

County / Municipality	2015 Occupancy Tax Rate	Meal Tax	County / Municipality	2015 Occupancy Tax Rate	Meal Tax	County / Municipality	2015 Occupancy Tax Rate	Meal Tax
Alamance	3%		Graham	3%		Pamlico	-	
Alexander	-		Fontana Dam	3%		Oriental	3%	
Alleghany	6%		Lake Santeetlah	3%		Pasquotank	6%	
Anson	6%		Robbinsville	3%				
Ashe	3%		Granville	6%		Pender	3%	
West Jefferson	3%		Greene	-		Burgaw	3%	
Avery	-		Guilford	3%		Surf City	3%	
Banner Elk	6%		Greensboro	3%		Topsail Beach	3%	
Sugar Mountain	6%		High Point	3%		Perquimans	6%	
Beaufort	-		Halifax	5%		Person	5%	
Washington	6%		Roanoke Rapids	1%		Pitt	6%	
Bertie	-		Harnett	6%		Polk	3%	
Bladen	-		(The tax is levied by Harnett County Board of Commissioners, but only within Averasboro Township)			Columbus	3%	
Brunswick	1%		Haywood	4%		Tryon	3%	
Bald Head Island	6%*		Henderson	5%		Randolph	5%	
Caswell Beach	5%		Hertford	3%		Richmond	6%	
Holden Beach	5%		Ahoskie	3%		Robeson	-	
Leland	3%		Murfreesboro	3%		Lumberton	6%	
Oak Island	5%		Hoke	-		Pembroke	3%	
Ocean Isle Beach	5%		Hyde	3%		Rowland	2%	
Shallotte	3%		Iredell	0%		St. Pauls	6%	
Southport	3%		Mooresville	4%		Rockingham	3%	
Sunset Beach	5%		Statesville	5%		Eden	2%	
Buncombe	6%		Troutman	3%		Reidsville	2%	
Burke	6%		Jackson	4%		Rowan	3%	
Cabarrus	6%		Johnston	3%		Salisbury	3%	
Caldwell	3%		Benson	2%		Rutherford	5%	
Lenoir	3%		Kenly	2%		Sampson	3%	
Camden	6%		Selma	2%		Scotland	6%	
Carteret	6%		Smithfield	2%		Stanly	6%	
Caswell	0%		Jones	-		Stokes	-	
Catawba	-		Lee	3%		Surry	6%	
Claremont	4%		Lenoir	3%		(Special District S - a district containing the unincorporated areas of the county.)	6%	
Conover	6%		Kinston	3%				
Hickory	6%		Lincoln	3%		Dobson		
Chatham	3%		Lincolnton	3%		Elkin	6%	
Cherokee	4%		Macon	3%		Mount Airy	6%	
Chowan	5%		Franklin	3%		Pilot Mountain	6%	
Clay	3%		Madison	5%		Swain	4%	
Cleveland	3%		Martin	6%		Transylvania	5%	
Boiling Springs	3%		McDowell	5%		Tyrrell	6%	
Kings Mountain	3%		Mecklenburg	8%	1%	Union	-	
Shelby	3%		(See appendix for full occupancy tax allocation.)	(Two separate occupancy taxes, 6% and 2%.)		Monroe	5%	
Columbus	3%		Mitchell	3%		Vance	6%	
Craven	6%		Montgomery	3%		Wake	6%	1%
Cumberland	6%	1%	Moore	5%		(See appendix for full tax occupancy allocation.)		
Currituck	6%		Nash	5%		Warren	-	
Dare	6%	1%	New Hanover	3%		Washington	6%	
Davidson	-		(except Convention Center District)			Watauga	6%	
Lexington	6%		New Hanover County District U	3%		(Watauga County only levies an occupancy tax in Watauga County)	6%	
Thomasville	6%		(New Hanover County levies an additional occupancy tax in District U - a special taxing district containing the unincorporated areas of the county.)	3%		District U - a special taxing district containing the unincorporated areas of the county.)		
Davie	3%		Wilmington			Beech Mountain		
Bermuda Run	3%		Wilmington Convention Center District	6%		(Only up to 3% if District W is levying an occupancy tax)	0%	
Mocksville	3%					Beech Mountain District W		
Duplin	6%		Carolina Beach, Kure Beach, and Wrightsville Beach	3% (in each town)		(In addition to the current town occupancy tax; a special taxing district containing that part of the Town of Beech Mountain located in Watauga County.)	6%	
Durham	6%					Blowing Rock		
Edgecombe	6%					Boone	6%	
Forsyth	6%		Northampton	6%		Seven Devils	6%	
Franklin	6%		Onslow	3%		Wayne	1%	
Gaston	3%		Jacksonville	3%		Goldsboro	5%	
Belmont	3%		North Topsail Beach	3%		Wilkes	-	
Dallas	3%		Swansboro	3%		Wilkesboro	3%	
Gastonia	3%		Orange	3%		Wilson	3%	
Mount Holly	3%		Chapel Hill	3%		Yadkin	6%	
Gates	-		Hillsborough	0%	1%	(Yadkin County only levies an occupancy tax in District Y - a special taxing district containing the unincorporated areas of the county.)	6%	
						Jonesville		
						Yadkinville	6%	
						Yancey	3%	

Brunswick County Occupancy Tax does not apply to Village of Bald Head Island  
New Hanover County Occupancy Tax is 3% countywide with an additional 3% in unincorporated areas  
Watauga and Yadkin Counties' Occupancy Tax only applies to unincorporated areas