

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

As of July 1, 2020

County	#	2.00%***	2.25%***
Alamance	1	Oct-09	-
Alexander	2	-	Oct-09
Alleghany	3	Oct-09	-
Anson	4	Oct-09	Apr-15
Ashe	5	Oct-09	Apr-15
Avery	6	Oct-09	-
Beaufort	7	Oct-09	-
Bertie	8	Oct-09	Jul-20
Bladen	9	Oct-09	-
Brunswick	10	Oct-09	-
Buncombe	11	Oct-09	Apr-12
Burke	12	Oct-09	-
Cabarrus	13	Oct-09	Oct-11
Caldwell	14	Oct-09	-
Camden	15	Oct-09	-
Carteret	16	Oct-09	-
Caswell	17	Oct-09	-
Catawba	18	-	Oct-09
Chatham	19	Oct-09	-
Cherokee	20	Oct-09	Oct-16
Chowan	21	Oct-09	-
Clay	22	Oct-09	Oct-18
Cleveland	23	Oct-09	-
Columbus	24	Oct-09	-
Craven	25	Oct-09	-
Cumberland	26	-	Oct-09
Currituck	27	Oct-09	-
Dare **	28	Oct-09	-
Davidson	29	-	Oct-14
Davie	30	Oct-09	-
Duplin	31	Oct-09	Jan-11
Durham *	32	Oct-09	Apr-12
Edgecombe	33	Oct-09	Apr-13
Forsyth	34	Oct-09	Jul-20
Franklin	35	Oct-09	-
Gaston	36	Oct-09	Oct-18
Gates	37	Oct-09	-
Graham	38	Oct-09	Apr-19
Granville	39	Oct-09	-
Greene	40	Oct-09	Apr-13
Guilford	41	Oct-09	-
Halifax	42	Oct-09	Jan-12
Harnett	43	Oct-09	Apr-14
Haywood	44	-	Oct-09
Henderson	45	Oct-09	-
Hertford	46	Oct-09	Jul-10
Hoke	47	Oct-09	-
Hyde	48	Oct-09	-
Iredell	49	Oct-09	-
Jackson	50	Oct-09	Oct-16

* Durham and Orange County Sales and Use Tax for Transit - Additional 0.50%, April 1, 2013.

** 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, 2009.

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

As of July 1, 2020

County	#	2.00%***	2.25%***
Johnston	51	Oct-09	-
Jones	52	Oct-09	Oct-18
Lee	53	Oct-09	Jul-10
Lenoir	54	Oct-09	-
Lincoln	55	Oct-09	Oct-18
Macon	56	Oct-09	-
Madison	57	Oct-09	-
Martin	58	-	Oct-09
McDowell	59	Oct-09	-
Mecklenburg *	60	Oct-09	-
Mitchell	61	Oct-09	-
Montgomery	62	Oct-09	Apr-12
Moore	63	Oct-09	Apr-19
Nash	64	Oct-09	-
New Hanover	65	Oct-09	Oct-10
Northampton	66	Oct-09	-
Onslow	67	Oct-09	Oct-10
Orange *	68	Oct-09	Apr-12
Pamlico	69	Oct-09	-
Pasquotank	70	Oct-09	Oct-18
Pender	71	Oct-09	-
Perquimans	72	Oct-09	-
Person	73	Oct-09	-
Pitt	74	-	Oct-09
Polk	75	Oct-09	-
Randolph	76	Oct-09	Jul-10
Richmond	77	Oct-09	-
Robeson	78	Oct-09	Jan-11
Rockingham	79	Oct-09	Oct-18
Rowan	80	Oct-09	Jul-10
Rutherford	81	Oct-09	Oct-18
Sampson	82	-	Oct-09
Scotland	83	Oct-09	-
Stanly	84	Oct-09	Apr-19
Stokes	85	Oct-09	-
Surry	86	-	Oct-09
Swain	87	Oct-09	Apr-19
Transylvania	88	Oct-09	-
Tyrrell	89	Oct-09	-
Union	90	Oct-09	-
Vance	91	Oct-09	-
Wake *	92	Oct-09	-
Warren	93	Oct-09	-
Washington	94	Oct-09	-
Watauga	95	Oct-09	-
Wayne	96	Oct-09	-
Wilkes	97	Oct-09	Oct-10
Wilson	98	Oct-09	-
Yadkin	99	Oct-09	-
Yancey	100	Oct-09	-

* Wake County Sales and Use Tax for Transit - Additional 0.50%, April 1, 2017.

* Durham and Orange County Sales and Use Tax for Transit - Additional 0.50%, April 1, 2013.

* Mecklenburg County Sales and Use Tax for Transit - Additional 0.50%, April 1, 1999.

*** Local rate decrease due to 0.25% shift from local tax to State tax effective October 1, 2009.