

# Monthly Report of State Sales and Use Tax Gross Collections and Taxable Sales for January 2026: 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
<b>3% and 4.75% Tax</b>	<b>Group Total</b>	<b>\$2,382,301</b>	<b>\$56,318,319</b>	<b>3</b>
3% and 4.75% Tax	001 Manufactured homes - 4.75%	\$1,611,238	\$33,920,809	None
3% and 4.75% Tax	002 Boats - 3%	\$501,976	\$16,732,547	None
3% and 4.75% Tax	004 Modular Homes - 4.75%	\$269,086	\$5,664,963	None
<b>Apparel - 4.75%</b>	<b>Group Total</b>	<b>\$57,461,930</b>	<b>\$1,208,258,130</b>	<b>3</b>
Apparel - 4.75%	101 Boot and shoe stores	\$8,411,909	\$176,993,290	None
Apparel - 4.75%	102 Clothing stores	\$47,155,311	\$991,475,150	None
Apparel - 4.75%	103 Furriers (suppressed)	#N/A	#N/A	5
Apparel - 4.75%	104 Men's clothing & accessory stores	\$172,302	\$3,627,402	None
Apparel - 4.75%	105 Women's clothing & accessory stores	\$31,842	\$663,946	None
Apparel - 4.75%	106 Shoe repair shops	\$501,574	\$10,557,219	None
Apparel - 4.75%	107 Others	\$1,188,992	\$24,941,123	None
<b>Automotive - 4.75%</b>	<b>Group Total</b>	<b>\$58,203,001</b>	<b>\$1,216,431,967</b>	<b>3</b>
Automotive - 4.75%	201 Motor vehicle dealers	\$13,239,059	\$277,657,320	None
Automotive - 4.75%	202 Service stations	\$5,345,959	\$111,809,860	None
Automotive - 4.75%	203 Garages	\$11,290,878	\$233,042,236	None
Automotive - 4.75%	204 Motorcycle and bicycle dealers	\$1,879,217	\$39,554,563	None
Automotive - 4.75%	205 Automotive supply stores	\$12,810,349	\$268,189,721	None
Automotive - 4.75%	206 Others	\$2,694,576	\$56,373,815	None
Automotive - 4.75%	207 Oil and petroleum products dealers	\$4,103,205	\$86,271,535	None
Automotive - 4.75%	208 Tire dealers, recappers and repairers	\$6,431,617	\$134,945,924	None
Automotive - 4.75%	209 Manufactured home (mobile home) dealers	\$408,141	\$8,586,992	None
<b>Food - 4.75%</b>	<b>Group Total</b>	<b>\$177,012,496</b>	<b>\$3,706,903,989</b>	<b>3</b>
Food - 4.75%	301 Bakeries	\$2,839,994	\$57,789,072	None
Food - 4.75%	302 Candy and confectionery stores	\$739,834	\$15,504,237	None
Food - 4.75%	303 Dairies and dairy bars	\$781,082	\$16,330,976	None
Food - 4.75%	304 Grocery stores, meat markets, etc.	\$52,463,272	\$1,102,238,200	None
Food - 4.75%	305 Vending machine operators; drink stands	\$2,737,854	\$57,504,365	None
Food - 4.75%	306 Restaurants, cafeterias, grills, snack bars, etc.	\$109,795,227	\$2,298,063,734	None
Food - 4.75%	307 Others	\$1,934,260	\$40,533,120	None
Food - 4.75%	308 Taverns, nightclubs, etc.	\$5,720,972	\$118,940,285	None

