

**NORTH CAROLINA
COUNTY AND MUNICIPAL OCCUPANCY & MEALS TAX RATES
2009-2010**

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	3%	
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	5%	
Oak Island	5%	
Ocean Isle Beach	3%	
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	
Camden	6%	
Carteret	5%	
Catawba	----	
Claremont	4%	
Hickory*	5% ^a	
Chatham	3%	
Cherokee	3%	
Chowan	5%	
Clay	3%	
Cleveland	3%	
Boiling Springs	3%	
Kings Mountain*	3%	
Shelby	3%	
Columbus	3%	
Craven	6%	
Cumberland	6%	1%
Currituck	6%	
Dare	5%	1%
Davidson	----	
High Point	See Guilford County	
Lexington	6%	
Thomasville*	6%	

(Continued)

County/Municipality	Occupancy Tax Rate	Meals Tax Rate
Davie	3%	
Duplin	6%	
Durham	6%	
Chapel Hill*	See Orange County	
Forsyth	6%	
High Point	See Guilford County	
Franklin	6%	
Gaston	3%	
Belmont	3%	
Gastonia	3%	
Kings Mountain	See Cleveland County	
Graham	3%	
Granville	6%	
Guilford	3%	
Greensboro	3%	
High Point	3%	
Halifax	5%	
Roanoke Rapids	1%	
Harnett	6%	
Haywood	4%	
Henderson	4%	
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%	
New Hanover	3% See Note	
Carolina Beach	3%	
Kure Beach	3%	
Wilmington	3%	
Wrightsville Beach	3%	
Northampton	6%	
Onslow	3%	
North Topsail Beach	3%	
Surf City	See Pender County	
Orange	3%	
Chapel Hill*	3%	
Hillsborough	----	1%

(Continued)

County/Municipality	Occupancy Tax Rate	Meals Tax Rate
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	3%	
Rockingham	3%	
Robeson	----	
Lumberton	3%	
Rowland	2%	
St. Pauls	3%	
Rockingham	3%	
Eden	2%	
Reidsville	2%	
Rowan	3%	
Rutherford	5%	
Sampson	3%	
Scotland	6%	
Stanly	6%	
Surry	----	
Dodson	6%	
Elkin*	6%	
Mount Airy	6%	
Pilot Mountain	6%	
Swain	3%	
Transylvania	4%	
Tyrell	6%	
Union	----	
Monroe	5%	
Vance	3%	
Wake	6%	1%
Washington	6%	
Watauga	6%	See Notes
Beech Mountain*	6%	
Blowing Rock*	6%	
Boone	3%	
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%	

County/Municipality	Occupancy Tax Rate	Meals Tax Rate
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Notes:

**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.**

a City of Hickory rate increases to 6% on 10/01/09

**North Carolina Department of Revenue
Policy Analysis and Statistics Division
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