

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.

North Carolina Local Sales Tax Articles As Authorized in G.S. Chapter 105

Feature	Article 39	Article 40	Article 42	Article 43	Article 46
Year Enacted	1969	1983	1986	1997	2007
Tax Basics	1¢ distributed point of sale	½¢ distributed per capita.	½¢ distributed point of sale.	¼¢ or ½¢ * dist. point of sale	¼¢ distributed point of sale.
Restrictions on Use of Proceeds	No	Counties must put 30% to school capital.	Counties must put 60% to school capital.	100% to Transit	No
Proceeds Shared With Cities	Yes	Yes	Yes	If a city runs a transit system.	No
Affected by G.S. 105-486 Adjustment Factors, Enacted 1987	No	Yes	Only for grocery sales.	No	No
Affected by G.S. 105-524 Redistribution, Enacted 2015	Yes	Yes	Yes	No	No
Counties Levying	100 counties	100 counties	100 counties	4 counties	48 counties

* Articles 39-46 of NCGS 105 allow North Carolina counties to levy local sales and use taxes of up to 2.75%, in addition to the State's 4.75% sales and use taxes. Under the Article 43 Transit Tax, 94 counties are authorized to levy ¼ ¢; Durham, Forsyth, Guilford, Mecklenburg, Orange, & Wake are authorized to levy ½ ¢.

Sales and Use Tax Rates Across North Carolina Counties

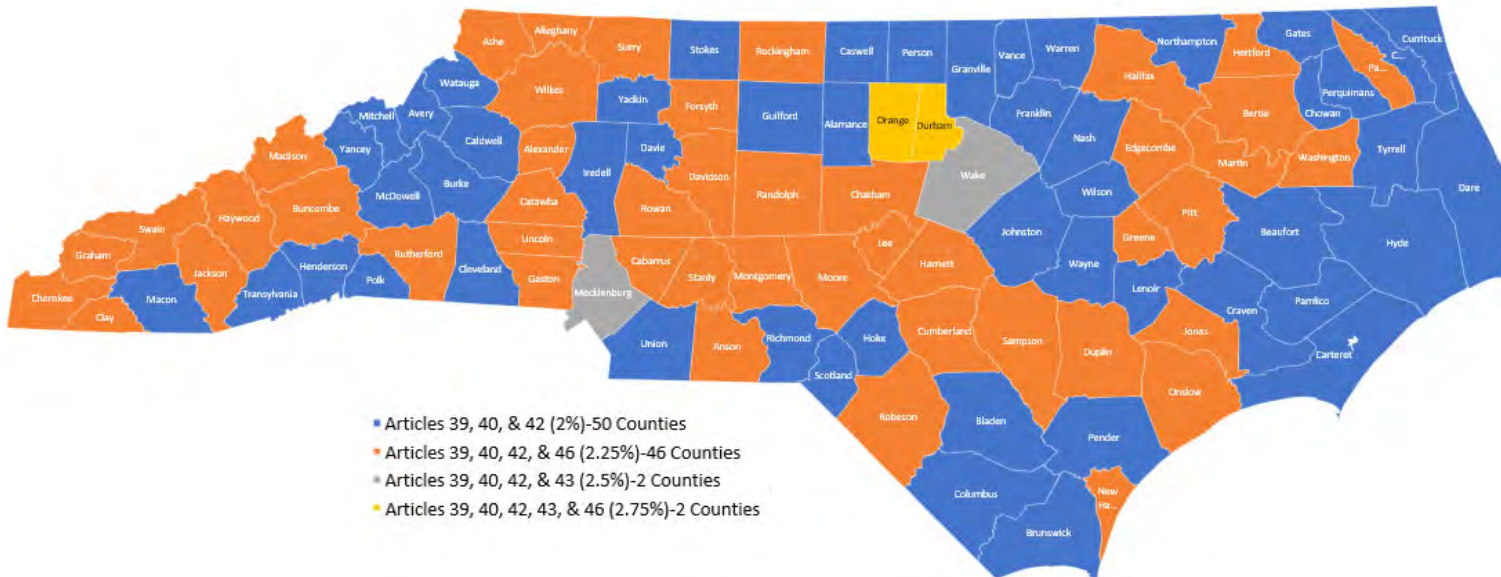
Tax Rate	County						
6.75% Total:	Alamance	Carteret	Davie	Iredell	Pamlico	Transylvania	Yadkin
4.75% State	Avery	Caswell	Franklin	Johnston	Pender	Tyrrell	Yancey
1.00% Art. 39	Beaufort	Chowan	Gates	Lenoir	Perquimans	Union	
0.50% Art. 40	Bladen	Cleveland	Granville	Macon	Person	Vance	
0.50% Art. 42	Brunswick	Columbus	Guilford	McDowell	Polk	Warren	
	Burke	Craven	Henderson	Mitchell	Richmond	Watauga	
	Caldwell	Currituck	Hoke	Nash	Scotland	Wayne	
	Camden	Dare	Hyde	Northampton	Stokes	Wilson	
7.00% Total:	Alexander	Catawba	Edgecombe	Haywood	Martin	Randolph	Surry
4.75% State	Alleghany	Chatham	Forsyth	Hertford	Montgomery	Robeson	Swain
1.00% Art. 39	Anson	Cherokee	Gaston	Jackson	Moore	Rockingham	Washington
0.50% Art. 40	Ashe	Clay	Graham	Jones	New Hanover	Rowan	Wilkes
0.50% Art. 42	Bertie	Cumberland	Greene	Lee	Onslow	Rutherford	
0.25% Art. 46	Buncombe	Davidson	Halifax	Lincoln	Pasquotank	Sampson	
	Cabarrus	Duplin	Harnett	Madison	Pitt	Stanly	
7.25% Total:	Mecklenburg Wake						
4.75% State							
2.50% ----->	1% Art. 39 + 0.5% Art. 40 + 0.5% Art. 42 + 0.5% Art. 43						
7.50% Total:	Durham Orange						
4.75% State							
2.75% ----->	1% Art. 39 + 0.5% Art. 40 + 0.5% Art. 42 + 0.5% Art. 43 + 0.25% Art. 46						

Source: North Carolina Department of Revenue

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Articles of Sales Tax Levied by County



This chart reflects the local option sales tax rates counties levy.