

# Local Option Sales Taxes

This table summarizes the local sales taxes available to counties under G.S. 105, Articles 39 through 46.

Article	Rate	Distribution	Restrictions	Shared with Towns	Counties Levying	Notes
Article 39	1% (1¢)	Point of Sale	None.	Yes	100 counties	Jointly, these 3 articles are usually called "the First 2¢."
Article 40	0.5% (1/2 ¢)	Per Capita	Counties must use 30% on school capital.	Yes	100 counties	
Article 42	0.5% (1/2 ¢)	Point of Sale	Counties must use 60% on school capital.	Yes	100 counties	
Article 43	0.25% (1/4 ¢) or 0.5% (1/2¢)	Point of Sale	100% to Transit.	Yes, if a city runs a transit system.	4 counties	Rate is 0.5% for Durham, Forsyth, Guilford, Mecklenburg, Orange & Wake; 0.25% in all other counties.
Article 46	0.25% (1/4 ¢)	Point of Sale	None.	No	47 counties	

This table summarizes the sales tax rate in each North Carolina county and shows which Articles of sales tax each county levies. When local taxes are added to the State sales tax rate of 4.75%, total sales taxes range from 6.75% to 7.50%.

Tax Rate	Counties (as of January 1, 2023)
<b><u>6.75%</u></b> 4.75% State; 2.00% First 2¢	Alamance, 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
<b><u>7.00%</u></b> 4.75% State; 2.00% First 2¢; 0.25% Art. 46	Alexander, Alleghany, 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
<b><u>7.25%</u></b> 4.75% State; 2.00% First 2¢; 0.50% Art. 43	Mecklenburg and Wake
<b><u>7.50%</u></b> 4.75% State; 2.00% First 2¢; 0.50% Art. 43; 0.25% Art. 46	Durham and Orange



**North Carolina Association  
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