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** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| AlamanceAlleghanyAveryBeaufortBladenBrunswickBurkeCaldwell | CamdenCarteretCaswellChowanClevelandColumbusCravenCurrituck | DareDavieFranklinGatesGranvilleGuilfordHendersonHokeHyde | IredellJohnstonLenoirMaconMcDowellMitchellNashNorthamptonPamlico | PenderPerquimansPersonPolkRichmondScotlandStokesTransylvaniaTyrrell | UnionVanceWarrenWashingtonWataugaWayneWilsonYadkinYancey | **6.75%**2% local + 4.75% State | Article 39Article 40Article 42 |
|  |  |  |  |  |  |  |  |
| **44 Counties** |  |  |  |  |  |  |  |
| AlexanderAnsonAsheBertieBuncombeCabarrusCatawba | ChathamCherokeeClayCumberlandDavidsonDuplinEdgecombe | ForsythGastonGrahamGreeneHalifaxHarnettHaywoodHertford | JacksonJonesLeeLincolnMadisonMartinMontgomeryMoore | New HanoverOnslowPasquotankPittRandolphRobesonRockingham | RowanRutherfordSampsonStanlySurrySwainWilkes | **7%**2.25% local +4.75% State | Article 39Article 40Article 42Article 46 |
|  |  |  |  |  |  |  |  |
| MecklenburgWake |  |  |  |  |  | **7.25%**2.5% local +4.75% State | Article 39Article 40Article 42Article 43 (½¢) |
|  |  |  |  |  |  |  |  |
| DurhamOrange |  |  |  |  |  | **7.5%**2.75% local+4.75% State | Article 39Article 40Article 42Article 43 (½¢)Article 46 |
|  |  |  |  |  |  |  |  |



 Rates as of Oct. 1, 2020