



County Sales and Use Tax Rates For Incorporated Cities and Towns

Tax rates in counties denoted with ** are effective January 1, 2003; all other county tax rates are effective as of December 1, 2002.

Qualifying sales of food are subject to the 2% county rate in all counties.

City or Town	County	Code	Rate	City or Town	County	Code	Rate	City or Town	County	Code	Rate
Abbotsburg	Bladen	9	2.5%	Bessemer City	Gaston	36	2.5%	Catawba Heights	Gaston	36	2.5%
Aberdeen	Moore	63	2%	Bethania	Forsyth	34	2.5%	Ca-Vel	Person	73	2.5%
Advance	Davie	30	2.5%	Bethel	Pitt	74	2.5%	Cedar Falls	Randolph	76	2.5%
Ahoskie	Hertford	46	2.5%	Bethlehem	Catawba	18	2.5%	Cedar Grove	Orange	68	2.5%
Alamance	Alamance	1	2.5%	Beulaville	Duplin	31	2.5%	Cedar Island	Carteret	16	2.5%
Albemarle	Stanly	84	2%	Biltmore Forest	Buncombe	11	2.5%	Cedar Mountain	Transylvania	88	2.5%
Albertson	Duplin	31	2.5%	Biscoe	Montgomery	62	2.5%	Cedar Point	Carteret	16	2.5%
Alexander	Buncombe	11	2.5%	Black Creek	Wilson	98	2.5%	Cedar Rock	Caldwell	14	2.5%
Alexander Mills	**Rutherford	81	2.5%	Black Mountain	Buncombe	11	2.5%	Centerville	**Franklin	35	2.5%
Alexis	Gaston	36	2.5%	Bladenboro	Bladen	9	2.5%	Central Falls	Randolph	76	2.5%
Alliance	Pamlico	69	2%	Blanch	Caswell	17	2%	Cerro Gordo	Columbus	24	2.5%
Almond	**Swain	87	2.5%	Blounts Creek	Beaufort	7	2.5%	Chadbourn	Columbus	24	2.5%
Altamahaw	Alamance	1	2.5%	Blowing Rock	**Watauga &	95	2.5%	Chapel Hill	*Orange &	68	2.5%
Anderson	Dare	28	2.5%		Caldwell	14	2.5%		Durham	32	2.5%
Andrews	**Cherokee	20	2.5%	Blue Ridge	Buncombe	11	2.5%	Charlotte	**Mecklenburg	60	3%
Angier	Harnett	43	2.5%	Boardman	Columbus	24	2.5%	Cherokee	**Swain	87	2.5%
Ansonville	Anson	4	2.5%	Boger City	Lincoln	55	2.5%	Cherry Point	**Craven	25	2.5%
Apex	Wake	92	2.5%	Bogue	Carteret	16	2.5%	Cherryville	Gaston	36	2.5%
Apple Grove	Ashe	5	2.5%	Boiling Springs	Cleveland	23	2.5%	Chimney Rock Village	**Rutherford	81	2.5%
Aquone	Macon	56	2%	Boiling Spring Lake	Brunswick	10	2.5%	China Grove	Rowan	80	2.5%
Arapahoe	Pamlico	69	2%	Bolivia	Brunswick	10	2.5%	Chinquapin	Duplin	31	2.5%
Ararat	Surry	86	2.5%	Bolton	Columbus	24	2.5%	Chocowinity	Beaufort	7	2.5%
Archdale	*Randolph &	76	2.5%	Bonlee	Chatham	19	2.5%	Claremont	Catawba	18	2.5%
	**Guilford	41	2.5%	Bonnie Doone	Cumberland	26	2.5%	Clarendon	Columbus	24	2.5%
Arcola	Warren	93	2.5%	Boomer	Wilkes	97	2.5%	Clarkton	Bladen	9	2.5%
Arden	Buncombe	11	2.5%	Boone	Watauga	95	2.5%	Clayton	Johnston	51	2%
Arlington	Yadkin	99	2.5%	Boonville	Yadkin	99	2.5%	Clemmons	Forsyth	34	2.5%
Ash	Brunswick	10	2.5%	Bostic	**Rutherford	81	2.5%	Cleveland	Rowan	80	2.5%
Asheboro	Randolph	76	2.5%	Bowdens	Duplin	31	2.5%	Cliffside	**Rutherford	81	2.5%
Asheville	Buncombe	11	2.5%	Brasstown	Clay	22	2%	Climax	**Guilford	41	2.5%
Ashford	McDowell	59	2.5%	Brevard	Transylvania	88	2.5%	Clinton	Sampson	82	2.5%
Askewville	Bertie	8	2.5%	Bridgeton	**Craven	25	2.5%	Clyde	Haywood	44	2.5%
Assembly	Haywood	44	2.5%	Broadway	**Lee	53	2.5%	Coats	Harnett	43	2.5%
Atkinson	Pender	71	2.5%	Brookford	Catawba	18	2.5%	Cofield	Hertford	46	2.5%
Atlantic	Carteret	16	2.5%	Brookside	Wayne	96	2.5%	Coijock	**Currituck	27	2.5%
Atlantic Beach	Carteret	16	2.5%	Browns Summit	**Guilford	41	2.5%	Colerain	Bertie	8	2.5%
Aulander	Bertie	8	2.5%	Brunswick	Columbus	24	2.5%	Coleridge	Randolph	76	2.5%
