Josh Stein
Governor

McKinley Wooten, Jr.
Secretary

February 17, 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: December 31, 2025. The reports include Sales and Use Tax levies for Articles 39, 40, 42, 43, 44, 45, and 46. The total distribution for the month is $ 507,218,116.22.

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.

Articles 39, 40, and 42 are levied by all 100 counties in the State and the total county rate is 2%.

Article 43 currently is only levied by Durham County, Mecklenburg County, Orange County, and Wake County, and the rate is 0.5%.

Article 44 was levied by all 100 counties in the State. Effective October 1, 2009, the Article was repealed. Amounts will 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 Effective July 1, 2006, the Article was repealed.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 will continue to populate the distribution reports due to delinquent returns, audits, and refunds.

Article 46 is levied by 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 Counties and the additional county rate is 0.25%.