

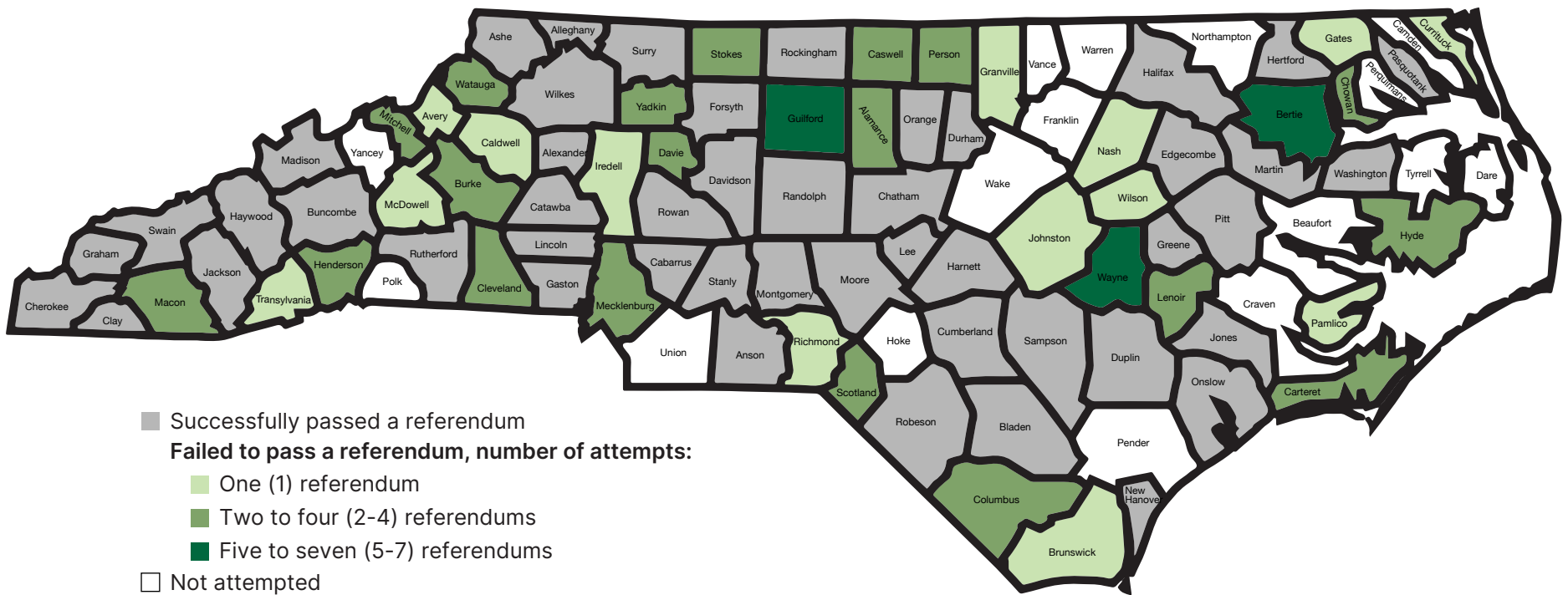


# REFERENDUMS HELD ON ARTICLE 46 SALES TAX

Created by the NCACC Advocacy and Policy Team — April 2026

This map displays the number of referendums held on Article 46 sales tax and their respective success. Under G.S. 105, Article 46, a North Carolina county may levy an optional quarter-cent sales tax if approved by county voters in a referendum.

As of April 1, 2026, there have been 195 referendums across the state. Forty-eight (48) counties held 107 referendums to gain approval; 36 counties have not passed the sales tax and held 88 unsuccessful referendums; and 16 counties have not held a referendum.



