

Monthly Report of State Sales and Use Tax Gross Collections and Taxable Sales for December 2025: Business Report

This report contains two tables presented vertically with one blank row between them.

Some columns and rows refer to notes that can be found in the Notes tab.

Table 3. Business Report

Major Business Group	Type of Business	Gross Collections [Notes 1,4]	Taxable Sales and Purchases [Notes 1,4]	Notes
3% and 4.75% Tax	Group Total	\$2,587,752	\$64,500,478	3
3% and 4.75% Tax	001 Manufactured homes - 4.75%	\$1,500,144	\$31,581,974	None
3% and 4.75% Tax	002 Boats - 3%	\$816,035	\$27,201,168	None
3% and 4.75% Tax	004 Modular Homes - 4.75%	\$271,573	\$5,717,336	None
Apparel - 4.75%	Group Total	\$42,264,204	\$887,487,210	3
Apparel - 4.75%	101 Boot and shoe stores	\$5,624,993	\$118,388,754	None
Apparel - 4.75%	102 Clothing stores	\$35,026,973	\$735,299,707	None
Apparel - 4.75%	103 Furriers (suppressed)	#N/A	#N/A	5
Apparel - 4.75%	104 Men's clothing & accessory stores	\$147,951	\$3,114,761	None
Apparel - 4.75%	105 Women's clothing & accessory stores	\$45,167	\$937,886	None
Apparel - 4.75%	106 Shoe repair shops	\$418,305	\$8,805,049	None
Apparel - 4.75%	107 Others	\$1,000,816	\$20,941,053	None
Automotive - 4.75%	Group Total	\$53,115,763	\$1,110,576,111	3
Automotive - 4.75%	201 Motor vehicle dealers	\$12,127,784	\$254,936,213	None
Automotive - 4.75%	202 Service stations	\$4,978,386	\$104,465,584	None
Automotive - 4.75%	203 Garages	\$10,356,863	\$214,160,970	None
Automotive - 4.75%	204 Motorcycle and bicycle dealers	\$1,498,991	\$31,534,769	None
Automotive - 4.75%	205 Automotive supply stores	\$12,285,948	\$257,556,848	None
Automotive - 4.75%	206 Others	\$2,283,287	\$47,161,973	None
Automotive - 4.75%	207 Oil and petroleum products dealers	\$3,280,802	\$68,784,960	None
Automotive - 4.75%	208 Tire dealers, recappers and repairers	\$5,848,757	\$122,476,324	None
Automotive - 4.75%	209 Manufactured home (mobile home) dealers	\$454,947	\$9,498,470	None
Food - 4.75%	Group Total	\$167,539,782	\$3,507,640,034	3
Food - 4.75%	301 Bakeries	\$2,644,727	\$54,943,055	None
Food - 4.75%	302 Candy and confectionery stores	\$540,960	\$11,186,636	None
Food - 4.75%	303 Dairies and dairy bars	\$928,835	\$19,025,577	None
Food - 4.75%	304 Grocery stores, meat markets, etc.	\$47,349,619	\$991,801,114	None
Food - 4.75%	305 Vending machine operators; drink stands	\$2,727,521	\$57,387,853	None
Food - 4.75%	306 Restaurants, cafeterias, grills, snack bars, etc.	\$106,400,407	\$2,228,713,621	None
Food - 4.75%	307 Others	\$1,577,091	\$32,886,433	None
Food - 4.75%	308 Taverns, nightclubs, etc.	\$5,370,622	\$111,695,746	None

