

North Carolina Local Option Sales Taxes

Local Option Sales Tax Articles in N.C. General Statutes

Article	Rate	Purpose	Allocation	Adjustment	Levied by	Shared with Municipals
39	1¢	General	Point of Destination	No	100 Counties	Yes
40	1/2¢	70% General; 30% School Capital	Per Capita	Yes	100 Counties	Yes
42	1/2¢	40% General; 60% School Capital	Point of Destination	Yes	100 Counties	Yes
43	¼¢ or ½¢	Public Transit	Point of Destination	No	Durham, Mecklenburg, Orange, Wake	Yes
46	1/4¢	General	Point of Destination	No	38 counties	No

County Sales Tax Rates

County	Sales Tax Rate	Articles Levied
60 Counties Alamance Chatham Gates Lenoir Perquimans Union Alleghany Chowan Graham Macon Person Vance Avery Cleveland Granville Madison Polk Warren Beaufort Columbus Guilford McDowell Richmond Washington Bertie Craven Henderson Mitchell Scotland Watauga Bladen Currituck Hoke Moore Stanly Wayne Brunswick Dare Hyde Nash Stokes Wilson Burke Davie Iredell Northampton Swain Yadkin Caldwell Forsyth Johnston Pamlico Transylvania Yancey Camden Franklin Pender Tyrrell Carteret Caswell	6.75% 2% local + 4.75% State	Article 39 Article 40 Article 42
36 Counties Alexander Cherokee Gaston Jackson New Hanover Rockingham Anson Clay Greene Jones Onslow Rowan Ashe Cumberland Halifax Lee Pasquotank Rutherford Buncombe Davidson Harnett Lincoln Pitt Sampson Cabarrus Duplin Haywood Martin Randolph Surry Catawba Edgecombe Hertford Montgomery Robeson Wilkes	7% 2.25% local + 4.75% State	Article 39 Article 40 Article 42 Article 46
Mecklenburg Wake	7.25% 2.5% local + 4.75% State	Article 39 Article 40 Article 42 Article 43 (½¢)
Durham Orange	7.5% 2.75% local + 4.75% State	Article 39 Article 40 Article 42 Article 43 (½¢) Article 46

