,761	97,916,356
Haywood	4,324,890	90,814,115	Yadkin	1,505,282	31,646,254
Henderson	7,876,280	165,406,302	Yancey	951,059	19,972,973
Hertford	962,097	20,167,008	Foreign	54,213,053	1,141,801,161
Hoke	1,560,299	32,749,103	Combined General Rate	129,461,495	—
Hyde	193,560	3,915,064	Motor Vehicle Lease (Short-Term)		
Iredell	14,719,553	309,399,250	and Subscription	6,914,467	—
Jackson	3,207,488	67,363,403			
Johnston	11,851,912	247,064,308			
Jones	275,106	5,761,584			
Lee	4,534,551	96,291,968			
Lenoir	2,892,208	60,716,374			
Lincoln	6,136,293	128,732,525	TOTALS	\$ 960,448,716	\$ 17,292,605,762

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

March 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	\$ 2,302,741	\$ 58,550,205	Lumber & Building Material Group - 4.75%	\$ 89,774,072	\$ 1,893,678,564
001 Manufactured homes - 4.75%	1,148,017	24,168,771	601 Sheet metal shops; steel fabricators	3,314,773	69,671,130
002 Boats - 3%	826,147	27,538,232	602 Building hardware and machine stores	777,999	16,343,939
004 Modular homes - 4.75%	328,577	6,843,202	603 Building material dealers	61,492,764	1,300,115,280
			604 Cabinet shops	1,731,961	36,119,688
Apparel Group - 4.75%	\$ 24,773,508	\$ 520,132,744	605 Electrical, plumbing and heating supply dealers	16,497,127	346,344,309
101 Boot and shoe stores	4,038,779	84,849,744	606 Monument and tombstone dealers	88,639	1,861,617
102 Clothing stores	19,652,038	412,687,771	607 Others	3,363,228	70,576,344
103 Furriers (suppressed)			608 Storm window and door dealers	2,507,580	52,646,258
104 Men's clothing & accessory stores	42,852	889,573			
105 Women's clothing & accessory stores	28,860	600,233	Unclassified Group - 4.75%	\$ 250,282,669	\$ 5,246,891,955
106 Shoe repair shops	252,237	5,307,357	701 Beauty and barber shops and supply dealers	2,379,955	49,807,442
107 Others	758,742	15,798,065	702 Bookstores, school supply stores	2,917,830	61,316,231
Automotive Group - 4.75%	\$ 52,529,370	\$ 1,096,824,526	703 Newsstands, smoke shops and cigar stores	2,302,009	47,514,170
201 Motor vehicle dealers	11,986,450	251,326,901	704 Coal, wood, fuel oil, and bottled gas dealers	3,931,023	82,215,847
202 Service stations	4,905,921	101,934,248	705 Feed stores, millers, hatcheries	500,588	10,505,778
203 Garages	10,494,264	217,078,538	706 Florists and nurseries	2,116,316	43,622,163
204 Motorcycle and bicycle dealers	1,263,274	26,559,722	707 Airplane dealers and aviation services	252,223	5,286,276
205 Automotive supply stores	12,105,636	253,793,279	708 Hotels, motels, cottage rentals, etc.	24,153,898	505,653,103
206 Others	2,301,898	47,692,173	709 Office machine and supply dealers	13,873,264	291,616,066
207 Oil and petroleum products dealers	3,587,088	75,510,584	710 Funeral homes	885,560	18,376,719
208 Tire dealers, recappers and repairers	5,619,223	117,337,153	711 Others	166,935,959	3,501,506,851
209 Manufactured home (mobile home) dealers	265,617	5,591,928	712 Photographers, artists, photofinishers	5,207,455	108,760,380
Food Group - 4.75%	\$ 145,791,694	\$ 3,046,957,131	713 Printers, publishers, blueprinters, engravers, etc.	4,092,789	85,511,605
301 Bakeries	2,418,759	50,396,497	714 Laundries, dry cleaners, etc.	1,412,227	29,598,723
302 Candy and confectionery stores	423,684	8,810,741	715 Hospitals, physicians, veterinarians, etc.	7,039,525	147,999,452
303 Dairies and dairy bars	826,850	17,281,388	716 Boat and marine supply dealers	841,397	17,689,336
304 Grocery stores, meat markets, etc.	41,241,215	864,480,095	717 Pet, hobby and craft shops	6,193,528	129,854,371
305 Vending machine operators; drink stands	2,241,686	47,070,176	718 Chemical, janitorial supplies and paper products dealers	3,683,417	77,345,841
306 Restaurants, cafeterias, grills, snack bars, etc.	92,883,134	1,940,067,322	719 Machine shops; locksmiths, etc.	1,563,706	32,711,599
307 Others	1,463,483	30,526,256			
308 Taverns, nightclubs, etc.	4,292,884	88,324,656			
Furniture Group - 4.75%	\$ 20,872,933	\$ 437,551,047	Total Retail Sales and Use Group	\$ 824,072,754	\$ 17,292,605,762
401 Furniture stores	8,329,705	174,946,734	Combined General Rate - 7%	\$ 129,461,495	\$ —
402 Household appliance dealers and repair services	3,974,686	83,414,085	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	274,309	5,767,375	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 6,914,467	\$ —
404 Industrial, office and store furniture and fixture dealers	1,638,105	34,429,171			
405 Others	1,350,822	27,981,540			
406 Awning and blinds dealers	241,746	5,067,118			
407 Antique dealers; interior decorators	2,038,748	42,554,598			
408 Upholstery shops; floor covering dealers	3,024,812	63,390,427			
General Merchandise Group - 4.75%	\$ 237,745,767	\$ 4,992,019,589	Grand Total - All Groups	\$ 960,448,716	\$ 17,292,605,762
501 Department stores	22,042,164	463,925,732			
502 Drugstores; drug and medical supply houses	11,726,171	246,307,747			
503 Dry goods stores; fabric and yarn shops	700,493	14,559,330			
504 Farm implement and supply stores	5,092,388	107,065,873			
505 Discount stores; general stores	38,617,048	811,732,078			
506 Hardware stores	4,742,510	99,443,051			
507 Jewelry stores; watch and clock repair shops	3,190,981	66,923,014			
508 Leather and leather goods stores	458,300	9,632,005			
509 Industrial machinery and supply dealers	7,977,898	167,236,808			
510 Secondhand goods stores; flea markets	1,798,125	37,548,510			
511 Sporting goods stores; toy shops	5,879,210	123,276,396			
512 Variety stores; 5 & 10 specialty stores	6,246,202	131,301,810			
513 Others	117,773,326	2,472,733,757			
514 Paint, wallpaper, and glass stores	2,750,052	57,797,680			
515 Pawn shops; army surplus stores, etc.	972,159	20,437,659			
516 Road building equipment and supply dealers	5,972,502	124,766,443			
517 Gift and novelty shops; coin dealers	1,806,239	37,331,696			

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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.