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Major Business Group	Type of Business	Gross Collections [Notes 1,4]	Taxable Sales and Purchases [Notes 1,4]	Notes
Furniture - 4.75%	Group Total	\$22,938,262	\$480,610,223	3
Furniture - 4.75%	401 Furniture stores	\$9,524,844	\$200,148,517	None
Furniture - 4.75%	402 Household appliance dealers and repair services	\$3,963,172	\$83,305,383	None
Furniture - 4.75%	403 Musical merchandise dealers	\$300,004	\$6,312,469	None
Furniture - 4.75%	404 Industrial, office and store furniture and fixture dealers	\$1,733,622	\$36,471,616	None
Furniture - 4.75%	405 Others	\$1,498,637	\$31,305,889	None
Furniture - 4.75%	406 Awning and blinds dealers	\$235,309	\$4,950,382	None
Furniture - 4.75%	407 Antique dealers; interior decorators	\$2,523,312	\$52,145,629	None
Furniture - 4.75%	408 Upholstery shops; floor covering dealers	\$3,159,362	\$65,970,338	None
General Merchandise - 4.75%	Group Total	\$302,667,368	\$6,358,699,343	3
General Merchandise - 4.75%	501 Department stores	\$34,074,430	\$717,020,401	None
General Merchandise - 4.75%	502 Drugstores; drug and medical supply houses	\$10,951,752	\$230,161,078	None
General Merchandise - 4.75%	503 Dry goods stores; fabric and yarn shops	\$551,748	\$11,517,544	None
General Merchandise - 4.75%	504 Farm implement and supply stores	\$5,934,833	\$124,546,320	None
General Merchandise - 4.75%	505 Discount stores; general stores	\$47,107,593	\$990,706,899	None
General Merchandise - 4.75%	506 Hardware stores	\$5,661,859	\$118,847,535	None
General Merchandise - 4.75%	507 Jewelry stores; watch and clock repair shops	\$4,249,477	\$89,235,061	None
General Merchandise - 4.75%	508 Leather and leather goods stores	\$555,712	\$11,697,091	None
General Merchandise - 4.75%	509 Industrial machinery and supply dealers	\$10,278,084	\$215,401,401	None
General Merchandise - 4.75%	510 Secondhand goods stores; flea markets	\$2,456,314	\$51,273,171	None
General Merchandise - 4.75%	511 Sporting goods stores; toy shops	\$7,776,379	\$163,315,259	None
General Merchandise - 4.75%	512 Variety stores; 5 & 10 specialty stores	\$7,205,996	\$151,513,653	None
General Merchandise - 4.75%	513 Others	\$152,947,807	\$3,212,588,542	None
General Merchandise - 4.75%	514 Paint, wallpaper, and glass stores	\$2,730,662	\$57,041,066	None
General Merchandise - 4.75%	515 Pawn shops; army surplus stores, etc.	\$1,342,809	\$28,202,588	None
General Merchandise - 4.75%	516 Road building equipment and supply dealers	\$5,637,348	\$118,643,564	None
General Merchandise - 4.75%	517 Gift and novelty shops; coin dealers	\$3,204,566	\$66,988,170	None
Lumber & Building Material - 4.75%	Group Total	\$96,259,971	\$2,017,366,862	3
Lumber & Building Material - 4.75%	601 Sheet metal shops; steel fabricators	\$3,508,639	\$73,659,452	None
Lumber & Building Material - 4.75%	602 Building hardware and machine stores	\$975,173	\$20,595,588	None
Lumber & Building Material - 4.75%	603 Building material dealers	\$67,128,699	\$1,406,767,883	None
Lumber & Building Material - 4.75%	604 Cabinet shops	\$1,512,725	\$31,471,304	None
Lumber & Building Material - 4.75%	605 Electrical, plumbing and heating supply dealers	\$17,186,955	\$360,702,263	None

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Major Business Group	Type of Business	Gross Collections [Notes 1,4]	Taxable Sales and Purchases [Notes 1,4]	Notes
Lumber & Building Material - 4.75%	606 Monument and tombstone dealers	\$85,492	\$1,777,355	None
Lumber & Building Material - 4.75%	607 Others	\$3,364,209	\$70,283,160	None
Lumber & Building Material - 4.75%	608 Storm window and door dealers	\$2,498,080	\$52,109,857	None
Unclassified - 4.75%	Group Total	\$286,998,014	\$6,019,853,140	3
Unclassified - 4.75%	701 Beauty and barber shops and supply dealers	\$3,160,263	\$66,296,837	None
Unclassified - 4.75%	702 Bookstores, school supply stores	\$5,285,147	\$109,168,568	None
Unclassified - 4.75%	703 Newsstands, smoke shops and cigar stores	\$2,695,873	\$56,442,963	None
Unclassified - 4.75%	704 Coal, wood, fuel oil, and bottled gas dealers	\$3,438,930	\$72,381,938	None
Unclassified - 4.75%	705 Feed stores, millers, hatcheries	\$474,043	\$9,977,493	None
Unclassified - 4.75%	706 Florists and nurseries	\$2,642,568	\$54,741,927	None
Unclassified - 4.75%	707 Airplane dealers and aviation services	\$255,199	\$5,370,777	None
Unclassified - 4.75%	708 Hotels, motels, cottage rentals, etc.	\$26,375,507	\$554,376,993	None
Unclassified - 4.75%	709 Office machine and supply dealers	\$15,894,534	\$334,258,550	None
Unclassified - 4.75%	710 Funeral homes	\$829,244	\$17,215,380	None
Unclassified - 4.75%	711 Others	\$188,196,350	\$3,947,891,969	6
Unclassified - 4.75%	712 Photographers, artists, photofinishers	\$9,147,099	\$192,060,442	None
Unclassified - 4.75%	713 Printers, publishers, blueprinters, engravers, etc.	\$4,264,274	\$89,561,272	None
Unclassified - 4.75%	714 Laundries, dry cleaners, etc.	\$1,278,034	\$26,836,828	None
Unclassified - 4.75%	715 Hospitals, physicians, veterinarians, etc.	\$6,696,472	\$140,687,830	None
Unclassified - 4.75%	716 Boat and marine supply dealers	\$1,260,930	\$26,240,107	None
Unclassified - 4.75%	717 Pet, hobby and craft shops	\$9,363,919	\$196,494,055	None
Unclassified - 4.75%	718 Chemical, janitorial supplies and paper products dealers	\$4,121,455	\$86,109,698	None
Unclassified - 4.75%	719 Machine shops; locksmiths, etc.	\$1,618,174	\$33,739,514	None

Table 4. Report Totals

Total Type	Major Business Group	Gross Collections [Notes 1,2]	Taxable Sales and Purchases [Notes 1,2]	Notes
Subtotal	Retail Group Totals	\$974,371,118	\$20,446,733,401	3
Subtotal	Combined General Rate - 7%	\$108,070,779	#N/A	7
Subtotal	Motor Vehicle Lease (Short-term) and Subscription - 8%/5%	\$6,843,878	#N/A	7
Grand Total	N/A	\$1,089,285,775	\$20,446,733,401	3

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