

Occupancy tax collections fiscal year 2017-2018

Counties	Rate	Total net collections	Municipalities	Rate	Total net collections
	%	\$		%	\$
ALAMANCE COUNTY	3%	903,642			
ALLEGHANY COUNTY	6%	76,686			
ANSON COUNTY	6%	30,026			
ASHE COUNTY	3%	274,351	TOWN OF WEST JEFFERSON	3%	66,151
AVERY COUNTY			TOWN OF BANNER ELK	6%	240,316
			TOWN OF SUGAR MOUNTAIN	6%	243,213
BEAUFORT COUNTY			TOWN OF WASHINGTON	6%	358,832
BRUNSWICK COUNTY	1%	1,589,493	CITY OF SOUTHPORT	3%	106,270
			TOWN OF CASWELL BEACH	6%	270,679
			TOWN OF HOLDEN BEACH	6%	2,173,993
			TOWN OF LELAND	3%	154,283
			TOWN OF OAK ISLAND	5%	1,703,433
			TOWN OF OCEAN ISLE BEACH	6%	2,604,310
			TOWN OF SHALLOTTE	3%	87,608
			TOWN OF SUNSET BEACH	5%	941,306
			VILLAGE OF BALD HEAD ISLAND	6%	1,241,645
BUNCOMBE COUNTY	6%	23,324,431			
BURKE COUNTY	6%	523,468			
CABARRUS COUNTY	6%	5,681,813			
CALDWELL COUNTY	3%	131,365	CITY OF LENOIR	3%	91,890
CAMDEN COUNTY	6%	25,580			
CARTERET COUNTY	6%	7,578,125			
CATAWBA COUNTY			CITY OF CLAREMONT	4%	10,268
			CITY OF HICKORY	6%	2,050,198
CHATHAM COUNTY	3%	118,808			

CHEROKEE COUNTY	4%	396,751		
CHOWAN COUNTY	5%	159,567		
CLAY COUNTY	3%	37,144		
CLEVELAND COUNTY	3%	693,108	CITY OF KINGS MOUNTAIN	3% 131,599
			CITY OF SHELBY	3% 259,817
			TOWN OF BOILING SPRINGS	3% 22,130
			TOWN OF GROVER	3% 2,005
COLUMBUS COUNTY	3%	114,787		
CRAVEN COUNTY	6%	1,833,123		
CUMBERLAND COUNTY	6%	6,126,728		
CURRITUCK COUNTY	6%	11,913,048		
DARE COUNTY	6%	29,708,764		
DAVIDSON COUNTY			CITY OF LEXINGTON	6% 327,810
			CITY OF THOMASVILLE	6% 143,598
DAVIE COUNTY	3%	135,390	TOWN OF BERMUDA RUN	3% 71,111
			TOWN OF MOCKSVILLE	3% 50,450
DUPLIN COUNTY	6%	240,283		
DURHAM COUNTY	6%	12,161,069		
EDGECOMBE COUNTY	6%	77,353		
FORSYTH COUNTY	6%	6,099,219		
FRANKLIN COUNTY	6%	73,155		
GASTON COUNTY	3%	1,613,260	CITY OF BELMONT	3% 104,084
			CITY OF GASTONIA	3% 673,572
			CITY OF MOUNT HOLLY	3% 69,879
GRAHAM COUNTY	3%	259,922	TOWN OF FONTANA DAM	3% 78,868
			TOWN OF ROBBINSVILLE	3% 43,655
GRANVILLE COUNTY	6%	351,886		

GUILFORD COUNTY	3%	6,044,016	CITY OF GREENSBORO	3%	5,289,873
			CITY OF HIGH POINT	3%	407,339
			TOWN OF KERNERSVILLE	3%	161,720
HALIFAX COUNTY	5%	934,626	CITY OF ROANOKE RAPIDS	1%	156,511
HARNETT COUNTY	3%	13,864	CITY OF DUNN	6%	583,782
HAYWOOD COUNTY	4%	1,570,359			
HENDERSON COUNTY	5%	2,304,334			
HERTFORD COUNTY	3%	48,248	TOWN OF AHOSKIE	3%	45,499
HYDE COUNTY	5%	567,256			
IREDELL COUNTY			CITY OF STATESVILLE	5%	1,089,283
			TOWN OF MOORESVILLE	4%	1,059,285
			TOWN OF TROUTMAN	3%	580
JACKSON COUNTY	4%	1,092,332			
JOHNSTON COUNTY	3%	841,195	TOWN OF BENSON	2%	9,455
			TOWN OF KENLY	2%	26,872
			TOWN OF SELMA	2%	123,311
			TOWN OF SMITHFIELD	2%	255,516
LEE COUNTY	3%	250,137	CITY OF SANFORD	3%	125,897
LENOIR COUNTY	3%	257,303	CITY OF KINSTON	3%	256,793
LINCOLN COUNTY	3%	128,795	CITY OF LINCOLNTON	3%	118,059
MACON COUNTY	3%	960,373	TOWN OF FRANKLIN	3%	104,696
MADISON COUNTY	5%	364,089			
MARTIN COUNTY	6%	273,449			
MCDOWELL COUNTY	5%	542,955			
MECKLENBURG COUNTY	8%				
Occupancy Tax	6%	45,817,729			
NASCAR Tax	2%	15,195,604			
MITCHELL COUNTY	3%	72,000			

