

**NORTH CAROLINA
COUNTY AND MUNICIPAL OCCUPANCY & MEALS TAX RATES
2011-2012**

Occupancy tax rates are set by local governments and are subject to change at any time. The Department of Revenue receives one update of occupancy tax rates each year, so these rates may no longer be in effect. Please contact the county and/or municipality for verification of their current rate.

County/Municipality	Occupancy Tax Rate	Meals Tax Rate
Alamance	3%	
Alleghany	3%	
Anson	6%	
Ashe	3%	
West Jefferson	3%	
Avery	---	
Banner Elk	6%	
Beech Mountain*	See Watagua County	
Seven Devils*	See Watagua County	
Sugar Mountain	6%	
Beaufort	---	
Washington	6%	
Brunswick	1% See Notes	
Bald Head Island	6%	
Caswell Beach	5%	
Holden Beach	6%	
Leland	3%	
Oak Island	5%	
Ocean Isle Beach	5%	
Shalotte	3%	
Southport	3%	
Sunset Beach	6%	
Buncombe	4%	
Burke	6%	
Hickory*	See Catawba County	
Cabarrus	6%	
Caldwell	3%	
Blowing Rock*	See Watagua County	
Hickory*	See Catawba County	
Lenoir	3%	
Camden	6%	
Carteret	5%	
Catawba	---	
Claremont	4%	
Hickory*	6%	
Chatham	3%	
Cherokee	4%	
Chowan	5%	
Clay	3%	
Cleveland	3%	
Boiling Springs	3%	
Kings Mountain*	3%	
Shelby	3%	
Columbus	3%	
Craven	6%	
Cumberland	3%	1%
Currituck	6%	

(continued)

County/Municipality	Occupancy Tax Rate	Meals Tax Rate
Dare	5%	1%
Davidson	----	
High Point*	See Guilford County	
Lexington	6%	
Thomasville*	6%	
Davie	3%	
Bermuda Run	3%	
Mocksville	3%	
Duplin	6%	
Durham	6%	
Chapel Hill*	See Orange County	
Forsyth	6%	
High Point*	See Guilford County	
Franklin	6%	
Gaston	3%	
Belmont	3%	
Dallas	3%	
Gastonia	3%	
Kings Mountain*	See Cleveland County	
Mount Holly	3%	
Graham	3%	
Granville	6%	
Guilford	3%	
Greensboro	3%	
High Point	3%	
Halifax	5%	
Roanoke Rapids	1%	
Harnett	6%	
Haywood	4%	
Henderson	5%	
Hertford	3%	
Ahoskie	3%	
Hyde	3%	
Iredell	----	
Mooresville	4%	
Statesville	5%	
Troutman	3%	
Jackson	3%	
Johnston	3%	
Benson	2%	
Kenly*	2%	
Selma	2%	
Smithfield	2%	
Lee	3%	
Lenoir	3%	
Kinston	3%	
Lincoln	3%	
Lincolnton	3%	
Macon	3%	
Franklin	3%	
Madison	5%	
Martin	6%	
McDowell	5%	
Mecklenburg	8%	1%
Mitchell	3%	
Montgomery	3%	
Moore	3%	
Nash	5%	

(continued)

County/Municipality	Occupancy Tax Rate	Meals Tax Rate
New Hanover	3% See Note	
Carolina Beach	3%	
Kure Beach	3%	
Wilmington	3%	
Wrightsville Beach	3%	
Northampton	6%	
Onslow	3%	
Jacksonville	3%	
North Topsail Beach	3%	
Surf City*	See Pender County	
Orange	3%	
Chapel Hill*	3%	
Hillsborough	----	1%
Pamlico	----	
Oriental	3%	
Pasquotank	6%	
Pender	3%	
Burgaw	3%	
Surf City*	3%	
Topsail Beach	3%	
Perquimans	6%	
Person	5%	
Pitt	6%	
Polk	3%	
Columbus	3%	
Tryon	3%	
Randolph	5%	
High Point*	See Guilford County	
Thomasville*	See Davidson County	
Richmond	6%	
Robeson	----	
Lumberton	6%	
Pembroke	3%	
Rowland	2.5%	
St. Pauls	6% See Notes	
Rockingham	3%	
Eden	2%	
Reidsville	2%	
Rowan	3%	
Salisbury	3%	
Rutherford	5%	
Sampson	3%	
Scotland	6%	
Stanly	6%	
Surry	6%	
Dodson	6%	
Elkin*	6%	
Mount Airy	6%	
Pilot Mountain	6%	
Swain	3%	
Transylvania	4%	
Tyrell	6%	
Union	----	
Monroe	5%	
Vance	6%	
Wake	6%	1%
Washington	6%	

(continued)

County/Municipality	Occupancy Tax Rate	Meals Tax Rate
Watauga	6%	See Notes
Beech Mountain*	6%	
Blowing Rock*	6%	
Boone	6%	
Seven Devils*	6%	
Wayne	---	
Goldsboro	5%	
Wilkes	---	
Elkin*	See Surry County	
Wilkesboro	3%	
Wilson	3%	
Kenly*	See Johnston County	
Yadkin	6%	See Notes
Jonesville	6%	
Yadkinville	6%	
Yancey	3%	

Notes:

* Indicates municipalities located in multiple counties.

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 County and Yadkin County Occupancy Tax only applies to unincorporated areas.

Saint Pauls increased from 3% to 6% on August 11, 2011 as authorized by S.L. 2011-137.