

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

As of April 1, 2008

County	#	1%	1.5%	2%	2.5%	2.75%
Alamance	1	Sep-71	Apr-86	Jan-87	Dec-02	
Alexander	2	Mar-72	Dec-83	Oct-86	Dec-02	Apr-08
Alleghany	3	Aug-71	Oct-83	Sep-86	Dec-02	
Anson	4	Aug-71	Oct-83	Sep-86	Dec-02	
Ashe	5	Jul-71	Oct-83	Oct-86	Dec-02	
Avery	6	Jun-71	Oct-83	Nov-86	Dec-02	
Beaufort	7	Oct-71	Oct-83	Oct-86	Dec-02	
Bertie	8	Jan-72	Oct-83	Oct-86	Dec-02	
Bladen	9	Jul-71	Oct-83	Sep-86	Dec-02	
Brunswick	10	Sep-71	Jan-84	Apr-87	Dec-02	
Buncombe	11	May-71	Jul-84	Sep-86	Dec-02	
Burke	12	Nov-83	Aug-85	Sep-86	Dec-02	
Cabarrus	13	Aug-71	Oct-83	Oct-86	Jul-03	
Caldwell	14	Aug-74	Jan-84	Mar-87	Dec-02	
Camden	15	May-71	Oct-83	Sep-86	Dec-02	
Carteret	16	Aug-71	Jan-84	Oct-86	Dec-02	
Caswell	17	Dec-72	Oct-83	Oct-86	Jul-03	
Catawba	18	Mar-72	Nov-83	Oct-86	Dec-02	Apr-08
Chatham	19	Jul-73	Oct-83	Oct-86	Dec-02	
Cherokee	20	Jun-71	Oct-83	Oct-86	Jan-03	
Chowan	21	May-71	Oct-83	Sep-86	Dec-02	
Clay	22	May-71	Oct-83	Apr-87	Jul-03	
Cleveland	23	Jul-71	Oct-83	Sep-86	Dec-02	
Columbus	24	Aug-71	Nov-83	Sep-86	Dec-02	
Craven	25	Jul-71	Feb-84	Oct-86	Jan-03	
Cumberland	26	May-71	Oct-83	Nov-86	Dec-02	
Currituck	27	May-71	Oct-83	Oct-86	Jan-03	
Dare **	28	Dec-71	Jul-84	Oct-86	Dec-02	
Davidson	29	Jan-72	Jan-84	Oct-86	Dec-02	
Davie	30	Aug-73	Nov-83	Sep-86	Dec-02	
Duplin	31	May-71	Oct-83	Oct-86	Dec-02	
Durham	32	May-71	Sep-86	Jan-87	Dec-02	
Edgecombe	33	Jul-73	Jan-84	Oct-86	Dec-02	
Forsyth	34	Aug-73	Oct-83	Sep-86	Dec-02	
Franklin	35	Jun-71	Oct-83	Oct-86	Jan-03	
Gaston	36	Aug-71	Dec-83	Sep-86	Dec-02	
Gates	37	Dec-72	Oct-83	Sep-86	Dec-02	
Graham	38	Apr-72	Oct-83	Oct-86	Dec-02	
Granville	39	Apr-72	Oct-83	Oct-86	Dec-02	
Greene	40	May-71	Nov-83	Sep-86	Dec-02	
Guilford	41	Aug-71	Jan-84	Sep-86	Jan-03	
Halifax	42	Jul-72	Jan-84	Oct-86	Dec-02	
Harnett	43	Jul-73	Oct-83	Oct-86	Dec-02	
Haywood	44	Jul-71	Oct-83	Sep-86	Dec-02	
Henderson	45	Jun-71	Nov-83	Feb-87	Jul-03	
Hertford	46	May-71	Oct-83	Sep-86	Dec-02	
Hoke	47	Sep-71	Oct-83	Sep-86	Dec-02	
Hyde	48	Sep-77	Oct-83	Oct-86	Dec-02	
Iredell	49	Jul-73	Oct-83	Sep-86	Dec-02	
Jackson	50	May-71	Jan-84	Feb-87	Dec-02	