**Number of referendums by county**

Alamance (4)	Buncombe (1)	Chowan (3)	Duplin (2)	Guilford (7)	Johnston (1)	Mitchell (2)	Pender (0)	Rutherford (3)	Vance (0)
Alexander (1)	Burke (2)	Clay (3)	Durham (1)	Halifax (1)	Jones (3)	Montgomery (2)	Perquimans (0)	Sampson (1)	Wake (0)
Alleghany (5)	Cabarrus (1)	Cleveland (3)	Edgecombe (2)	Harnett (5)	Lee (2)	Moore (3)	Person (3)	Scotland (3)	Warren (0)
Anson (2)	Caldwell (1)	Columbus (4)	Forsyth (2)	Haywood (1)	Lenoir (4)	Nash (1)	Pitt (1)	Stanly (5)	Washington (4)
Ashe (1)	Camden (0)	Craven (0)	Franklin (0)	Henderson (3)	Lincoln (2)	New Hanover (1)	Polk (0)	Stokes (3)	Watauga (2)
Avery (1)	Carteret (3)	Cumberland (2)	Gaston (2)	Hertford (4)	Macon (2)	Northampton (0)	Randolph (2)	Surry (1)	Wayne (5)
Beaufort (0)	Caswell (3)	Dare (0)	Gates (1)	Hoke (0)	Madison (2)	Onslow (3)	Richmond (1)	Swain (3)	Wilkes (2)
Bertie (5)	Catawba (1)	Davidson (1)	Graham (3)	Hyde (2)	Martin (1)	Orange (2)	Robeson (2)	Transylvania (1)	Wilson (1)
Bladen (7)	Chatham (1)	Davie (3)	Granville (1)	Iredell (1)	McDowell (1)	Pamlico (1)	Rockingham (4)	Tyrrell (0)	Yadkin (4)
Brunswick (1)	Cherokee (3)		Greene (3)	Jackson (1)	Mecklenburg (2)	Pasquotank (3)	Rowan (1)	Union (0)	Yancey (0)



## REFERENDUMS HELD ON ARTICLE 46 SALES TAX

Created by the NCACC Advocacy and Policy Team — April 2026

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 April 1, 2026, 48 counties levy the tax; an additional 36 counties have held a combined 88 unsuccessful referendums.

County	All Results	Most Recent Referendum	County	All Results	Most Recent Referendum	County	All Results	Most Recent Referendum
Alamance	XXXX	3/2020	Franklin			Pamlico	X	11/2024
Alexander	✓	1/2008	Gaston	X✓	5/2018	Pasquotank	XX✓	5/2018
Alleghany	XXXX✓	5/2022	Gates	X	3/2026	Pender		
Anson	X✓	11/2014	Graham	XX✓	11/2018	Perquimans		
Ashe	✓	11/2014	Granville	X	3/2026	Person	XXX	5/2018
Avery	X	11/2018	Greene	XX✓	11/2012	Pitt	✓	11/2007
Beaufort			Guilford	XXXXXXXX	11/2024	Polk		
Bertie	XXXX✓	3/2020	Halifax	✓	2/2011	Randolph	X✓	3/2010
Bladen	XXXXXXXX	11/2022	Harnett	XXXX✓	11/2013	Richmond	X	11/2014
Brunswick	X	5/2014	Haywood	✓	5/2008	Robeson	X✓	8/2010
Buncombe	✓	11/2011	Henderson	XXX	11/2016	Rockingham	XXX✓	5/2018
Burke	XX	11/2024	Hertford	XXX✓	3/2010	Rowan	✓	11/2009
Cabarrus	✓	5/2011	Hoke			Rutherford	XX✓	5/2018
Caldwell	X	11/2018	Hyde	XX	3/2026	Sampson	✓	11/2007
Camden			Iredell	X	11/2018	Scotland	XXX	11/2024
Carteret	XXX	11/2020	Jackson	✓	6/2016	Stanly	XXXX✓	11/2018
Caswell	XXX	11/2018	Johnston	X	11/2007	Stokes	XXX	11/2024
Catawba	✓	11/2007	Jones	XX✓	5/2028	Surry	✓	11/2007
Chatham	✓	3/2020	Lee	X✓	11/2009	Swain	XX✓	11/2018
Cherokee	XX✓	6/2016	Lenoir	XXXX	11/2018	Transylvania	X	11/2024
Chowan	XXX	11/2020	Lincoln	X✓	5/2018	Tyrrell		
Clay	XX✓	5/2018	Macon	XX	11/2024	Union		
Cleveland	XXX	11/2022	Madison	X✓	3/2020	Vance		
Columbus	XXXX	11/2018	Martin	✓	11/2007	Wake		
Craven			McDowell	X	11/2018	Warren		
Cumberland	X✓	5/2008	Mecklenburg	XX	11/2019	Washington	XXX✓	3/2024
Currituck	X	11/2024	Mitchell	XX	11/2016	Watauga	XX	5/2018
Dare			Montgomery	X✓	11/2011	Wayne	XXXXX	3/2026
Davidson	✓	5/2014	Moore	XX✓	11/2018	Wilkes	X✓	6/2010
Davie	XXX	11/2018	Nash	X	5/2008	Wilson	X	5/2008
Duplin	X✓	5/2010	New Hanover	✓	5/2010	Yadkin	XXXX	11/2024
Durham	✓	11/2011	Northampton			Yancey		
Edgecombe	X✓	11/2012	Onslow	XX✓	5/2010			
Forsyth	X✓	3/2020	Orange	X✓	11/2011			

X = unsuccessful referendum; ✓ = successful referendum