

Effective Dates of Local Sales and Use Tax Rates in North Carolina Counties

As of October 1, 2008

County	#	2.5%	2.75%	2.25%***	2.5%***
Alamance	1	Dec-02	-	Oct-08	
Alexander	2	Dec-02	Apr-08	-	Oct-08
Alleghany	3	Dec-02	-	Oct-08	
Anson	4	Dec-02	-	Oct-08	
Ashe	5	Dec-02	-	Oct-08	
Avery	6	Dec-02	-	Oct-08	
Beaufort	7	Dec-02	-	Oct-08	
Bertie	8	Dec-02	-	Oct-08	
Bladen	9	Dec-02	-	Oct-08	
Brunswick	10	Dec-02	-	Oct-08	
Buncombe	11	Dec-02	-	Oct-08	
Burke	12	Dec-02	-	Oct-08	
Cabarrus	13	Jul-03	-	Oct-08	
Caldwell	14	Dec-02	-	Oct-08	
Camden	15	Dec-02	-	Oct-08	
Carteret	16	Dec-02	-	Oct-08	
Caswell	17	Jul-03	-	Oct-08	
Catawba	18	Dec-02	Apr-08	-	Oct-08
Chatham	19	Dec-02	-	Oct-08	
Cherokee	20	Jan-03	-	Oct-08	
Chowan	21	Dec-02	-	Oct-08	
Clay	22	Jul-03	-	Oct-08	
Cleveland	23	Dec-02	-	Oct-08	
Columbus	24	Dec-02	-	Oct-08	
Craven	25	Jan-03	-	Oct-08	
Cumberland	26	Dec-02	-	-	Oct-08
Currituck	27	Jan-03	-	Oct-08	
Dare **	28	Dec-02	-	Oct-08	
Davidson	29	Dec-02	-	Oct-08	
Davie	30	Dec-02	-	Oct-08	
Duplin	31	Dec-02	-	Oct-08	
Durham	32	Dec-02	-	Oct-08	
Edgecombe	33	Dec-02	-	Oct-08	
Forsyth	34	Dec-02	-	Oct-08	
Franklin	35	Jan-03	-	Oct-08	
Gaston	36	Dec-02	-	Oct-08	
Gates	37	Dec-02	-	Oct-08	
Graham	38	Dec-02	-	Oct-08	
Granville	39	Dec-02	-	Oct-08	
Greene	40	Dec-02	-	Oct-08	
Guilford	41	Jan-03	-	Oct-08	
Halifax	42	Dec-02	-	Oct-08	
Harnett	43	Dec-02	-	Oct-08	
Haywood	44	Dec-02	-	-	Oct-08
Henderson	45	Jul-03	-	Oct-08	
Hertford	46	Dec-02	-	Oct-08	
Hoke	47	Dec-02	-	Oct-08	
Hyde	48	Dec-02	-	Oct-08	
Iredell	49	Dec-02	-	Oct-08	
Jackson	50	Dec-02	-	Oct-08	

** Dare County Sales and Use Tax - Additional 1%, January 1, 2006 through June 30, 2006

*** Local rate decrease due to 0.25% shift from local tax to State tax effective October 1, 2008.

Effective Dates of Local Sales and Use Tax Rates in North Carolina Counties

As of October 1, 2008

County	#	2.50%	2.75%	2.25%***	2.5%***
Johnston	51	Jul-03	-	Oct-08	
Jones	52	Dec-02	-	Oct-08	
Lee	53	Jan-03	-	Oct-08	
Lenoir	54	Dec-02	-	Oct-08	
Lincoln	55	Dec-02	-	Oct-08	
Macon	56	Jul-03	-	Oct-08	
Madison	57	Jan-03	-	Oct-08	
Martin	58	Dec-02	Apr-08	-	Oct-08
McDowell	59	Dec-02	-	Oct-08	
Mecklenburg *	60	Jan-03	-	Oct-08	
Mitchell	61	Dec-02	-	Oct-08	
Montgomery	62	Dec-02	-	Oct-08	
Moore	63	Jul-03	-	Oct-08	
Nash	64	Dec-02	-	Oct-08	
New Hanover	65	Jul-03	-	Oct-08	
Northampton	66	Dec-02	-	Oct-08	
Onslow	67	Jan-03	-	Oct-08	
Orange	68	Dec-02	-	Oct-08	
Pamlico	69	Jul-03	-	Oct-08	
Pasquotank	70	Dec-02	-	Oct-08	
Pender	71	Dec-02	-	Oct-08	
Perquimans	72	Dec-02	-	Oct-08	
Person	73	Dec-02	-	Oct-08	
Pitt	74	Dec-02	Apr-08	-	Oct-08
Polk	75	Dec-02	-	Oct-08	
Randolph	76	Dec-02	-	Oct-08	
Richmond	77	Dec-02	-	Oct-08	
Robeson	78	Dec-02	-	Oct-08	
Rockingham	79	Jul-03	-	Oct-08	
Rowan	80	Dec-02	-	Oct-08	
Rutherford	81	Jan-03	-	Oct-08	
Sampson	82	Dec-02	Apr-08	-	Oct-08
Scotland	83	Dec-02	-	Oct-08	
Stanly	84	Jul-03	-	Oct-08	
Stokes	85	Dec-02	-	Oct-08	
Surry	86	Dec-02	Apr-08	-	Oct-08
Swain	87	Jan-03	-	Oct-08	
Transylvania	88	Dec-02	-	Oct-08	
Tyrrell	89	Dec-02	-	Oct-08	
Union	90	Dec-02	-	Oct-08	
Vance	91	Dec-02	-	Oct-08	
Wake	92	Dec-02	-	Oct-08	
Warren	93	Dec-02	-	Oct-08	
Washington	94	Dec-02	-	Oct-08	
Watauga	95	Dec-02	-	Oct-08	
Wayne	96	Dec-02	-	Oct-08	
Wilkes	97	Dec-02	-	Oct-08	
Wilson	98	Dec-02	-	Oct-08	
Yadkin	99	Dec-02	-	Oct-08	
Yancey	100	Dec-02	-	Oct-08	

* Mecklenburg County Sales and Use Tax for Public Transportation - Additional 0.5%, April 1, 1999

*** Local rate decrease due to 0.25% shift from local tax to State tax effective October 1, 2008.