** Dare County Sales and Use Tax - Additional 1%, January 1, 2006 through June 30, 2006

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

As of April 1, 2008

County	#	1%	1.5%	2%	2.5%	2.75%
Johnston	51	Jan-72	Oct-83	Oct-86	Jul-03	
Jones	52	May-71	Nov-83	Sep-86	Dec-02	
Lee	53	Apr-72	Jul-84	Nov-86	Jan-03	
Lenoir	54	May-71	Nov-83	Sep-86	Dec-02	
Lincoln	55	Mar-72	Nov-83	Sep-86	Dec-02	
Macon	56	May-71	Oct-83	Sep-86	Jul-03	
Madison	57	May-71	Oct-83	Oct-86	Jan-03	
Martin	58	Jul-72	Mar-84	Sep-86	Dec-02	Apr-08
McDowell	59	Jul-71	Dec-83	Nov-86	Dec-02	
Mecklenburg *	60	Nov-81	Apr-84	Jan-87	Jan-03	
Mitchell	61	Jul-71	Oct-83	Oct-86	Dec-02	
Montgomery	62	Jul-71	Oct-83	Oct-86	Dec-02	
Moore	63	Aug-71	Oct-83	Sep-86	Jul-03	
Nash	64	Jul-73	Feb-84	Oct-86	Dec-02	
New Hanover	65	May-71	Nov-83	Sep-86	Jul-03	
Northampton	66	Jul-74	Oct-83	Oct-86	Dec-02	
Onslow	67	May-71	Oct-83	Oct-86	Jan-03	
Orange	68	Sep-71	Jun-84	Sep-86	Dec-02	
Pamlico	69	May-71	Oct-83	Sep-86	Jul-03	
Pasquotank	70	May-71	Oct-83	Sep-86	Dec-02	
Pender	71	Jul-71	Oct-83	Oct-86	Dec-02	
Perquimans	72	May-71	Oct-83	Sep-86	Dec-02	
Person	73	Oct-78	Aug-85	Oct-86	Dec-02	
Pitt	74	Jul-71	Dec-83	Oct-86	Dec-02	Apr-08
Polk	75	Oct-71	Oct-83	Oct-86	Dec-02	
Randolph	76	Aug-73	Jun-84	Oct-86	Dec-02	
Richmond	77	May-71	Oct-83	Oct-86	Dec-02	
Robeson	78	Jan-72	Nov-83	Sep-86	Dec-02	
Rockingham	79	Sep-73	Apr-84	Oct-86	Jul-03	
Rowan	80	Jul-73	Jan-84	Nov-86	Dec-02	
Rutherford	81	Oct-75	Oct-83	Oct-86	Jan-03	
Sampson	82	Jun-73	Oct-83	Oct-86	Dec-02	Apr-08
Scotland	83	Feb-79	Oct-83	Sep-86	Dec-02	
Stanly	84	Apr-72	Jan-84	Mar-87	Jul-03	
Stokes	85	Oct-73	Oct-83	Oct-86	Dec-02	
Surry	86	Jul-71	Oct-83	Sep-86	Dec-02	Apr-08
Swain	87	May-71	Oct-83	Dec-86	Jan-03	
Transylvania	88	Jul-71	Nov-83	Oct-86	Dec-02	
Tyrrell	89	May-71	Nov-83	Oct-86	Dec-02	
Union	90	Aug-71	Oct-83	Oct-86	Dec-02	
Vance	91	Aug-71	Oct-83	Sep-86	Dec-02	
Wake	92	Jul-71	Jul-84	Oct-86	Dec-02	
Warren	93	Jul-71	Oct-83	Oct-86	Dec-02	
Washington	94	Jun-71	Oct-83	Oct-86	Dec-02	
Watauga	95	May-71	Jan-84	Sep-86	Dec-02	
Wayne	96	May-71	Oct-83	Sep-86	Dec-02	
Wilkes	97	Jul-71	Nov-83	Sep-86	Dec-02	
Wilson	98	Jan-72	Dec-83	Apr-87	Dec-02	
Yadkin	99	Oct-71	Oct-83	Oct-86	Dec-02	
Yancey	100	Jun-71	Nov-83	Mar-87	Dec-02	

* Mecklenburg County Sales and Use Tax for Public Transportation - Additional .5%, Apr-99