

North Carolina Local Option Sales & Use Taxes

Table 1: Local Option Sales & Use Tax Articles in the North Carolina General Statutes, Chapter 105

Article	Rate	Levied By	Restrictions	Distribution	Adjustment Factor	Shared with Municipalities	Enacted
39	1¢	100 counties	None	Point of Destination	No	Yes	1969
40	½¢	100 counties	30% must be used for school capital needs	Per Capita	Yes	Yes	1983
42	½¢	100 counties	60% must be used for school capital needs	Point of Destination	Yes, food portion only	Yes	1986
43	¼¢	0 counties	Transit	Point of Destination	No	Only if the municipality operates a public transit system.	1997
	½¢	Durham, Mecklenburg, Orange, Wake					
46	¼ ¢	38 counties	None	Point of Destination	No	No	2007

Table 2: County Sales Tax Rates

County	Rate	Articles Levied
60 Counties Have a Total Sales & Use Tax Rate of 6.75%		
Alamance Alleghany Avery Beaufort Bertie Bladen Brunswick Burke Caldwell Camden	Carteret Caswell Chatham Chowan Cleveland Columbus Craven Currituck Dare Davie	Forsyth Franklin Gates Graham Granville Guilford Henderson Hoke Hyde Iredell
Johnston Lenoir Macon Madison McDowell Mitchell Moore Nash Northampton Pamlico	Pender Perquimans Person Polk Richmond Scotland Stanly Stokes Swain Transylvania	Tyrrell Union Vance Warren Washington Watauga Wayne Wilson Yadkin Yancey
		2.00% local + 4.75% State 6.75% Tax
- Articles 39, 40, & 42		
36 Counties Have a Total Sales & Use Tax Rate of 7.00%		
Alexander Anson Ashe Buncombe Cabarrus Catawba	Cherokee Clay* Cumberland Davidson Duplin Edgecombe	Gaston* Greene Halifax Harnett Haywood Hertford
Jackson Jones* Lee Lincoln* Martin Montgomery	New Hanover Onslow Pasquotank* Pitt Randolph Robeson	Rockingham* Rutherford* Rowan Sampson Surry Wilkes
		2.25% local + 4.75% State 7.00% Tax
- Articles 39, 40, & 42 - Article 46		
2 Counties Have a Total Sales & Use Tax Rate of 7.25%		
Mecklenburg Wake		
		2.50% local + 4.75 State 7.25% Tax
- Articles 39, 40, & 42 - Article 43 at ½¢		
2 Counties Have a Total Sales & Use Tax Rate of 7.50%		
Durham Orange		
		2.75% local + 4.75% State 7.50% Tax
- Articles 39, 40, & 42 - Article 43 at ½¢ - Article 46		

* Current rate is 6.75%; rate of 7.0% is effective October 1, 2018.