

Occupancy tax collections fiscal year 2018-2019

Counties	Rate	Total net collections	Municipalities	Rate	Total net collections
	%	\$		%	\$
ALAMANCE COUNTY	3%	962,310			
ALLEGHANY COUNTY	6%	80,471			
ANSON COUNTY	6%	35,667			
ASHE COUNTY	3%	300,956	TOWN OF WEST JEFFERSON	3%	72,400
AVERY COUNTY			TOWN OF BANNER ELK	6%	497,665
			TOWN OF SUGAR MOUNTAIN	6%	287,054
BEAUFORT COUNTY			TOWN OF WASHINGTON	6%	438,325
BRUNSWICK COUNTY	1%	1,677,037	CITY OF SOUTHPORT	3%	113,267
			TOWN OF CASWELL BEACH	6%	322,839
			TOWN OF HOLDEN BEACH	6%	2,104,731
			TOWN OF LELAND	3%	117,659
			TOWN OF OAK ISLAND	5%	2,017,746
			TOWN OF OCEAN ISLE BEACH	6%	2,604,058
			TOWN OF SHALLOTTE	3%	80,958
			TOWN OF SUNSET BEACH	5%	925,459
			VILLAGE OF BALD HEAD ISLAND	6%	1,155,101
BUNCOMBE COUNTY	6%	25,339,145			
BURKE COUNTY	6%	572,103			
CABARRUS COUNTY	6%	5,711,875			
CALDWELL COUNTY	3%	139,971	CITY OF LENOIR	3%	108,471
CAMDEN COUNTY	6%	19,388			
CARTERET COUNTY	6%	7,716,833			
CATAWBA COUNTY			CITY OF CLAREMONT	4%	10,684
			CITY OF HICKORY	6%	2,177,957
CHATHAM COUNTY	3%	139,165			

CHEROKEE COUNTY	4%	406,680		
CHOWAN COUNTY	5%	183,521		
CLAY COUNTY	3%	39,344		
CLEVELAND COUNTY	3%	466,901	CITY OF KINGS MOUNTAIN	3% 116,413
			CITY OF SHELBY	3% 327,982
			TOWN OF BOILING SPRINGS	3% 21,437
			TOWN OF GROVER	3% 965
				466,797
COLUMBUS COUNTY	3%	193,029		
CRAVEN COUNTY	6%	2,112,498		
CUMBERLAND COUNTY	6%	7,228,557		
CURRITUCK COUNTY	6%	12,475,908		
DARE COUNTY	6%	30,637,180		
DAVIDSON COUNTY			CITY OF LEXINGTON	6% 367,932
			CITY OF THOMASVILLE	6% 150,420
DAVIE COUNTY	3%	144,440	TOWN OF BERMUDA RUN	3% 58,011
			TOWN OF MOCKSVILLE	3% 56,929
DUPLIN COUNTY	6%	293,465		
DURHAM COUNTY	6%	13,389,189		
EDGECOMBE COUNTY	6%	94,471		
FORSYTH COUNTY	6%	6,562,411		
FRANKLIN COUNTY	6%	71,289		
GASTON COUNTY	3%	1,703,856	CITY OF BELMONT	3% 97,229
			CITY OF GASTONIA	3% 702,015
			CITY OF MOUNT HOLLY	3% 83,369
GRAHAM COUNTY	3%	266,860	TOWN OF FONTANA DAM	3% 78,373
			TOWN OF ROBBINSVILLE	3% 38,522
GRANVILLE COUNTY	6%	287,488		

GUILFORD COUNTY	3%	6,588,717	CITY OF GREENSBORO	3%	5,844,316
			CITY OF HIGH POINT	3%	405,082
			TOWN OF KERNERSVILLE	3%	173,887
HALIFAX COUNTY	5%	928,761	CITY OF ROANOKE RAPIDS	1%	157,219
HARNETT COUNTY	3%	50,830	CITY OF DUNN	6%	612,808
HAYWOOD COUNTY	4%	1,646,580			
HENDERSON COUNTY	5%	2,550,107			
HERTFORD COUNTY	3%	63,140	TOWN OF AHOSKIE	3%	63,294
HYDE COUNTY	5%	900,094			
IREDELL COUNTY			CITY OF STATESVILLE	5%	1,150,853
			TOWN OF MOORESVILLE	4%	1,083,675
			TOWN OF TROUTMAN	3%	1,256
JACKSON COUNTY	4%	1,174,014			
JOHNSTON COUNTY	3%	1,046,476	TOWN OF BENSON	2%	58,276
			TOWN OF KENLY	2%	35,150
			TOWN OF SELMA	2%	133,088
			TOWN OF SMITHFIELD	2%	288,289
LEE COUNTY	3%	270,577	CITY OF SANFORD	3%	269,796
LENOIR COUNTY	3%	225,597	CITY OF KINSTON	3%	235,563
LINCOLN COUNTY	3%	151,311	CITY OF LINCOLNTON	3%	136,798
MACON COUNTY	3%	1,011,827	TOWN OF FRANKLIN	3%	147,792
MADISON COUNTY	5%	385,138			
MARTIN COUNTY	6%	330,785			
MCDOWELL COUNTY	5%	591,010			
MECKLENBURG COUNTY	8%				
Occupancy Tax	6%	48,455,680			
NASCAR Tax	2%	16,001,340			
MITCHELL COUNTY	3%	66,331			