Aurora	Beaufort	7	2.5%	Bryson City	**Swain	87	2.5%	Colfax	**Guilford	41	2.5%
Autryville	Sampson	82	2.5%	Buies Creek	Harnett	43	2.5%	Collettsville	Caldwell	14	2.5%
Avon	Dare	28	2.5%	Bullock	Granville	39	2.5%	Colon	**Lee	53	2.5%
Ayden	Pitt	74	2.5%	Bunn	**Franklin	35	2.5%	Columbia	Tyrrell	89	2.5%
Aydlett	**Currituck	27	2.5%	Bunniel	Harnett	43	2.5%	Columbus	Pok	75	2.5%
Badin	Stanly	84	2%	Burgaw	Pender	71	2.5%	Comfort	Jones	52	2.5%
Bahama	Durham	32	2.5%	Burlington	Alamance	1	2.5%	Como	Hertford	46	2.5%
Bailey	Nash	64	2.5%	Burnsville	Yancey	100	2.5%	Concord	Cabarrus	13	2%
Bakersville	Mitchell	61	2.5%	Butner	Granville	39	2.5%	Conetoe	Edgecombe	33	2.5%
Bald Creek	Yancey	100	2.5%	Butters	Bladen	9	2.5%	Conover	Catawba	18	2.5%
Balfour	Henderson	45	2%	Buxton	Dare	28	2.5%	Connelly Springs	Burke	12	2.5%
Balsam	Jackson	50	2.5%	Bynum	Chatham	19	2.5%	Conway	Northampton	66	2.5%
Balsam Grove	Transylvania	88	2.5%	Cajah Mountain	Caldwell	14	2.5%	Cooleemee	Davie	30	2.5%
Banner Elk	Avery	6	2.5%	Calabash	Brunswick	10	2.5%	Corapeake	Gates	37	2.5%
Barber	Rowan	80	2.5%	Calypso	Duplin	31	2.5%	Cordova	Richmond	77	2.5%
Barco	**Currituck	27	2.5%	Camden	Camden	15	2.5%	Cornelius	**Mecklenburg	60	3%
Barium Springs	Iredell	49	2.5%	Cameron	Moore	63	2%	Corolla	**Currituck	27	2.5%
Barnardsville	Buncombe	11	2.5%	Camp Lejeune	**Onslow	67	2.5%	Cottonade	Cumberland	26	2.5%
Barnesville	Robeson	78	2.5%	Candler	Buncombe	11	2.5%	Council	Bladen	9	2.5%
Bat Cave	Henderson	45	2%	Candor	Montgomery	62	2.5%	Cove City	**Craven	25	2.5%
Bath	Beaufort	7	2.5%	Cane River	Yancey	100	2.5%	Cramerton	Gaston	36	2.5%
Bayboro	Pamlico	69	2%	Canton	Haywood	44	2.5%	Cranberry	Avery	6	2.5%
Bear Creek	Chatham	19	2.5%	Cape Carteret	Carteret	16	2.5%	Creedmoor	Granville	39	2.5%
Bear Poplar	Rowan	80	2.5%	Cape Fear	New Hanover	65	2%	Creston	Ashe	5	2.5%
Beargrass	Martin	58	2.5%	Caroleen	**Rutherford	81	2.5%	Creswell	Washington	94	2.5%
Beaufort	Carteret	16	2.5%	Carolina Beach	New Hanover	65	2%	Crisp	Edgecombe	33	2.5%
Beech Mountain	Avery &	6	2.5%	Carolina Hills	Henderson	45	2%	Crossnore	Avery	6	2.5%
	**Watauga	95	2.5%	Carolina Shores	Brunswick	10	2.5%	Crouse	Lincoln	55	2.5%
Belcross	Camden	15	2.5%	Carrboro	Orange	68	2.5%	Crumpler	Ashe	5	2.5%
Belwets Creek	Forsyth	34	2.5%	Carthage	Moore	63	2%	Culberson	**Cherokee	20	2.5%
Belhaven	Beaufort	7	2.5%	Cary	Wake	92	2.5%	Cullowhee	Jackson	50	2.5%
Bellarthur	Pitt	74	2.5%	Casar	Cleveland	23	2.5%	Cumberland	Cumberland	26	2.5%
Belmont	Gaston	36	2.5%	Cashiers	Jackson	50	2.5%	Cummock	**Lee	53	2.5%
Belvidere	Perquimans	72	2.5%	Castalia	Nash	64	2.5%	Currie	Pender	71	2.5%
Belville	Brunswick	10	2.5%	Castle Hayne	New Hanover	65	2%	Currituck	**Currituck	27	2.5%
Belwood	Cleveland	23	2.5%	Casville	Rockingham	79	2%	Dallas	Gaston	36	2.5%
Bennett	Chatham	19	2.5%	Caswell	Lenoir	54	2.5%	Dana	Henderson	45	2%
Benson	Johnston	51	2%	Caswell Beach	Brunswick	10	2.5%	Danbury	Stokes	85	2.5%
Bermuda Run	Davie	30	2.5%	Catawba	Catawba	18	2.5%	Davidson	**Mecklenburg	60	3%

City or Town	County	Code	Rate	City or Town	County	Code	Rate	City or Town	County	Code	Rate
Davis	Carteret	16	2.5%	Franklinville	Randolph	76	2.5%	Hiddenite	Alexander	2	2.5%
Deep Gap	Watauga	95	2.5%	Freeland	Brunswick	10	2.5%	High Point	Davidson	29	2.5%
Deep Run	Lenoir	54	2.5%	Fremont	Wayne	96	2.5%		***Guilford &	41	2.5%
