State of North Carolina June 30, 2025

TAXABLE SALES BY BUSINESS GROUP

For the Fiscal Years 2016-2025

General State Sales Tax Rate

(Dollars in Thousands)

2025 2024 2023 2022 2021 General merchandise 56,410,899 \$ 71,467,777 \$ 68,776,131 \$ 66,291,925 \$ 62,226,026 \$ 40,402,946 35,303,794 30,564,158 Food 41,266,446 38,416,024 Lumber & building material 27,594,530 28,525,081 28,736,679 26,325,703 22,441,929 Automotive 14,225,662 13,947,249 13,536,016 12,090,992 11,018,415

3% and 4.75% tax group (1) 882,732 930,364 972,905 910,727 839,260 Furniture 6,172,865 6,441,201 6,201,915 5,757,054 6,005,075 Apparel 8,563,608 8,409,690 8,448,251 8,216,790 7,025,959 Unclassified 72,166,388 59,892,202 50,815,780 69,070,692 65,990,901

4.75%

4.75%

4.75%

4.75%

4.75%

Source: North Carolina Department of Revenue

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Table 8

2020		2019		2018		2017		2016	
\$	45,601,205	\$	41,960,513	\$	38,965,273	\$	38,193,321	\$	35,258,344
	29,256,742		29,981,154		28,318,061		27,164,722		26,204,343
	19,048,555		18,383,205		16,500,032		15,426,794		13,635,227
	9,837,130		9,691,420		9,098,884		9,058,317		7,667,914
	705,394		647,756		588,128		541,143		479,938
	5,050,850		5,182,589		4,914,916		4,778,592		4,372,666
	5,620,937		6,018,989		5,700,497		5,648,766		5,414,102
	44,629,147		44,693,250		41,113,549		38,358,149		35,124,312
\$	159,749,960	\$	156,558,876	\$	145,199,340	\$	139,169,804	\$	128,156,846
	4.75%		4.75%		4.75%		4.75%		4.75%

(1) 3% and 4.75% tax group includes manufactured homes, airplanes, boats, and modular homes. In fiscal year 2016, airplanes sold or purchased at retail for use was subject to a 3% tax rate from July 1, 2015 to September 30, 2015 and a 4.75% tax rate beginning October 1, 2015. In the fiscal years prior to 2015, some manufactured homes were included in the 2% tax group and some modular homes were included in the 2.5% tax group.