



North Carolina Counties: Occupancy Taxes

\$325.9 million was generated by the 82 county occupancy taxes in FY 2021-22. The proceeds were divided among counties, tourism development authorities, chambers of commerce, a few municipalities, and other entities.

The General Assembly must authorize each occupancy tax. It also sets the tax rate and specifies how collections must be distributed.

In 2023, the General Assembly granted new taxing authority to the following counties: Avery, Davidson, and Iredell (up to 6%, unincorporated areas); Bertie (up to 6%); Stokes and Warren (up to 5%); Union (up to 1%); and Wilkes (up to 6%, excluding one town). For more information on these new taxes and other occupancy tax changes, see [Session Law 2023-144](#).

FY 2021-22 County Occupancy Tax Rates and Net Collections (\$ in \$1,000)

County	Rate	Collections	County	Rate	Collections	County	Rate	Collections
Alamance	3%	\$ 1,305.1	Franklin	6%	\$ 83.9	Pamlico	-	\$ -
Alexander	6%	67.9	Gaston	3%	1,782.9	Pasquotank	6%	893.4
Alleghany	-	-	Gates	-	-	Pender	3%	46.4
Anson	6%	48.8	Graham	3%	459.7	Perquimans	6%	38.6
Ashe	3%	599.3	Granville	6%	288.4	Person	6%	408.7
Avery	-	-	Greene	-	-	Pitt	6%	2,590.1
Beaufort	-	-	Guilford	3%	6,471.5	Polk	3%	464.0
Bertie	-	-	Halifax	5%	1,187.2	Randolph	5%	1,325.9
Bladen	-	-	Harnett	3%	765.9	Richmond	3%	519.7
Brunswick	3%	2,795.9	Haywood	4%	2,928.1	Robeson	-	-
Buncombe	6%	37,537.3	Henderson	5%	3,703.8	Rockingham	3%	495.9
Burke	6%	881.6	Hertford	3%	57.0	Rowan	6%	1,287.1
Cabarrus	6%	6,128.1	Hoke	-	-	Rutherford	6%	2,889.0
Caldwell	3%	258.6	Hyde	5%	1,188.0	Sampson	6%	202.1
Camden	6%	24.5	Iredell	-	-	Scotland	6%	557.9
Carteret	6%	13,286.1	Jackson	4%	2,633.0	Stanly	6%	456.9
Caswell	3%	23.2	Johnston	3%	1,157.5	Stokes	-	-
Catawba	-	-	Jones	-	-	Surry	6%	189.3
Chatham	3%	185.6	Lee	3%	334.6	Swain	4%	2,006.7
Cherokee	4%	810.7	Lenoir	3%	319.9	Transylvania	5%	2,077.1
Chowan	5%	258.9	Lincoln	3%	282.8	Tyrrell	6%	16.9
Clay	3%	131.1	Macon	3%	2,367.7	Union	-	-
Cleveland	3%	976.1	Madison	5%	939.7	Vance	6%	479.1
Columbus	3%	192.3	Martin	6%	329.8	Wake	6%	29,101.5
Craven	6%	2,358.9	McDowell	5%	1,134.7	Warren	-	-
Cumberland	6%	8,152.8	Mecklenburg	8%	62,916.7	Washington	6%	162.7
Currituck	6%	17,936.3	Mitchell	3%	145.9	Watauga	6%	4,302.8
Dare	6%	47,115.9	Montgomery	6%	181.0	Wayne	1%	215.4
Davidson	-	-	Moore	3%	3,052.6	Wilkes	-	-
Davie	3%	160.0	Nash	5%	2,125.9	Wilson	6%	1,356.9
Duplin	6%	260.3	New Hanover	3%	10,943.5	Yadkin	6%	40.2
Durham	6%	11,171.0	Northampton	6%	156.5	Yancey	3%	316.7
Edgecombe	6%	114.6	Onslow	3%	3,841.0			
Forsyth	6%	7,162.4	Orange	3%	1,661.8			
						Statewide	\$325,825.8	