North Carolina Local Option Sales Taxes

**Local Option Sales & Use Tax Articles in N.C. General Statutes**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Article** | **Rate** | **Purpose** | **Allocation** | **Adjustment under GS 105-486** | **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 (food portion only) | 100 Counties | Yes |
| 43 | ¼¢ or ½¢ | Public Transit | Point of Destination | No | Durham, Mecklenburg, Orange, Wake | Yes, if city operates transit |
| 46 | 1/4¢ | General | Point of Destination | No | 46 counties | No |

**County Sales Tax Rates**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **County** |  |  |  |  |  | **Sales Tax Rate** | **Articles Levied** |
| **52 Counties** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Alamance  Alleghany  Avery  Beaufort  Bladen  Brunswick  Burke  Caldwell | Camden  Carteret  Caswell  Chowan  Cleveland  Columbus  Craven  Currituck | Dare  Davie  Franklin  Gates  Granville  Guilford  Henderson  Hoke  Hyde | Iredell  Johnston  Lenoir  Macon  McDowell  Mitchell  Nash  Northampton  Pamlico | Pender  Perquimans  Person  Polk  Richmond  Scotland  Stokes  Transylvania  Tyrrell | Union  Vance  Warren  Washington  Watauga  Wayne  Wilson  Yadkin  Yancey | **6.75%**  2% local + 4.75% State | Article 39  Article 40  Article 42 |
|  |  |  |  |  |  |  |  |
| **44 Counties** |  |  |  |  |  |  |  |
| Alexander  Anson  Ashe  Bertie  Buncombe  Cabarrus  Catawba | Chatham  Cherokee  Clay  Cumberland  Davidson  Duplin  Edgecombe | Forsyth  Gaston  Graham  Greene  Halifax  Harnett  Haywood  Hertford | Jackson  Jones  Lee  Lincoln  Madison  Martin  Montgomery  Moore | New Hanover  Onslow  Pasquotank  Pitt  Randolph  Robeson  Rockingham | Rowan  Rutherford  Sampson  Stanly  Surry  Swain  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 |
|  |  |  |  |  |  |  |  |



Rates as of Oct. 1, 2020