Delco	Columbus	24	2.5%	Frisco	Dare	28	2.5%		Randolph	76	2.5%
Denton	Davidson	29	2.5%	Fuquay Varina	Wake	92	2.5%	High Rock	Davidson	29	2.5%
Denver	Lincoln	55	2.5%	Gamewell	Caldwell	14	2.5%	High Shoals	*Gaston &	36	2.5%
Derita	**Mecklenburg	60	3%	Garland	Sampson	82	2.5%		Lincoln	55	2.5%
Dillsboro	Jackson	50	2.5%	Garner	Wake	92	2.5%	Highfalls	Moore	63	2%
Dobson	Surry	86	2.5%	Garysburg	Northampton	66	2.5%	Highlands	Jackson &	50	2.5%
Dortches	Nash	64	2.5%	Gaston	Northampton	66	2.5%		*Macon	56	2%
Dover	**Craven	25	2.5%	Gastonia	Gaston	36	2.5%	Hildebran	Burke	12	2.5%
Drexel	Burke	12	2.5%	Gates	Gates	37	2.5%	Hillsborough	Orange	68	2.5%
Dublin	Bladen	9	2.5%	Gatesville	Gates	37	2.5%	Hobbsville	Gates	37	2.5%
Duck	Dare	28	2.5%	George	Northampton	66	2.5%	Hobgood	Halifax	42	2.5%
Dudley	Wayne	96	2.5%	Germanton	Stokes	85	2.5%	Hobucken	Pamlico	69	2%
Dunn	Harnett	43	2.5%	Gerton	Henderson	45	2%	Hoffman	Richmond	77	2.5%
Durants Neck	Perquimans	72	2.5%	Gibson	Scotland	83	2.5%	Holden Beach	Brunswick	10	2.5%
Durham	Durham	32	2.5%	Gibsonville	***Guilford &	41	2.5%	Hollister	Halifax	42	2.5%
Eagle Rock	Wake	92	2.5%		Alamance	1	2.5%	Holly Ridge	**Onslow	67	2.5%
Eagle Springs	Moore	63	2%	Gilkey	**Rutherford	81	2.5%	Holly Springs	Wake	92	2.5%
Earl	Cleveland	23	2.5%	Glade Valley	Alleghany	3	2.5%	Holster	Halifax	42	2.5%
East Arcadia	Bladen	9	2.5%	Glen Alpine	Burke	12	2.5%	Hookerton	Greene	40	2.5%
East Bend	Yadkin	99	2.5%	Glen Raven	Alamance	1	2.5%	Hope Mills	Cumberland	26	2.5%
East Fayetteville	Cumberland	26	2.5%	Glendale Springs	Ashe	5	2.5%	Horse Shoe	Henderson	45	2%
East Flat Rock	Henderson	45	2%	Glendon	Moore	63	2%	Hot Springs	**Madison	57	2.5%
East Lake	Dare	28	2.5%	Glenville	Jackson	50	2.5%	Hubert	**Onslow	67	2.5%
East Laurinburg	Scotland	83	2.5%	Glenwood	McDowell	59	2.5%	Hudson	Caldwell	14	2.5%
East Rockingham	Richmond	77	2.5%	Gloucester	Carteret	16	2.5%	Huntersville	**Mecklenburg	60	3%
East Spencer	Rowan	80	2.5%	Godwin	Cumberland	26	2.5%	Hurdle Mills	Person	73	2.5%
Eden	Rockingham	79	2%	Gold Hill	Rowan	80	2.5%	Husk	Ashe	5	2.5%
Edenton	Chowan	21	2.5%	Goldsboro	Wayne	96	2.5%	Icard	Burke	12	2.5%
Edgemont	Caldwell	14	2.5%	Goldston	Chatham	19	2.5%	Idlewild	**Mecklenburg	60	3%
Edneyville	Henderson	45	2%	Graham	Alamance	1	2.5%	Indian Beach	Carteret	16	2.5%
Edward	Beaufort	7	2.5%	Grandfather Village	Avery	6	2.5%	Indian Trail	Union	90	2.5%
Efand	Orange	68	2.5%	Grandy	**Currituck	27	2.5%	Ingalls	Avery	6	2.5%
Elizabeth City	Pasquotank	70	2.5%	Granite Falls	Caldwell	14	2.5%	Ingold	Sampson	82	2.5%
Elizabethtown	Bladen	9	2.5%	Granite Quarry	Rowan	80	2.5%	Iron Station	Lincoln	55	2.5%
Elk Park	Avery	6	2.5%	Grantham	Wayne	96	2.5%	Ivanhoe	Sampson	82	2.5%
Elkin	*Surry &	86	2.5%	Grantsboro	Pamlico	69	2%	Jackson	Northampton	66	2.5%
	Wilkes	97	2.5%	Grassy Creek	Ashe	5	2.5%	Jackson Hill	Davidson	29	2.5%
Ellenboro	**Rutherford	81	2.5%	Grayson	Ashe	5	2.5%	Jackson Park	Cabarrus	13	2%
Ellerbe	Richmond	77	2.5%	Green Mountain	Yancey	100	2.5%	Jackson Springs	Moore	63	2%
Elm City	Wilson	98	2.5%	Greenevers	Duplin	31	2.5%	Jacksonville	**Onslow	67	2.5%
Elon	Alamance	1	2.5%	Greenlevel	Alamance	1	2.5%	James City	**Craven	25	2.5%
Emerald Isle	Carteret	16	2.5%	Greensboro	**Guilford	41	2.5%	Jamestown	**Guilford	41	2.5%
Emerson	Bladen	9	2.5%	Greenville	Pitt	74	2.5%	Jamesville	Martin	58	2.5%
