NCDOR | NORTH CAROLINA DEPARTMENT OF REVENUE

Josh Stein
Governor

McKinley Wooten, Jr.
Secretary

November 16, 2026

MEMORANDUM

TO: Finance Directors of Counties and Municipalities

FROM: McKinley Wooten, Jr., Secretary of Revenue

SUBJECT: Local Government Sales and Use Tax Distribution

Attached are the collections and distribution reports for the month ending: September 30, 2026. These reports include Sales and Use Tax levies for Articles 39, 40, 42, 43, 44, 45, and 46. The total distribution for the month is **$546,568,527.23**.

The cost of administering the tax for Articles 39, 40, 42, 44, 45 and 46 is $0.227 per $100.00 of collections, which is retained monthly by the State.

Article 39, Article 40, and Article 42 are levied by all 100 counties in North Carolina. The total county tax rate for these articles is 2%.

Article 43 currently is levied only by Durham County, Orange County, Wake County and the Metropolitan Public Transportation Authority at the rate of 0.5%.

Additional Tax is levied only by Mecklenburg County at a rate of 1%.

Article 44 was levied by all 100 counties in North Carolina. Effective October 1, 2009, the Article was repealed. Amounts may continue to populate the distribution reports due to delinquent returns, audits and refunds.

Article 45 was levied by Dare County. Effective July 1, 2006, the Article was repealed. Amounts may continue to populate the distribution reports due to delinquent returns, audits, and refunds.

Article 46 is levied by the following counties: Alexander, Alleghany, Anson, Ashe, Bertie, Buncombe, Cabarrus, Catawba, Chatham, Cherokee, Clay, Cumberland, Davidson, Duplin, Durham, Edgecombe, Forsyth, Gaston, Graham, Greene, Halifax, Harnett, Haywood, Hertford, Jackson, Jones, Lee, Lincoln, Madison, Martin, Montgomery, Moore, New Hanover, Onslow, Orange, Pasquotank, Pitt, Randolph, Robeson, Rockingham, Rowan, Rutherford, Sampson, Stanly, Surry, Swain, Washington and Wilkes. The additional county tax rate is 0.25%.

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