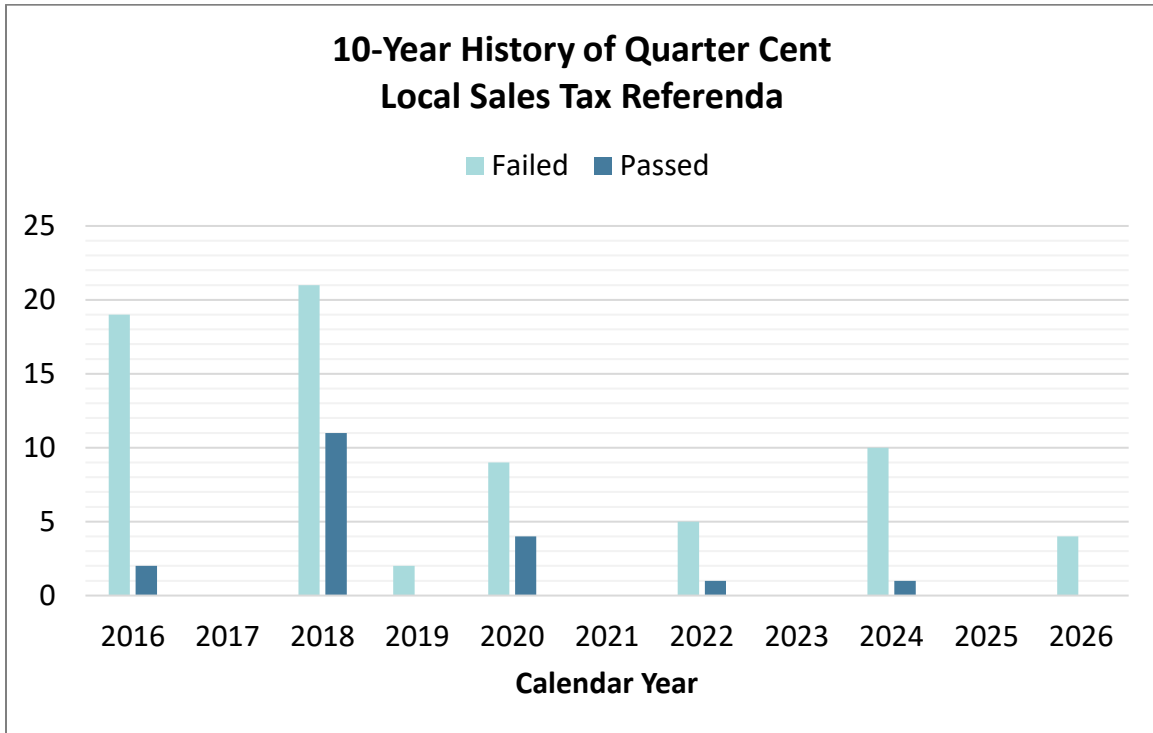




FISCAL RESEARCH DIVISION

A Staff Agency of the North Carolina General Assembly

The Fiscal Research Division is a non-partisan, central staff agency serving all 170 members of the NCGA.



The graph above reflects the number of local sales tax referenda counties held and their associated outcomes over the past ten years. This form of referenda would allow for an optional 1/4¢ sales tax (Article 46), the proceeds of which counties may spend on any public purpose and are not required to share with cities. Since 2016, a total of 19 local sales tax referenda regarding Article 46 have passed and 70 of these referenda have failed.