Encas	Wilson	98	2.5%	Gregory	**Currituck	27	2.5%	Jarvisburg	**Currituck	27	2.5%
Enfield	Halifax	42	2.5%	Grifton	*Pitt &	74	2.5%	Jefferson	Ashe	5	2.5%
Engelhard	Hyde	48	2.5%		Lenoir	54	2.5%	Jonas Ridge	Burke	12	2.5%
Enka	Buncombe	11	2.5%	Grimesland	Pitt	74	2.5%	Jonesville	Yadkin	99	2.5%
Ennice	Alleghany	3	2.5%	Grover	Cleveland	23	2.5%	Julian	*Randolph &	76	2.5%
Enochville	Rowan	80	2.5%	Guilford	**Guilford	41	2.5%		**Guilford	41	2.5%
Emul	**Craven	25	2.5%	Guilford College	**Guilford	41	2.5%	Kannapolis	*Cabarrus &	13	2%
Erwin	Harnett	43	2.5%	Gulf	Chatham	19	2.5%		Rowan	80	2.5%
Ether	Montgomery	62	2.5%	Gumberry	Northampton	66	2.5%	Kelford	Bertie	8	2.5%
Etowah	Henderson	45	2%	Half Moon	**Onslow	67	2.5%	Kelly	Bladen	9	2.5%
Eure	Gates	37	2.5%	Halifax	Halifax	42	2.5%	Kenansville	Duplin	31	2.5%
Eureka	Wayne	96	2.5%	Hallsboro	Columbus	24	2.5%	Kenly	*Johnston &	51	2%
Everetts	Martin	58	2.5%	Hamilton	Martin	58	2.5%		Wilson	98	2.5%
Evergreen	Columbus	24	2.5%	Hamlet	Richmond	77	2.5%	Kernersville	Forsyth	34	2.5%
Fair Bluff	Columbus	24	2.5%	Hampstead	Pender	71	2.5%	Kill Devil Hills	Dare	28	2.5%
Fairfield	Hyde	48	2.5%	Hamptonville	Yadkin	99	2.5%	King	Stokes	85	2.5%
Fairmont	Robeson	78	2.5%	Harbinger	**Currituck	27	2.5%	Kings Mountain	*Cleveland &	23	2.5%
Fairview	Buncombe	11	2.5%	Harkers Island	Carteret	16	2.5%		Gaston	36	2.5%
Fairview	Union	90	2.5%	Harmony	Iredell	49	2.5%	Kingstown	Cleveland	23	2.5%
Faison	Duplin	31	2.5%	Harrells	*Sampson &	82	2.5%	Kinston	Lenoir	54	2.5%
Faith	Rowan	80	2.5%		Duplin	31	2.5%	Kipling	Harnett	43	2.5%
Falcon	Cumberland	26	2.5%	Harrellsville	Hertford	46	2.5%	Kittrell	Vance	91	2.5%
Falkland	Pitt	74	2.5%	Harris	**Rutherford	81	2.5%	Kitty Hawk	Dare	28	2.5%
Fallston	Cleveland	23	2.5%	Harrisburg	Cabarrus	13	2%	Knightdale	Wake	92	2.5%
Farmer	Randolph	76	2.5%	Hassell	Martin	58	2.5%	Knotts Island	**Currituck	27	2.5%
Farmerville	Pitt	74	2.5%	Hatteras	Dare	28	2.5%	Kure Beach	New Hanover	65	2%
Fayetteville	Cumberland	26	2.5%	Havelock	**Craven	25	2.5%	La Grange	Lenoir	54	2.5%
Ferguson	Wilkes	97	2.5%	Haw River	Alamance	1	2.5%	Lafayette	Cumberland	26	2.5%
Flat Rock	Henderson	45	2%	Hayesville	Clay	22	2%	Lake Junaluska	Haywood	44	2.5%
Fleetwood	Ashe	5	2.5%	Hays	Wilkes	97	2.5%	Lake Lure	**Rutherford	81	2.5%
Fletcher	Henderson	45	2%	Hazelwood	Haywood	44	2.5%	Lake Park	Union	90	2.5%
Fontana Dam	Graham	38	2.5%	Hemby Bridge	Union	90	2.5%	Lake Santeetlah	Graham	38	2.5%
Forest City	**Rutherford	81	2.5%	Henderson	Vance	91	2.5%	Lake Toxaway	Transylvania	88	2.5%
Forest Hills	Jackson	50	2.5%	Hendersonville	Henderson	45	2%	Lake View	Moore	63	2%
Fort Bragg	Cumberland	26	2.5%	Henrico	Northampton	66	2.5%	Lake Waccamaw	Columbus	24	2.5%
Fountain	Pitt	74	2.5%	Henrietta	**Rutherford	81	2.5%	Landis	Rowan	80	2.5%
Four Oaks	Johnston	51	2%	Henry River	Burke	12	2.5%	Lansing	Ashe	5	2.5%
Foxfire Village	Moore	63	2%	Hertford	Perquimans	72	2.5%	Lasker	Northampton	66	2.5%
Frank	Avery	6	2.5%	Hickory	*Catawba &	18	2.5%	Lattimore	Cleveland	23	2.5%
Franklin	Macon	56	2%		Burke	12	2.5%	Laurel Hill	Scotland	83	2.5%
Franklinton	**Franklin	35	2.5%	Hickory Grove	**Mecklenburg	60	3%	Laurel Park	Henderson	45	2%

City or Town	County	Code	Rate	City or Town	County	Code	Rate	City or Town	County	Code	Rate
Laurel Springs	Alleghany	3	2.5%	Mill Spring	Polk	75	2.5%	Pamele	Martin	58	2.5%
