These tables were created by the Fiscal Research Division, a nonpartisan central staff division serving all members of the North Carolina House of Representatives and State Senate.

If approved by local voters, a county may levy an optional quarter-cent sales tax under G.S. 105, Article 46, enacted in 2007. To date, 46 counties have approved the tax; an additional 32 counties have held unsuccessful referenda.

Sales Tax Referenda History for Quarter-Cent Local Option Sales Taxes

Outcome	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
✗ Failed	11	31	1	16	0	6	1	11	0	19	0	21	2	9
✓ Passed	5	3	2	7	6	2	1	3	-	2	-	11	0	4
✓ Cumulative Passed	5	8	10	17	23	25	26	29	29	31	31	42	42	46

County-Level History of Quarter-Cent Local Option Sales Tax Referenda

County	Referenda	County	Referenda	County	Referenda
Alamance	✗✗✗✗	Franklin	None	Pamlico	None
Alexander	✓	Gaston	✗✓	Pasquotank	✗✗✓
Alleghany	✗✗✗✗	Gates	None	Pender	None
Anson	✗✓	Graham	✗✗✓	Perquimans	None
Ashe	✓	Granville	None	Person	✗✗✗
Avery	✗	Greene	✗✗✓	Pitt	✓
Beaufort	None	Guilford	✗✗✗✗✗	Polk	None
Bertie	✗✗✗✗✓	Halifax	✓	Randolph	✗✓
Bladen	✗✗✗✗✗✗	Harnett	✗✗✗✗✓	Richmond	✗
Brunswick	✗	Haywood	✓	Robeson	✗✓
Buncombe	✓	Henderson	✗✗✗	Rockingham	✗✗✗✓
Burke	✗	Hertford	✗✗✗✓	Rowan	✓
Cabarrus	✓	Hoke	None	Rutherford	✗✗✓
Caldwell	✗	Hyde	None	Sampson	✓
Camden	None	Iredell	✗	Scotland	✗✗
Carteret	✗✗✗	Jackson	✓	Stanly	✗✗✗✗✓
Caswell	✗✗✗	Johnston	✗	Stokes	✗✗
Catawba	✓	Jones	✗✗✓	Surry	✓
Chatham	✓	Lee	✗✓	Swain	✗✗✓
Cherokee	✗✗✓	Lenoir	✗✗✗✗	Transylvania	None
Chowan	✗✗✗	Lincoln	✗✓	Tyrrell	None
Clay	✗✗✓	Macon	None	Union	None
Cleveland	✗✗	Madison	✗✓	Vance	None
Columbus	✗✗✗✗	Martin	✓	Wake	None
Craven	None	McDowell	✗	Warren	None
Cumberland	✗✓	Mecklenburg	✗✗	Washington	✗✗✗
Currituck	None	Mitchell	✗✗	Watauga	✗✗
Dare	None	Montgomery	✗✓	Wayne	✗✗✗
Davidson	✓	Moore	✗✗✓	Wilkes	✗✓
Davie	✗✗✗	Nash	✗	Wilson	✗
Duplin	✗✓	New Hanover	✓	Yadkin	✗✗✗
Durham	✓	Northampton	None	Yancey	None
Edgecombe	✗✓	Onslow	✗✗✓		
Forsyth	✗✓	Orange	✗✓		

✗ = unsuccessful referendum; ✓ = successful referendum.

Source: North Carolina State Board of Elections

Updated: January 2021