MONTGOMERY COUNTY	3%	42,208			
MOORE COUNTY	3%	1,885,704			
NASH COUNTY	5%	1,738,285			
NEW HANOVER COUNTY	3%	b	7,119,680	CITY OF WILMINGTON	3% 5,000,812
				TOWN OF CAROLINA BEACH	3% 1,432,489
				TOWN OF KURE BEACH	3% 585,320
				TOWN OF WRIGHTSVILLE BEACH	3% 1,311,778
NORTHAMPTON COUNTY	6%	83,171			
ONSLow COUNTY	3%	2,776,596		CITY OF JACKSONVILLE	3% 1,528,013
				TOWN OF NORTH TOPSAIL BEACH	3% 1,078,436
				TOWN OF SWANSBORO	3% 98,782
ORANGE COUNTY	3%	1,671,718		TOWN OF CARRBORO	3% 190,358
				TOWN OF CHAPEL HILL	3% 1,348,893
				TOWN OF HILLSBOROUGH	3% 73,225
PAMLICO COUNTY				TOWN OF ORIENTAL	3% 29,526
PASQUOTANK COUNTY	6%	697,858			
PENDER COUNTY	3%	28,089		TOWN OF BURGAW	3% 12,616
				TOWN OF SURF CITY	3% * 705,327
				TOWN OF TOPSAIL BEACH	3% 431,048
PERQUIMANS COUNTY	6%	10,644			
PERSON COUNTY	6%	282,990			
PITT COUNTY	6%	2,641,175			
POLK COUNTY	3%	289,106		TOWN OF COLUMBUS	3% 32,686
				TOWN OF TRYON	3% 24,021
RANDOLPH COUNTY	5%	1,149,609			
RICHMOND COUNTY	3%	478,100			

ROBESON COUNTY			CITY OF LUMBERTON	6%	1,655,581
			TOWN OF PEMBROKE	3%	46,895
			TOWN OF ROWLAND	2%	9,197
			TOWN OF ST PAULS	6%	41,337
ROCKINGHAM COUNTY	3%	418,497	CITY OF EDEN	2%	85,804
			CITY OF REIDSVILLE	2%	77,172
ROWAN COUNTY	6%	1,042,457	CITY OF SALISBURY	3%	
RUTHERFORD COUNTY	6%	1,592,537			
SAMPSON COUNTY	6%	199,177			
SCOTLAND COUNTY	6%	371,386			
STANLY COUNTY	6%	332,201			
SURRY COUNTY	6%	111,256	CITY OF MOUNT AIRY	6%	520,236
			TOWN OF DOBSON	6%	126,457
			TOWN OF ELKIN	6%	160,536
			TOWN OF PILOT MOUNTAIN	6%	25,792
SWAIN COUNTY	4%	1,009,426			
TRANSYLVANIA COUNTY	5%	924,270			
TYRRELL COUNTY	6%	5,268			
UNION COUNTY			CITY OF MONROE	5%	635,256
VANCE COUNTY	6%	402,028			
WAKE COUNTY	6%	29,328,077			
WASHINGTON COUNTY	6%	146,847			
WATAUGA COUNTY	6%	c 1,837,552	TOWN OF BEECH MOUNTAIN	6%	405,461
			TOWN OF BLOWING ROCK	6%	1,078,877
			TOWN OF BOONE	6%	1,516,945
			TOWN OF SEVEN DEVILS	6%	166,344
WAYNE COUNTY	1%	214,829	CITY OF GOLDSBORO	5%	959,917
WILKES COUNTY			TOWN OF WILKESBORO	3%	172,755

WILSON COUNTY	6%		1,372,961			
YADKIN COUNTY	6%	c	26,620	TOWN OF JONESVILLE	6%	321,578
				TOWN OF YADKINVILLE	6%	34,397
YANCEY COUNTY	3%		102,959			
TOTAL			\$ 262,023,604			\$ 48,321,777

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.