

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

As of July 1, 2024

County	#	2.00%	2.25%	Transit Tax	Effective Date for Transit Tax
Alamance	1	10/01/2009	-	0.00%	
Alexander	2	-	10/01/2009	0.00%	
Alleghany	3	10/01/2009	10/01/2022	0.00%	
Anson	4	10/01/2009	04/01/2015	0.00%	
Ashe	5	10/01/2009	04/01/2015	0.00%	
Avery	6	10/01/2009	-	0.00%	
Beaufort	7	10/01/2009	-	0.00%	
Bertie	8	10/01/2009	07/01/2020	0.00%	
Bladen	9	10/01/2009	-	0.00%	
Brunswick	10	10/01/2009	-	0.00%	
Buncombe	11	10/01/2009	04/01/2012	0.00%	
Burke	12	10/01/2009	-	0.00%	
Cabarrus	13	10/01/2009	10/01/2011	0.00%	
Caldwell	14	10/01/2009	-	0.00%	
Camden	15	10/01/2009	-	0.00%	
Carteret	16	10/01/2009	-	0.00%	
Caswell	17	10/01/2009	-	0.00%	
Catawba	18	-	10/01/2009	0.00%	
Chatham	19	10/01/2009	10/01/2020	0.00%	
Cherokee	20	10/01/2009	10/01/2016	0.00%	
Chowan	21	10/01/2009	-	0.00%	
Clay	22	10/01/2009	10/01/2018	0.00%	
Cleveland	23	10/01/2009	-	0.00%	
Columbus	24	10/01/2009	-	0.00%	
Craven	25	10/01/2009	-	0.00%	
Cumberland	26	-	10/01/2009	0.00%	
Currituck	27	10/01/2009	-	0.00%	
Dare **	28	10/01/2009	-	0.00%	
Davidson	29	-	10/01/2014	0.00%	
Davie	30	10/01/2009	-	0.00%	
Duplin	31	10/01/2009	01/01/2011	0.00%	
Durham	32	10/01/2009	04/01/2012	0.50%	04/01/2013
Edgecombe	33	10/01/2009	04/01/2013	0.00%	
Forsyth	34	10/01/2009	07/01/2020	0.00%	
Franklin	35	10/01/2009	-	0.00%	
Gaston	36	10/01/2009	10/01/2018	0.00%	
Gates	37	10/01/2009	-	0.00%	
Graham	38	10/01/2009	04/01/2019	0.00%	
Granville	39	10/01/2009	-	0.00%	
Greene	40	10/01/2009	04/01/2013	0.00%	
Guilford	41	10/01/2009	-	0.00%	
Halifax	42	10/01/2009	01/01/2012	0.00%	
Hamett	43	10/01/2009	04/01/2014	0.00%	
Haywood	44	-	10/01/2009	0.00%	
Henderson	45	10/01/2009	-	0.00%	
Hertford	46	10/01/2009	07/01/2010	0.00%	
Hoke	47	10/01/2009	-	0.00%	
Hyde	48	10/01/2009	-	0.00%	
Iredell	49	10/01/2009	-	0.00%	
Jackson	50	10/01/2009	10/01/2016	0.00%	
Johnston	51	10/01/2009	-	0.00%	

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Jones	52	10/01/2009	10/01/2018	0.00%	
Lee	53	10/01/2009	07/01/2010	0.00%	
Lenoir	54	10/01/2009	-	0.00%	
Lincoln	55	10/01/2009	10/01/2018	0.00%	
Macon	56	10/01/2009	-	0.00%	
Madison	57	10/01/2009	10/01/2020	0.00%	
Martin	58	-	10/01/2009	0.00%	
McDowell	59	10/01/2009	-	0.00%	
Mecklenburg	60	10/01/2009	-	0.50%	04/01/1999
Mitchell	61	10/01/2009	-	0.00%	
Montgomery	62	10/01/2009	04/01/2012	0.00%	
Moore	63	10/01/2009	04/01/2019	0.00%	
Nash	64	10/01/2009	-	0.00%	
New Hanover	65	10/01/2009	10/01/2010	0.00%	
Northampton	66	10/01/2009	-	0.00%	
Onslow	67	10/01/2009	10/01/2010	0.00%	
Orange	68	10/01/2009	04/01/2012	0.50%	04/01/2013
Pamlico	69	10/01/2009	-	0.00%	
Pasquotank	70	10/01/2009	10/01/2018	0.00%	
Pender	71	10/01/2009	-	0.00%	
Perquimans	72	10/01/2009	-	0.00%	
Person	73	10/01/2009	-	0.00%	
Pitt	74	-	10/01/2009	0.00%	
Polk	75	10/01/2009	-	0.00%	
Randolph	76	10/01/2009	07/01/2010	0.00%	
Richmond	77	10/01/2009	-	0.00%	
Robeson	78	10/01/2009	01/01/2011	0.00%	
Rockingham	79	10/01/2009	10/01/2018	0.00%	
Rowan	80	10/01/2009	07/01/2010	0.00%	
Rutherford	81	10/01/2009	10/01/2018	0.00%	
Sampson	82	-	10/01/2009	0.00%	
Scotland	83	10/01/2009	-	0.00%	
Stanly	84	10/01/2009	04/01/2019	0.00%	
Stokes	85	10/01/2009	-	0.00%	
Surry	86	-	10/01/2009	0.00%	
Swain	87	10/01/2009	04/01/2019	0.00%	
Transylvania	88	10/01/2009	-	0.00%	
Tyrrell	89	10/01/2009	-	0.00%	
Union	90	10/01/2009	-	0.00%	
Vance	91	10/01/2009	-	0.00%	
Wake	92	10/01/2009	-	0.50%	04/01/2017
Warren	93	10/01/2009	-	0.00%	
Washington	94	10/01/2009	07/01/2024	0.00%	
Watauga	95	10/01/2009	-	0.00%	
Wayne	96	10/01/2009	-	0.00%	
Wilkes	97	10/01/2009	10/01/2010	0.00%	
Wilson	98	10/01/2009	-	0.00%	
Yadkin	99	10/01/2009	-	0.00%	
Yancey	100	10/01/2009	-	0.00%	