**Table 3. Business Report**

Major Business Group	Type of Business	Gross Collections [Notes 1,4]	Taxable Sales and Purchases [Notes 1,4]	Notes
<b>Furniture - 4.75%</b>	<b>Group Total</b>	<b>\$25,180,412</b>	<b>\$527,742,878</b>	<b>3</b>
Furniture - 4.75%	401 Furniture stores	\$10,163,773	\$213,284,105	None
Furniture - 4.75%	402 Household appliance dealers and repair services	\$4,259,406	\$89,482,471	None
Furniture - 4.75%	403 Musical merchandise dealers	\$418,447	\$8,798,863	None
Furniture - 4.75%	404 Industrial, office and store furniture and fixture dealers	\$1,946,753	\$40,930,662	None
Furniture - 4.75%	405 Others	\$1,741,311	\$36,565,605	None
Furniture - 4.75%	406 Awning and blinds dealers	\$309,381	\$6,486,657	None
Furniture - 4.75%	407 Antique dealers; interior decorators	\$3,009,561	\$63,011,259	None
Furniture - 4.75%	408 Upholstery shops; floor covering dealers	\$3,331,779	\$69,183,256	None
<b>General Merchandise - 4.75%</b>	<b>Group Total</b>	<b>\$386,731,017</b>	<b>\$8,132,361,696</b>	<b>3</b>
General Merchandise - 4.75%	501 Department stores	\$48,275,399	\$1,016,085,742	None
General Merchandise - 4.75%	502 Drugstores; drug and medical supply houses	\$14,708,142	\$309,038,238	None
General Merchandise - 4.75%	503 Dry goods stores; fabric and yarn shops	\$566,014	\$11,882,227	None
General Merchandise - 4.75%	504 Farm implement and supply stores	\$8,125,735	\$170,735,482	None
General Merchandise - 4.75%	505 Discount stores; general stores	\$57,282,075	\$1,205,497,128	None
General Merchandise - 4.75%	506 Hardware stores	\$6,046,611	\$127,144,139	None
General Merchandise - 4.75%	507 Jewelry stores; watch and clock repair shops	\$8,562,043	\$180,976,872	None
General Merchandise - 4.75%	508 Leather and leather goods stores	\$935,122	\$19,676,023	None
General Merchandise - 4.75%	509 Industrial machinery and supply dealers	\$12,971,710	\$272,573,278	None
General Merchandise - 4.75%	510 Secondhand goods stores; flea markets	\$3,011,058	\$62,914,812	None
General Merchandise - 4.75%	511 Sporting goods stores; toy shops	\$12,117,290	\$254,524,864	None
General Merchandise - 4.75%	512 Variety stores; 5 & 10 specialty stores	\$10,542,050	\$221,806,562	None
General Merchandise - 4.75%	513 Others	\$187,188,877	\$3,935,019,853	None
General Merchandise - 4.75%	514 Paint, wallpaper, and glass stores	\$2,709,057	\$56,913,169	None
General Merchandise - 4.75%	515 Pawn shops; army surplus stores, etc.	\$1,891,568	\$39,740,179	None
General Merchandise - 4.75%	516 Road building equipment and supply dealers	\$7,848,940	\$165,207,844	None
General Merchandise - 4.75%	517 Gift and novelty shops; coin dealers	\$3,949,327	\$82,625,283	None
<b>Lumber &amp; Building Material - 4.75%</b>	<b>Group Total</b>	<b>\$99,459,367</b>	<b>\$2,088,141,810</b>	<b>3</b>
Lumber & Building Material - 4.75%	601 Sheet metal shops; steel fabricators	\$4,133,350	\$86,461,736	None
Lumber & Building Material - 4.75%	602 Building hardware and machine stores	\$1,155,218	\$23,984,551	None
Lumber & Building Material - 4.75%	603 Building material dealers	\$67,013,072	\$1,409,309,400	None
Lumber & Building Material - 4.75%	604 Cabinet shops	\$1,744,065	\$36,416,543	None
Lumber & Building Material - 4.75%	605 Electrical, plumbing and heating supply dealers	\$19,044,994	\$398,697,189	None

**Table 3. Business Report**

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	\$85,071	\$1,700,275	None
Lumber & Building Material - 4.75%	607 Others	\$3,429,193	\$71,515,064	None
Lumber & Building Material - 4.75%	608 Storm window and door dealers	\$2,854,405	\$60,057,052	None
<b>Unclassified - 4.75%</b>	<b>Group Total</b>	<b>\$348,878,760</b>	<b>\$7,324,651,064</b>	<b>3</b>
Unclassified - 4.75%	701 Beauty and barber shops and supply dealers	\$3,594,630	\$75,389,829	None
Unclassified - 4.75%	702 Bookstores, school supply stores	\$3,864,655	\$80,996,014	None
Unclassified - 4.75%	703 Newsstands, smoke shops and cigar stores	\$2,923,658	\$60,676,671	None
Unclassified - 4.75%	704 Coal, wood, fuel oil, and bottled gas dealers	\$5,063,708	\$103,653,628	None
Unclassified - 4.75%	705 Feed stores, millers, hatcheries	\$503,421	\$10,588,255	None
Unclassified - 4.75%	706 Florists and nurseries	\$2,352,082	\$48,639,565	None
Unclassified - 4.75%	707 Airplane dealers and aviation services	\$350,748	\$7,377,680	None
Unclassified - 4.75%	708 Hotels, motels, cottage rentals, etc.	\$22,871,239	\$480,678,572	None
Unclassified - 4.75%	709 Office machine and supply dealers	\$17,932,254	\$377,214,762	None
Unclassified - 4.75%	710 Funeral homes	\$914,812	\$19,061,653	None
Unclassified - 4.75%	711 Others	\$244,964,884	\$5,147,387,433	6
Unclassified - 4.75%	712 Photographers, artists, photofinishers	\$10,326,116	\$216,756,729	None
Unclassified - 4.75%	713 Printers, publishers, blueprinters, engravers, etc.	\$4,642,882	\$97,380,846	None
Unclassified - 4.75%	714 Laundries, dry cleaners, etc.	\$1,535,203	\$32,212,568	None
Unclassified - 4.75%	715 Hospitals, physicians, veterinarians, etc.	\$8,085,699	\$169,444,787	None
Unclassified - 4.75%	716 Boat and marine supply dealers	\$1,522,605	\$31,798,468	None
Unclassified - 4.75%	717 Pet, hobby and craft shops	\$10,841,995	\$227,378,517	None
Unclassified - 4.75%	718 Chemical, janitorial supplies and paper products dealers	\$4,692,070	\$98,732,232	None
Unclassified - 4.75%	719 Machine shops; locksmiths, etc.	\$1,896,100	\$39,282,855	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	\$1,155,309,284	\$24,260,809,853	3
Subtotal	Combined General Rate - 7%	\$148,951,285	#N/A	7
Subtotal	Motor Vehicle Lease (Short-term) and Subscription - 8%/5%	\$9,782,647	#N/A	7
<b>Grand Total</b>	<b>N/A</b>	<b>\$1,314,043,216</b>	<b>\$24,260,809,853</b>	<b>3</b>

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