



North Carolina Counties: Article 39 Sales Tax Receipts

North Carolina counties are authorized to levy multiple local sales taxes if approved by their voters. Among these, the Article 39 1% sales tax is distributed on a point-of-sale basis, meaning the revenue generated from a transaction is returned to the county where the sale occurs or where the item is delivered. As a result, this tax provides a direct indication of economic activity within each county.

The table below shows Article 39 sales tax distribution – both in total and per capita – for March 2025 sales.

County	Sales Tax Receipts March 2025	\$ Per Capita	County	Sales Tax Receipts March 2025	\$ Per Capita	County	Sales Tax Receipts March 2025	\$ Per Capita
Alamance	\$ 2,914,427	\$ 15.83	Franklin	\$ 726,665	\$ 9.06	Pamlico	\$ 118,641	\$ 9.77
Alexander	279,243	7.66	Gaston	3,190,700	13.12	Pasquotank	657,835	16.07
Alleghany	114,740	10.01	Gates	51,682	4.91	Pender	822,979	11.84
Anson	185,683	8.42	Graham	78,759	10.20	Perquimans	142,604	10.80
Ashe	329,115	12.10	Granville	487,018	7.75	Person	453,079	11.54
Avery	452,668	26.02	Greene	111,191	5.58	Pitt	1,312,659	7.40
Beaufort	567,408	13.02	Guilford	8,929,390	16.15	Polk	219,303	11.15
Bertie	95,365	5.70	Halifax	445,106	9.60	Randolph	1,774,247	12.12
Bladen	297,891	10.33	Harnett	1,272,553	8.75	Richmond	437,968	10.35
Brunswick	2,706,030	16.21	Haywood	970,159	15.13	Robeson	1,122,388	9.45
Buncombe	5,733,903	20.53	Henderson	1,880,368	15.47	Rockingham	957,936	10.46
Burke	1,032,757	11.53	Hertford	132,976	6.80	Rowan	1,821,885	11.90
Cabarrus	4,127,871	16.59	Hoke	360,937	6.41	Rutherford	790,246	12.15
Caldwell	878,262	10.73	Hyde	46,601	10.38	Sampson	616,784	10.32
Camden	95,021	8.42	Iredell	3,484,708	16.78	Scotland	154,787	4.67
Carteret	1,066,631	15.06	Jackson	657,561	15.18	Stanly	897,523	13.96
Caswell	111,531	5.08	Johnston	2,834,506	11.35	Stokes	389,106	8.45
Catawba	2,898,566	17.23	Jones	58,835	6.47	Surry	1,112,347	15.61
Chatham	1,030,425	12.49	Lee	993,218	14.69	Swain	99,649	7.19
Cherokee	447,233	15.23	Lenoir	659,924	12.33	Transylvania	473,902	14.26
Chowan	136,516	9.82	Lincoln	1,341,082	13.64	Tyrrell	56,882	17.11
Clay	116,091	9.74	Macon	678,377	17.60	Union	3,144,596	11.94
Cleveland	1,540,116	15.22	Madison	186,874	8.71	Vance	522,271	12.83
Columbus	532,090	10.66	Martin	196,400	9.37	Wake	20,240,438	16.68
Craven	1,439,224	13.68	McDowell	544,262	12.20	Warren	108,875	5.79
Cumberland	4,829,375	14.05	Mecklenburg	25,043,041	21.03	Washington	105,193	10.21
Currituck	392,980	11.67	Mitchell	197,046	13.36	Watauga	1,007,465	17.44
Dare	984,098	26.04	Montgomery	228,000	8.94	Wayne	1,533,079	13.09
Davidson	1,734,964	9.74	Moore	1,360,219	12.25	Wilkes	748,812	11.29
Davie	552,945	12.34	Nash	1,393,296	14.25	Wilson	1,080,739	13.79
Duplin	484,808	9.76	New Hanover	5,654,739	23.30	Yadkin	352,065	9.39
Durham	7,675,828	22.53	Northampton	118,008	7.44	Yancey	222,548	11.96
Edgecombe	360,596	7.57	Onslow	2,619,130	12.19			
Forsyth	6,550,447	16.53	Orange	2,156,468	14.22			
						Statewide	\$165.3 million	