Laurinburg	Scotland	83	2.5%	Millers Creek	Wilkes	97	2.5%	Patterson	Caldwell	14	2.5%
Lawndale	Cleveland	23	2.5%	Milton	Caswell	17	2%	Patterson Springs	Cleveland	23	2.5%
Lawsonville	Stokes	85	2.5%	Milwaukee	Northampton	66	2.5%	Paw Creek	**Mecklenburg	60	3%
Leasburg	Caswell	17	2%	Mineral Springs	Union	90	2.5%	Peachland	Anson	4	2.5%
Leggett	Edgecombe	33	2.5%	Minneapolis	Avery	6	2.5%	Peletier	Carteret	16	2.5%
Leicester	Buncombe	11	2.5%	Minnesott Beach	Pamlico	69	2%	Pelham	Caswell	17	2%
Leland	Brunswick	10	2.5%	Minpro	Mitchell	61	2.5%	Pembroke	Robeson	78	2.5%
Lemon Springs	**Lee	53	2.5%	Mint Hill	**Mecklenburg	60	3%	Pendleton	Northampton	66	2.5%
Lenoir	Caldwell	14	2.5%	Misenheimer	Stanly	84	2%	Penland	Mitchell	61	2.5%
Lewiston-Woodville	Bertie	8	2.5%	Mocksville	Davie	30	2.5%	Penrose	Transylvania	88	2.5%
Lewisville	Forsyth	34	2.5%	Momeyer	Nash	64	2.5%	Pensacola	Yancey	100	2.5%
Lexington	Davidson	29	2.5%	Moncure	Chatham	19	2.5%	Pfafftown	Forsyth	34	2.5%
Liberty	Randolph	76	2.5%	Monroe	Union	90	2.5%	Pike Road	Beaufort	7	2.5%
Lilesville	Anson	4	2.5%	Montezuma	Avery	6	2.5%	Pikeville	Wayne	96	2.5%
Lillington	Harnett	43	2.5%	Montreat	Buncombe	11	2.5%	Pilot Mountain	Surry	86	2.5%
Lincolnton	Lincoln	55	2.5%	Mooreboro	Cleveland	23	2.5%	Pine Hall	Stokes	85	2.5%
Linden	Cumberland	26	2.5%	Mooreville	Iredell	49	2.5%	Pine Hill	Lenoir	54	2.5%
Linville	Avery	6	2.5%	Moravian Falls	Wilkes	97	2.5%	Pine Knoll Shores	Carteret	16	2.5%
Linville Falls	Burke	12	2.5%	Morehead City	Carteret	16	2.5%	Pine Level	Johnston	51	2%
Linwood	Davidson	29	2.5%	Morgans Corner	Pasquotank	70	2.5%	Pinebluff	Moore	63	2%
Little Switzerland	McDowell	59	2.5%	Morganton	Burke	12	2.5%	Pinehurst	Moore	63	2%
Littleton	Halifax	42	2.5%	Morrisville	Wake	92	2.5%	Pineola	Avery	6	2.5%
Locust	Stanly	84	2%	Morven	Anson	4	2.5%	Pinetops	Edgecombe	33	2.5%
Long View	*Catawba &	18	2.5%	Mount Airy	Surry	86	2.5%	Pinetown	Beaufort	7	2.5%
	Burke	12	2.5%	Mount Gilead	Montgomery	62	2.5%	Pineville	**Mecklenburg	60	3%
Longhurst	Person	73	2.5%	Mount Holly	Gaston	36	2.5%	Piney Creek	Alleghany	3	2.5%
Longisland	Catawba	18	2.5%	Mount Mourne	Iredell	49	2.5%	Pinkney	Gaston	36	2.5%
Longwood	Brunswick	10	2.5%	Mount Olive	*Wayne &	96	2.5%	Pinnacle	Stokes	85	2.5%
Louisburg	**Franklin	35	2.5%		Duplin	31	2.5%	Pisgah Forest	Transylvania	88	2.5%
Love Valley	Iredell	49	2.5%	Mount Pleasant	Cabarrus	13	2%	Pittsboro	Chatham	19	2.5%
Lowell	Gaston	36	2.5%	Mount Ulla	Rowan	80	2.5%	Pleasant Garden	**Guilford	41	2.5%
Lowgap	Surry	86	2.5%	Mount Vernon Springs	Chatham	19	2.5%	Pleasant Hill	Northampton	66	2.5%
Lowland	Pamlico	69	2%	Mountain Home	Henderson	45	2%	Plumtree	Avery	6	2.5%
Lucama	Wilson	98	2.5%	Moyock	**Currituck	27	2.5%	Plymouth	Washington	94	2.5%
Lumber Bridge	Robeson	78	2.5%	Murfreesboro	Hartford	46	2.5%	Point Harbor	**Currituck	27	2.5%
Lumberton	Robeson	78	2.5%	Murphy	**Cherokee	20	2.5%	Polkton	Anson	4	2.5%
Lynn	Polk	75	2.5%	Nags Head	Dare	28	2.5%	Polkville	Cleveland	23	2.5%
Macclesfield	Edgecombe	33	2.5%	Nakina	Columbus	24	2.5%	Pollocksville	Jones	52	2.5%
Mackeys	Washington	94	2.5%	Naples	Henderson	45	2%	Pope Air Force Base	Cumberland	26	2.5%
Macon	Warren	93	2.5%	Nashville	Nash	64	2.5%	Poplar Branch	**Currituck	27	2.5%
Madison	Rockingham	79	2%	Navassa	Brunswick	10	2.5%	Potecasi	Northampton	66	2.5%
