

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

As of October 1, 2018

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	
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	
Franklin	35	Oct-09	
Gaston	36	Oct-09	Oct-18
Gates	37	Oct-09	
Graham	38	Oct-09	
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.

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As of October 1, 2018

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	
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	
Stokes	85	Oct-09	
Surry	86	-	Oct-09
Swain	87	Oct-09	
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.