

Article 46 Sales Tax Referenda History

A North Carolina county may levy an optional quarter-cent sales tax under G.S. 105, Article 46, if approved by the county's voters in a referendum. As of January 1, 2025, 48 counties levy the tax; an additional 34 counties have held a combined 84 unsuccessful referenda.

County	All Results	Most Recent Referendum	County	All Results	Most Recent Referendum	County	All Results	Most Recent Referendum
Alamance	x x x x	3/2020	Franklin	None	-	Pamlico	x	11/2024
Alexander	✓	1/2008	Gaston	x ✓	5/2018	Pasquotank	x x ✓	5/2018
Alleghany	x x x x ✓	5/2022	Gates	None	-	Pender	None	-
Anson	x ✓	11/2014	Graham	x x ✓	11/2018	Perquimans	None	-
Ashe	✓	11/2014	Granville	None	-	Person	x x x	5/2018
Avery	x	11/2018	Greene	x x ✓	11/2012	Pitt	✓	11/2007
Beaufort	None	-	Guilford	x x x x x x x (€)	11/2024	Polk	None	-
Bertie	x x x x ✓	3/2020	Halifax	✓	2/2011	Randolph	x ✓	3/2010
Bladen	x x x x x x x	11/2022	Harnett	x x x x ✓	11/2013	Richmond	x	11/2014
Brunswick	x	5/2014	Haywood	✓	5/2008	Robeson	x ✓	8/2010
Buncombe	✓	11/2011	Henderson	x x x	11/2016	Rockingham	x x x ✓	5/2018
Burke	x x	11/2024	Hertford	x x x ✓	3/2010	Rowan	✓	11/2009
Cabarrus	✓	5/2011	Hoke	None	-	Rutherford	x x ✓	5/2018
Caldwell	x	11/2018	Hyde	x	11/2024	Sampson	✓	11/2007
Camden	None	-	Iredell	x	11/2018	Scotland	x x x	11/2024
Carteret	x x x	11/2020	Jackson	✓	6/2016	Stanly	x x x x ✓	11/2018
Caswell	x x x	11/2018	Johnston	x	11/2007	Stokes	x x x	11/2024
Catawba	✓	11/2007	Jones	x x ✓	5/2018	Surry	✓	11/2007
Chatham	✓	3/2020	Lee	x ✓	11/2009	Swain	x x ✓	11/2018
Cherokee	x x ✓	6/2016	Lenoir	x x x x	11/2018	Transylvania	x	11/2024
Chowan	x x x	11/2020	Lincoln	x ✓	5/2018	Tyrrell	None	-
Clay	x x ✓	5/2018	Macon	x x	11/2024	Union	None	-
Cleveland	x x x	11/2022	Madison	x ✓	3/2020	Vance	None	-
Columbus	x x x x	11/2018	Martin	✓	11/2007	Wake	None	-
Craven	None	-	McDowell	x	11/2018	Warren	None	-
Cumberland	x ✓	5/2008	Mecklenburg	x x	11/2019	Washington	x x x ✓	3/2024
Currituck	x	11/2024	Mitchell	x x	11/2016	Watauga	x x	5/2018
Dare	None	-	Montgomery	x ✓	11/2011	Wayne	x x x x	11/2022
Davidson	✓	5/2014	Moore	x x ✓	11/2018	Wilkes	x ✓	6/2010
Davie	x x x	11/2018	Nash	x	5/2008	Wilson	x	5/2008
Duplin	x ✓	5/2010	New Hanover	✓	5/2010	Yadkin	x x x x	11/2024
Durham	✓	11/2011	Northampton	None	-	Yancey	None	-
Edgecombe	x ✓	11/2012	Onslow	x x ✓	5/2010			
Forsyth	x ✓	3/2020	Orange	x ✓	11/2011			

x = unsuccessful referendum; ✓ = successful referendum