Maggie Valley	Haywood	44	2.5%	Nebo	McDowell	59	2.5%	Powells Point	**Currituck	27	2.5%
Magnolia	Duplin	31	2.5%	Neuse	Wake	92	2.5%	Powellsville	Bertie	8	2.5%
Maiden	Catawba	18	2.5%	Neuse Forest	**Craven	25	2.5%	Princeton	Johnston	51	2%
Mamers	Harnett	43	2.5%	New Bern	**Craven	25	2.5%	Princeville	Edgecombe	33	2.5%
Mamie	**Currituck	27	2.5%	New Hill	Wake	92	2.5%	Proctorville	Robeson	78	2.5%
Manns Harbor	Dare	28	2.5%	New Holland	Hyde	48	2.5%	Prospect Hill	Caswell	17	2%
Manson	Warren	93	2.5%	New Hope	Wake	92	2.5%	Providence	Caswell	17	2%
Manteo	Dare	28	2.5%	New London	Stanly	84	2%	Purlear	Wilkes	97	2.5%
Maple	**Currituck	27	2.5%	Newell	**Mecklenburg	60	3%	Raeford	Hoke	47	2.5%
Maple Hill	Pender	71	2.5%	Newland	Avery	6	2.5%	Raleigh	Wake	92	2.5%
Marble	Cherokee	20	2.5%	Newport	Carteret	16	2.5%	Ramseur	Randolph	76	2.5%
Margarettsville	Northampton	66	2.5%	Newton	Catawba	18	2.5%	Randleman	Randolph	76	2.5%
Marietta	Robeson	78	2.5%	Newton Grove	Sampson	82	2.5%	Ranlo	Gaston	36	2.5%
Marion	McDowell	59	2.5%	Niagra	Moore	63	2%	Ranlo Smyre	Gaston	36	2.5%
Marshall	**Madison	57	2.5%	Norlina	Warren	93	2.5%	Ransomville	Beaufort	7	2.5%
Marshallberg	Carteret	16	2.5%	Norman	Richmond	77	2.5%	Raynham	Robeson	78	2.5%
Mars Hill	**Madison	57	2.5%	North Asheboro	Randolph	76	2.5%	Red Cross	Stanly	84	2%
Marshville	Union	90	2.5%	North Belmont	Gaston	36	2.5%	Red Oak	Nash	64	2.5%
Marston	Richmond	77	2.5%	North Topsail Beach	**Onslow	67	2.5%	Red Springs	Robeson	78	2.5%
Marvin	Union	90	2.5%	North Wilkesboro	Wilkes	97	2.5%	Reidsville	Rockingham	79	2%
Matthews	**Mecklenburg	60	3%	Northside	Granville	39	2.5%	Relief	Mitchell	61	2.5%
Maury	Greene	40	2.5%	Northwest	Brunswick	10	2.5%	Rennert	Robeson	78	2.5%
Maxton	*Robeson &	78	2.5%	Norwood	Stanly	84	2%	Research Triangle			
	Scotland	83	2.5%	Oak City	Martin	58	2.5%	Park (RTP)	*Durham &	32	2.5%
Mayodan	Rockingham	79	2%	Oak Island	Brunswick	10	2.5%		Wake	92	2.5%
Maysville	Jones	52	2.5%	Oak Ridge	**Guilford	41	2.5%	Rex	Robeson	78	2.5%
McAdenville	Gaston	36	2.5%	Oakboro	Stanly	84	2%	Rhodhiss	*Caldwell &	14	2.5%
McCain	Hoke	47	2.5%	Ocean Isle Beach	Brunswick	10	2.5%		Burke	12	2.5%
McDonald	Robeson	78	2.5%	Ocracoke	Hyde	48	2.5%	Rich Square	Northampton	66	2.5%
McFarlan	Anson	4	2.5%	Old Fort	McDowell	59	2.5%	Richfield	Stanly	84	2%
McGrady	Wilkes	97	2.5%	Old Trap	Camden	15	2.5%	Richlands	**Onslow	67	2.5%
McLeansville	**Guilford	41	2.5%	Olin	Iredell	49	2.5%	Ridgecrest	Buncombe	11	2.5%
Mebane	*Alamance &	1	2.5%	Olivia	Harnett	43	2.5%	Ridgeway	Warren	93	2.5%
	Orange	68	2.5%	Oriental	Pamlico	69	2%	Riegelwood	Columbus	24	2.5%
Merritt	Pamlico	69	2%	Orum	Robeson	78	2.5%	River Bend	**Craven	25	2.5%
Merry Hill	Bertie	8	2.5%	Ossipee	Alamance	1	2.5%	Rivermont	Lenoir	54	2.5%
Mesic	Pamlico	69	2%	Oteen	Buncombe	11	2.5%	Roanoke Rapids	Halifax	42	2.5%
Micaville	Yancey	100	2.5%	Otto	Macon	56	2%	Roaring Gap	Alleghany	3	2.5%
Micro	Johnston	51	2%	Overhills	Harnett	43	2.5%	Roaring River	Wilkes	97	2.5%
Middleburg	Vance	91	2.5%	Oxford	Granville	39	2.5%	Robbins	Moore	63	2%
Middlesex	Nash	64	2.5%	Pactolus	Pitt	74	2.5%	Robbinsville	Graham	38	2.5%
Middletown	Hyde	48	2.5%	Palmyra	Halifax	42	2.5%	Robersonville	Martin	58	2.5%
Midland	Cabarrus	13	2%	Pantego	Beaufort	7	2.5%	Rockford	Surry	86	2.5%
