

**Sales and Use Tax Rates Effective January 1, 2012 through March 31, 2012**

Listed below by county are the total (4.75% State rate plus applicable local rates) sales and use tax rates

| County     | Rate  | County      | Rate   | County       | Rate  |
|------------|-------|-------------|--------|--------------|-------|
| Alamance   | 6.75% | Franklin    | 6.75%  | Pamlico      | 6.75% |
| Alexander  | 7.00% | Gaston      | 6.75%  | Pasquotank   | 6.75% |
| Alleghany  | 6.75% | Gates       | 6.75%  | Pender       | 6.75% |
| Anson      | 6.75% | Graham      | 6.75%  | Perquimans   | 6.75% |
| Ashe       | 6.75% | Granville   | 6.75%  | Person       | 6.75% |
| Avery      | 6.75% | Greene      | 6.75%  | Pitt         | 7.00% |
| Beaufort   | 6.75% | Guilford    | 6.75%  | Polk         | 6.75% |
| Bertie     | 6.75% | Halifax     | 7.00%  | Randolph     | 7.00% |
| Bladen     | 6.75% | Harnett     | 6.75%  | Richmond     | 6.75% |
| Brunswick  | 6.75% | Haywood     | 7.00%  | Robeson      | 7.00% |
| Buncombe   | 6.75% | Henderson   | 6.75%  | Rockingham   | 6.75% |
| Burke      | 6.75% | Hertford    | 7.00%  | Rowan        | 7.00% |
| Cabarrus   | 7.00% | Hoke        | 6.75%  | Rutherford   | 6.75% |
| Caldwell   | 6.75% | Hyde        | 6.75%  | Sampson      | 7.00% |
| Camden     | 6.75% | Iredell     | 6.75%  | Scotland     | 6.75% |
| Carteret   | 6.75% | Jackson     | 6.75%  | Stanly       | 6.75% |
| Caswell    | 6.75% | Johnston    | 6.75%  | Stokes       | 6.75% |
| Catawba    | 7.00% | Jones       | 6.75%  | Surry        | 7.00% |
| Chatham    | 6.75% | Lee         | 7.00%  | Swain        | 6.75% |
| Cherokee   | 6.75% | Lenoir      | 6.75%  | Transylvania | 6.75% |
| Chowan     | 6.75% | Lincoln     | 6.75%  | Tyrrell      | 6.75% |
| Clay       | 6.75% | Macon       | 6.75%  | Union        | 6.75% |
| Cleveland  | 6.75% | Madison     | 6.75%  | Vance        | 6.75% |
| Columbus   | 6.75% | Martin      | 7.00%  | Wake         | 6.75% |
| Craven     | 6.75% | McDowell    | 6.75%  | Warren       | 6.75% |
| Cumberland | 7.00% | Mecklenburg | 7.25%* | Washington   | 6.75% |
| Currituck  | 6.75% | Mitchell    | 6.75%  | Watauga      | 6.75% |
| Dare       | 6.75% | Montgomery  | 6.75%  | Wayne        | 6.75% |
| Davidson   | 6.75% | Moore       | 6.75%  | Wilkes       | 7.00% |
| Davie      | 6.75% | Nash        | 6.75%  | Wilson       | 6.75% |
| Duplin     | 7.00% | New Hanover | 7.00%  | Yadkin       | 6.75% |
| Durham     | 6.75% | Northampton | 6.75%  | Yancey       | 6.75% |
| Edgecombe  | 6.75% | Onslow      | 7.00%  |              |       |
| Forsyth    | 6.75% | Orange      | 6.75%  |              |       |

\* Includes the 0.50% transit county sales and use tax.