

General Description	NC	County	Transit	Total
Combined General	4.75%	2.00%	N/A	6.75%
.25% County Imposition	4.75%	2.25%	N/A	7.00%
Mecklenburg	4.75%	2.00%	0.50%	7.25%
Additional Cnty & Trans	4.75%	2.25%	0.50%	7.50%

NC Sales Tax Rates

Rev. 8/8/17
George Linder
(803) 767-0887

Counties with 7% or more tax. (Change within last 3 years are noted)				
				Eff. Date
Alexander	Duplin	Lee	Robeson	
Anson ³	Durham	Martin	Rowan	1. Apr 2014
Ashe ³	Edgecombe	Mecklenburg	Sampson	2. Oct 2014
Buncombe	Greene	Montgomery	Surry	3. Apr 2015
Cabarrus	Halifax	New Hanover	Wilkes	4. Oct 2016
Catawba	Harnett ¹	Onslow	Wake^o	5. Apr 2017
Cherokee ⁴	Haywood	Orange		
Cumberland	Hertford	Pitt		
Davidson ⁴	Jackson ⁺	Randolph		

CATV / Satellite Service
General and local sales tax rates apply.
per G.S. 105164.4(a)(6)

Mecklenburg County Special Taxes		
Occupancy	Prep Food	Car Rentals
6% Meck 2% NASCAR	1%	8% NC 5% U Drive It 1.5% Meck 1.5% Charlotte

Manufacturer Purchases	
Electricity	Exempt
Fuels, Natural Gas	Exempt

General Rates
6.75%
7%
7.25%
7.50%

Car Rentals
8% NC

Natural Gas Sales	
>= July 1 2014	7%
Gas Citie's Sales	
Pre 7/1/14	0%
>= July 1 2014	3.50%
>= July 1 2015	7%

Imposition Sections: Local Taxes			
Article 39	1.00%	POS	
Article 40 (30 % School)(70% County)	0.50%	Per Capita	
Article 42 (60% County)(40% School)	0.50%	Per Capita thru 09-30-09	Effective 10/1/09 POS
Article 44	0.50%	.25% Per Capita .25% POS	
(State takes Per Capita 1/4%10-01-08)		Repealed totally 10-01-09	
(State takes 1/4% POS 10-01-09)			