MONTGOMERY COUNTY	3%	43,532			
MOORE COUNTY	3%	1,645,378			
NASH COUNTY	5%	1,556,968			
NEW HANOVER COUNTY	3%	b	5,938,083	CITY OF WILMINGTON	3% 3,751,158
				TOWN OF CAROLINA BEACH	3% 1,228,806
				TOWN OF KURE BEACH	3% 516,846
				TOWN OF WRIGHTSVILLE BEACH	3% 1,325,316
NORTHAMPTON COUNTY	6%	86,262			
ONSLow COUNTY	3%	2,089,905		CITY OF JACKSONVILLE	3% 973,843
				TOWN OF NORTH TOPSAIL BEACH	3% 1,122,633
				TOWN OF SWANSBORO	3% 68,371
ORANGE COUNTY	3%	1,581,745		TOWN OF CARRBORO	3% 180,355
				TOWN OF CHAPEL HILL	3% 1,281,461
				TOWN OF HILLSBOROUGH	3% 70,863
PAMLICO COUNTY				TOWN OF ORIENTAL	3% 26,093
PASQUOTANK COUNTY	6%	651,219			
PENDER COUNTY	3%	13,368		TOWN OF BURGAW	3% 7,911
				TOWN OF SURF CITY	3% * 674,989
				TOWN OF TOPSAIL BEACH	3% 422,327
PERQUIMANS COUNTY	6%	7,837			
PERSON COUNTY	6%	294,625			
PITT COUNTY	6%	2,363,110			
POLK COUNTY	3%	245,521		TOWN OF COLUMBUS	3% 30,808
				TOWN OF TRYON	3% 26,937
RANDOLPH COUNTY	5%	1,020,429			
RICHMOND COUNTY	3%	381,282			

ROBESON COUNTY			CITY OF LUMBERTON	6%	1,385,945
			TOWN OF PEMBROKE	3%	36,202
			TOWN OF ROWLAND	2%	10,890
			TOWN OF ST PAULS	6%	35,609
ROCKINGHAM COUNTY	3%	335,794	CITY OF EDEN	2%	71,083
			CITY OF REIDSVILLE	2%	56,555
ROWAN COUNTY	6%	875,123	CITY OF SALISBURY	3%	109,836
RUTHERFORD COUNTY	6%	1,167,470			
SAMPSON COUNTY	6%	117,879			
SCOTLAND COUNTY	6%	309,808			
STANLY COUNTY	6%	310,361			
SURRY COUNTY	6%	109,562	CITY OF MOUNT AIRY	6%	479,863
			TOWN OF DOBSON	6%	140,850
			TOWN OF ELKIN	6%	162,224
			TOWN OF PILOT MOUNTAIN	6%	23,091
SWAIN COUNTY	4%	913,639			
TRANSYLVANIA COUNTY	5%	831,956			
TYRRELL COUNTY	6%	6,517			
UNION COUNTY			CITY OF MONROE	5%	622,351
VANCE COUNTY	6%	429,315			
WAKE COUNTY	6%	25,997,116			
WASHINGTON COUNTY	6%	139,582			
WATAUGA COUNTY	6%	c 1,640,507	TOWN OF BEECH MOUNTAIN	6%	323,694
			TOWN OF BLOWING ROCK	6%	1,013,927
			TOWN OF BOONE	6%	1,539,821
			TOWN OF SEVEN DEVILS	6%	141,377
WAYNE COUNTY	1%	170,410	CITY OF GOLDSBORO	5%	787,268
WILKES COUNTY			TOWN OF WILKESBORO	3%	165,499

WILSON COUNTY	6%		1,206,916		
YADKIN COUNTY	6%	c	25,079	TOWN OF JONESVILLE	6% 327,527
				TOWN OF YADKINVILLE	6% 32,742
YANCEY COUNTY	3%		97,295		
TOTAL			\$ 242,134,602		\$ 43,312,515

NOTES

Data compiled from reports furnished by counties and municipalities to the Local Government Division, North Carolina Department of Revenue

- a The Village of Bald Head Island is exempt from the 1% Brunswick County tax**
- b New Hanover Occupancy Tax is 3% countywide, with an additional 3% in unincorporated areas.**
- c Watauga County and Yadkin County Occupancy Taxes only apply in unincorporated areas.**