Midway	Cabarrus	13	2%	Parkton	Robeson	78	2.5%	Rockingham	Richmond	77	2.5%
Midway Park	**Onslow	67	2.5%	Parkwood	Durham	32	2.5%	Rockwell	Rowan	80	2.5%

City or Town	County	Code	Rate	City or Town	County	Code	Rate	City or Town	County	Code	Rate
Rocky Mount	*Nash & Edgecombe	64	2.5%	Spindale	**Rutherford	81	2.5%	Viewmont	Catawba	18	2.5%
Rocky Point	Pender	71	2.5%	Spot	**Currituck	27	2.5%	Vilas	Watauga	95	2.5%
Rodanthe	Dare	28	2.5%	Spring Hope	Nash	64	2.5%	Waco	Cleveland	23	2.5%
Roduco	Gates	37	2.5%	Spring Lake	Cumberland	26	2.5%	Wade	Cumberland	26	2.5%
Rolesville	Wake	92	2.5%	Spruce Pine	Mitchell	61	2.5%	Wadesboro	Anson	4	2.5%
Ronda	Wilkes	97	2.5%	St. James	Brunswick	10	2.5%	Wagram	Scotland	83	2.5%
Roper	Washington	94	2.5%	Stacy	Carteret	16	2.5%	Wake Forest	Wake	92	2.5%
Roseboro	Sampson	82	2.5%	Staley	Randolph	76	2.5%	Wakula	Robeson	78	2.5%
Rose Hill	Duplin	31	2.5%	Stallings	Union	90	2.5%	Walkertown	Forsyth	34	2.5%
Rosman	Transylvania	88	2.5%	Stanfield	Stanly	84	2%	Wallace	*Duplin & Pender	31	2.5%
Rougemont	Durham	32	2.5%	Stanley	Gaston	36	2.5%	Wallburg	Davidson	29	2.5%
Rowan Mill	Rowan	80	2.5%	Stantonsburg	Wilson	98	2.5%	Walnut	**Madison	57	2.5%
Rowland	Robeson	78	2.5%	Star	Montgomery	62	2.5%	Walnut Cove	Stokes	85	2.5%
Roxboro	Person	73	2.5%	State Road	Surry	86	2.5%	Walnut Creek	Wayne	96	2.5%
Roxobel	Bertie	8	2.5%	Statesville	Iredell	49	2.5%	Walstonburg	Greene	40	2.5%
Ruffin	Rockingham	79	2%	Stedman	Cumberland	26	2.5%	Wanchese	Dare	28	2.5%
Rural Hall	Forsyth	34	2.5%	Stella	Carteret	16	2.5%	Warne	Clay	22	2%
Ruth	**Rutherford	81	2.5%	Stem	Granville	39	2.5%	Warrensville	Ashe	5	2.5%
Rutherford College	Burke	12	2.5%	Stokes	Pitt	74	2.5%	Warrenton	Warren	93	2.5%
Rutherfordton	**Rutherford	81	2.5%	Stokesdale	**Guilford	41	2.5%	Warsaw	Duplin	31	2.5%
Saint Helena	Pender	71	2.5%	Stoneville	Rockingham	79	2%	Washington	Beaufort	7	2.5%
Saint Pauls	Robeson	78	2.5%	Stonewall	Pamlico	69	2%	Washington Park	Beaufort	7	2.5%
Salemberg	Sampson	82	2.5%	Stony Point	Alexander	2	2.5%	Watha	Pender	71	2.5%
Salisbury	Rowan	80	2.5%	Stovall	Granville	39	2.5%	Waves	Dare	28	2.5%
Salter Path	Carteret	16	2.5%	Stumpy Point	Dare	28	2.5%	Waxhaw	Union	90	2.5%
Saluda	Pok	75	2.5%	Sugar Grove	Watauga	95	2.5%	Waynesville	Haywood	44	2.5%
Salvo	Dare	28	2.5%	Suit	**Cherokee	20	2.5%	Weaverville	Buncombe	11	2.5%
Sandy Creek	Brunswick	10	2.5%	Summerfield	**Guilford	41	2.5%	Webster	Jackson	50	2.5%
Sandy Ridge	Stokes	85	2.5%	Sunbury	Gates	37	2.5%	Weddington	Union	90	2.5%
Sandyfield	Columbus	24	2.5%	Sunset Beach	Brunswick	10	2.5%	Weeksville	Pasquotank	70	2.5%
Sanford	**Lee	53	2.5%	Supply	Brunswick	10	2.5%	Welcome	Davidson	29	2.5%
Sapphire	Transylvania	88	2.5%	Surf City	Pender	71	2.5%	Weldon	Halifax	42	2.5%
Saratoga	Wilson	98	2.5%	Swannanoa	Buncombe	11	2.5%	Wendell	Wake	92	2.5%
Sawmills	Caldwell	14	2.5%	Swan Quarter	Hyde	48	2.5%	Wentworth	Rockingham	79	2%
Saxapahaw	Alamance	1	2.5%	Swansboro	**Onslow	67	2.5%	Wesley Chapel	Union	90	2.5%
Scaly Mountain	Macon	56	2%	Sweepsonville	Alamance	1	2.5%	West Concord	Cabarrus	13	2%
Scotland Neck	Halifax	42	2.5%	Sylva	Jackson	50	2.5%	West End	Moore	63	2%
Scotts	Iredell	49	2.5%	Tabor City	Columbus	24	2.5%	West Jefferson	Ashe	5	2.5%
Scottville	Ashe	6	2%	Tapoco	Graham	38	2.5%	Westfield	Surry	86	2.5%
Scranton	Hyde	48	2.5%	Tar Heel	Bladen	9	2.5%	Whispering Pines	Moore	63	2%
