



Local Sales Tax – Summary

G.S. & Year	Amount	Referendum?	Allocation—Pt. Delivery or Per Capita?	Restricted Use?	Applies to Food?
Art. 39; 1971	1 penny	Optional	PD	No	Yes
Art. 40; 1983	½ penny	Optional	PC w/ adj. factor	30% for school capital	Yes
Art. 42; 1986	½ penny	Optional	PD (Originally PC)	60% for school capital	Yes; PC w/ adj. factor
Art. 44; 2001 <i>2007-ceded to state via Medicaid swap</i>	½ penny	Optional	½ PD; ½ PC	No, but replaced repealed reimbursements	No
Art. 43; 2007 for all counties	½ or ¼ penny	Required	PD	Yes—public transit only	No
Art. 46; 2007	¼ penny	Required	PD	No, & no city share	No

