

# Local Option Sales Taxes

This table summarizes the local sales and use taxes available to counties under G.S. 105 Articles 39 through 46.

Article	Rate	Distribution	Restrictions	Shared with Towns	Notes
Article 39	1% (1¢)	Point of Sale	None.	Yes	} Jointly called "the first 2¢," these 3 taxes are levied by all 100 counties.
Article 40	0.5% (1/2¢)	Per Capita	Counties must use 30% on school capital.	Yes	
Article 42	0.5% (1/2¢)	Point of Sale	Counties must use 60% on school capital.	Yes	
Article 43	0.25% (1/4¢) or 0.5% (1/2¢)	Point of Sale	100% to Transit.	Yes, if a city runs a transit system.	Rate is 0.5% for Durham, Forsyth, Guilford, Mecklenburg, Orange & Wake; 0.25% in all other counties.
Article 46	0.25% (1/4¢)	Point of Sale	None.	No	

This table summarizes sales tax rates across the state. Including the State's 4.75% tax, total sales taxes range from 6.75% to 7.50%.

Tax Rate	Counties (As of July 1, 2024)
<b>6.75%</b> 4.75% State 2.00% The First 2¢	<b>50 counties:</b> Alamance, Avery, Beaufort, Bladen, Brunswick, Burke, Caldwell, Camden, Carteret, Caswell, Chowan, Cleveland, Columbus, Craven, Currituck, Dare, Davie, Franklin, Gates, Granville, Guilford, Henderson, Hoke, Hyde, Iredell, Johnston, Lenoir, Macon, McDowell, Mitchell, Nash, Northampton, Pamlico, Pender, Perquimans, Person, Polk, Richmond, Scotland, Stokes, Transylvania, Tyrrell, Union, Vance, Warren, Watauga, Wayne, Wilson, Yadkin, Yancey
<b>7.00%</b> 4.75% State 2.00% The First 2¢ 0.25% Art. 46	<b>46 counties:</b> Alexander, Alleghany, Anson, Ashe, Bertie, Buncombe, Cabarrus, Catawba, Chatham, Cherokee, Clay, Cumberland, Davidson, Duplin, Edgecombe, Forsyth, Gaston, Graham, Greene, Halifax, Harnett, Haywood, Hertford, Jackson, Jones, Lee, Lincoln, Madison, Martin, Montgomery, Moore, New Hanover, Onslow, Pasquotank, Pitt, Randolph, Robeson, Rockingham, Rowan, Rutherford, Sampson, Stanly, Surry, Swain, Washington, Wilkes
<b>7.25%</b> 4.75% State 2.00% The First 2¢ 0.50% Art. 43	Mecklenburg and Wake
<b>7.50%</b> 4.75% State 2.00% The First 2¢ 0.50% Art. 43 0.25% Art. 46	Durham and Orange