

NC Sales and Use Tax Rates
Including Rate Changes Thru April 1, 2017

Sessions and Carver, Inc.
(877) 235-9490
john@sessionsandcarver.com
chris@sessionsandcarver.com

Code	County Name	NC State Rate	County Rate	Transportation Tax Rate	Combined Rate	Date of County Rate Increase	Transportation Tax Inception Date
1	Alamance	4.75%	2.00%		6.75%		
2	Alexander	4.75%	2.25%		7.00%	4/1/2008	
3	Alleghany	4.75%	2.00%		6.75%		
4	Anson	4.75%	2.25%		7.00%	4/1/2015	
5	Ashe	4.75%	2.25%		7.00%	4/1/2015	
6	Avery	4.75%	2.00%		6.75%		
7	Beaufort	4.75%	2.00%		6.75%		
8	Bertie	4.75%	2.00%		6.75%		
9	Bladen	4.75%	2.00%		6.75%		
10	Brunswick	4.75%	2.00%		6.75%		
11	Buncombe	4.75%	2.25%		7.00%	4/1/2012	
12	Burke	4.75%	2.00%		6.75%		
13	Cabarrus	4.75%	2.25%		7.00%	10/1/2011	
14	Caldwell	4.75%	2.00%		6.75%		
15	Camden	4.75%	2.00%		6.75%		
16	Carteret	4.75%	2.00%		6.75%		
17	Caswell	4.75%	2.00%		6.75%		
18	Catawba	4.75%	2.25%		7.00%	4/1/2008	
19	Chatham	4.75%	2.00%		6.75%		
20	Cherokee	4.75%	2.25%		7.00%	10/1/2016	
21	Chowan	4.75%	2.00%		6.75%		
22	Clay	4.75%	2.00%		6.75%		
23	Cleveland	4.75%	2.00%		6.75%		
24	Columbus	4.75%	2.00%		6.75%		
25	Craven	4.75%	2.00%		6.75%		
26	Cumberland	4.75%	2.25%		7.00%	10/1/2008	
27	Currituck	4.75%	2.00%		6.75%		
28	Dare	4.75%	2.00%		6.75%		
29	Davidson	4.75%	2.25%		7.00%	10/1/2014	
30	Davie	4.75%	2.00%		6.75%		
31	Duplin	4.75%	2.25%		7.00%	1/1/2011	
32	Durham	4.75%	2.25%	0.50%	7.50%	4/1/2012	4/1/2013
33	Edgecombe	4.75%	2.25%		7.00%	4/1/2013	
34	Forsyth	4.75%	2.00%		6.75%		
35	Franklin	4.75%	2.00%		6.75%		
36	Gaston	4.75%	2.00%		6.75%		
37	Gates	4.75%	2.00%		6.75%		
38	Graham	4.75%	2.00%		6.75%		
39	Granville	4.75%	2.00%		6.75%		
40	Greene	4.75%	2.25%		7.00%	4/1/2013	
41	Guilford	4.75%	2.00%		6.75%		
42	Halifax	4.75%	2.25%		7.00%	1/1/2012	
43	Harnett	4.75%	2.25%		7.00%	4/1/2014	
44	Haywood	4.75%	2.25%		7.00%	10/1/2008	
45	Henderson	4.75%	2.00%		6.75%		
46	Hertford	4.75%	2.25%		7.00%	7/1/2010	
47	Hoke	4.75%	2.00%		6.75%		
48	Hyde	4.75%	2.00%		6.75%		
49	Iredell	4.75%	2.00%		6.75%		
50	Jackson	4.75%	2.25%		7.00%	10/1/2016	

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51	Johnston	4.75%	2.00%		6.75%		
52	Jones	4.75%	2.00%		6.75%		
53	Lee	4.75%	2.25%		7.00%	7/1/2010	
54	Lenoir	4.75%	2.00%		6.75%		
55	Lincoln	4.75%	2.00%		6.75%		
56	Macon	4.75%	2.00%		6.75%		
57	Madison	4.75%	2.00%		6.75%		
58	Martin	4.75%	2.25%		7.00%	4/1/2008	
59	McDowell	4.75%	2.00%		6.75%		
60	Mecklenburg	4.75%	2.00%	0.50%	7.25%		4/1/1999
61	Mitchell	4.75%	2.00%		6.75%		
62	Montgomery	4.75%	2.25%		7.00%	4/1/2012	
63	Moore	4.75%	2.00%		6.75%		
64	Nash	4.75%	2.00%		6.75%		
65	New Hanover	4.75%	2.25%		7.00%	10/1/2010	
66	Northampton	4.75%	2.00%		6.75%		
67	Onslow	4.75%	2.25%		7.00%	10/1/2010	
68	Orange	4.75%	2.25%	0.50%	7.50%	4/1/2012	4/1/2013
69	Pamlico	4.75%	2.00%		6.75%		
70	Pasquotank	4.75%	2.00%		6.75%		
71	Pender	4.75%	2.00%		6.75%		
72	Perquimans	4.75%	2.00%		6.75%		
73	Person	4.75%	2.00%		6.75%		
74	Pitt	4.75%	2.25%		7.00%	4/1/2008	
75	Polk	4.75%	2.00%		6.75%		
76	Randolph	4.75%	2.25%		7.00%	7/1/2010	
77	Richmond	4.75%	2.00%		6.75%		
78	Robeson	4.75%	2.25%		7.00%	1/1/2011	
79	Rockingham	4.75%	2.00%		6.75%		
80	Rowan	4.75%	2.25%		7.00%	7/1/2010	
81	Rutherford	4.75%	2.00%		6.75%		
82	Sampson	4.75%	2.25%		7.00%	4/1/2008	
83	Scotland	4.75%	2.00%		6.75%		
84	Stanly	4.75%	2.00%		6.75%		
85	Stokes	4.75%	2.00%		6.75%		
86	Surry	4.75%	2.25%		7.00%	4/1/2008	
87	Swain	4.75%	2.00%		6.75%		
88	Transylvania	4.75%	2.00%		6.75%		
89	Tyrrell	4.75%	2.00%		6.75%		
90	Union	4.75%	2.00%		6.75%		
91	Vance	4.75%	2.00%		6.75%		
92	Wake	4.75%	2.00%	0.50%	7.25%	4/1/2017	
93	Warren	4.75%	2.00%		6.75%		
94	Washington	4.75%	2.00%		6.75%		
95	Watauga	4.75%	2.00%		6.75%		
96	Wayne	4.75%	2.00%		6.75%		
97	Wilkes	4.75%	2.25%		7.00%	10/1/2010	
98	Wilson	4.75%	2.00%		6.75%		
99	Yadkin	4.75%	2.00%		6.75%		
100	Yancey	4.75%	2.00%		6.75%		