Seaboard	Northampton	66	2.5%	Tarboro	Edgecombe	33	2.5%	Whitakers	*Edgecombe & Nash	33	2.5%
Seagrove	Randolph	76	2.5%	Taylorsville	Alexander	2	2.5%	White Lake	Bladen	9	2.5%
Sealevel	Carteret	16	2.5%	Taylorstown	Moore	63	2%	White Oak	Bladen	9	2.5%
Sedalia	**Guilford	41	2.5%	Teachey	Duplin	31	2.5%	White Plains	Surry	86	2.5%
Selma	Johnston	51	2%	Terrell	Catawba	18	2.5%	Whitehead	Alleghany	3	2.5%
Semora	Caswell	17	2%	Thomasville	Davidson	29	2.5%	Whiteville	Columbus	24	2.5%
Seven Devils	Avery & *Watauga	6	2.5%	Thurmond	Wilkes	97	2.5%	Whitnel	Caldwell	14	2.5%
Seven Springs	Wayne	96	2.5%	Tillery	Halifax	42	2.5%	Whitsett	**Guilford	41	2.5%
Seymour Johnson	Northampton	66	2.5%	Timberlake	Person	73	2.5%	Whittier	*Jackson & **Swain	50	2.5%
Air Force Base	Wayne	96	2.5%	Toast	Surry	86	2.5%	Wilbar	Wilkes	97	2.5%
Shady Forest	Brunswick	10	2.5%	Tobaccoville	Forsyth	34	2.5%	Wildwood	Carteret	16	2.5%
Shallotte	Brunswick	10	2.5%	Todd	*Ashe & Watauga	5	2.5%	Wilkesboro	Wilkes	97	2.5%
Shannon	Robeson	78	2.5%	Tomahawk	Sampson	82	2.5%	Willard	Pender	71	2.5%
Sharpsburg	*Nash & Edgecombe & Wilson	64	2.5%	Topsail Beach	Pender	71	2.5%	Williamston	Martin	58	2.5%
Shawsboro	**Currituck	27	2.5%	Topton	**Cherokee	20	2.5%	Williston	Carteret	16	2.5%
Shelby	Cleveland	23	2.5%	Townsville	Vance	91	2.5%	Willow Springs	Wake	92	2.5%
Sherrills Ford	Catawba	18	2.5%	Traphill	Wilkes	97	2.5%	Wilmington	New Hanover	65	2%
Shiloh	Camden	15	2.5%	Trenton	Jones	52	2.5%	Wilson	Wilson	98	2.5%
Siler City	Chatham	19	2.5%	Trent Woods	**Craven	25	2.5%	Wilson's Mills	Johnston	51	2%
Siloam	Surry	86	2.5%	Trinity	Randolph	76	2.5%	Windsor	Bertie	8	2.5%
Simpson	Pitt	74	2.5%	Truitt	Watauga	95	2.5%	Winfall	Perquimans	72	2.5%
Sims	Wilson	98	2.5%	Troy	Iredell	49	2.5%	Wingate	Union	90	2.5%
Skyland	Buncombe	11	2.5%	Tuckasegee	Montgomery	62	2.5%	Winnabow	Brunswick	10	2.5%
Sloop Point	Pender	71	2.5%	Turkey	Sampson	82	2.5%	Winston-Salem	Forsyth	34	2.5%
Smithfield	Johnston	51	2%	Turnersburg	Iredell	49	2.5%	Winterville	Pitt	74	2.5%
Smyrna	Carteret	16	2.5%	Tuxedo	Henderson	45	2%	Winton	Hertford	46	2.5%
Sneads Ferry	**Onslow	67	2.5%	Tyner	Chowan	21	2.5%	Wise	Warren	93	2.5%
Snow Camp	Alamance	1	2.5%	Unaka	**Cherokee	20	2.5%	Woodland	Northampton	66	2.5%
Snow Hill	Greene	40	2.5%	Union	Hertford	46	2.5%	Woodfin	Buncombe	11	2.5%
Sophia	Randolph	76	2.5%	Union Grove	Iredell	49	2.5%	Woodleaf	Rowan	80	2.5%
South Mills	Camden	15	2.5%	Union Mills	**Rutherford	81	2.5%	Woodsdale	Person	73	2.5%
Southern Pines	Moore	63	2%	Unionville	Union	90	2.5%	Woodville	Bertie	8	2.5%
Southern Shores	Dare	28	2.5%	Valdese	Burke	12	2.5%	Worthville	Randolph	76	2.5%
Southmont	Davidson	29	2.5%	Vale	Lincoln	55	2.5%	Wrightsville Beach	New Hanover	65	2%
Southport	Brunswick	10	2.5%	Valle Crucis	Watauga	95	2.5%	Yadkinville	Yadkin	99	2.5%
Sparta	Alleghany	3	2.5%	Vanceboro	**Craven	25	2.5%	Yanceyville	Caswell	17	2%
Speed	Edgecombe	33	2.5%	Vandemere	Pamlico	69	2%	Youngsville	**Franklin	35	2.5%
Spencer	Rowan	80	2.5%	Varnamtown	Brunswick	10	2.5%	Zebulon	Wake	92	2.5%
Spencer Mountain	Gaston	36	2.5%	Vass	Moore	63	2%	Zionville	Watauga	95	2.5%
				Vaughan	Warren	93	2.5%	Zirconia	Henderson	45	2%
				Verona	**Onslow	67	2.5%				

*Use this county if unsure of the county in which the business is located.
**County tax rate effective January 1, 2003.