

COUNTY AND MUNICIPAL OCCUPANCY TAX RATES 2012-2013

Alamance	3%	Gaston	3%	Pamlico	----
Alleghany	6%	Belmont	3%	Oriental	3%
Anson	6%	Dallas	3%	Pasquotank	6%
Ashe	3%	Gastonia	3%	Pender	3%
West Jefferson	3%	Mount Holly	3%	Burgaw	3%
Avery	----	Graham	3%	Surf City*	3%
Banner Elk	6%	Fontana Dam	3%	Topsail Beach	3%
Sugar Mountain	6%	Granville	6%	Perquimans	6%
Beaufort	----	Guilford	3%	Person	6%
Washington	6%	Greensboro	3%	Pitt	6%
Brunswick	1%	High Point	3%	Polk	3%
Bald Head Island	6%	Halifax	5%	Columbus	3%
Caswell Beach	5%	Roanoke Rapids	1%	Tryon	3%
Holden Beach	6%	Harnett	6%	Randolph	5%
Leland	3%	Haywood	4%	Richmond	6%
Oak Island	5%	Henderson	5%	Robeson	----
Ocean Isle Beach	5%	Hertford	3%	Lumberton	6%
Shallotte	3%	Ahoskie	3%	Pembroke	3%
Southport	3%	Murfreesboro	3%	Rowland	2%
Sunset Beach	6%	Hyde	3%	St. Pauls	6%
Buncombe	4%	Iredell	----	Rockingham	3%
Burke	6%	Mooresville	4%	Eden	2%
Cabarrus	6%	Statesville	5%	Reidsville	2%
Caldwell	3%	Troutman	3%	Rowan	3%
Camden	6%	Jackson	3%	Salisbury	3%
Carteret	5%	Johnston	3%	Rutherford	5%
Catawba	----	Benson	2%	Sampson	3%
Claremont	4%	Kenly	2%	Scotland	6%
Hickory	6%	Selma	2%	Stanly	6%
Chatham	3%	Smithfield	2%	Surry	6%
Cherokee	4%	Lee	3%	Dodson	6%
Chowan	5%	Lenoir	3%	Elkin	6%
Clay	3%	Kinston	3%	Mount Airy	6%
Cleveland	3%	Lincoln	3%	Pilot Mountain	6%
Boiling Springs	3%	Lincolnton	3%	Swain	4%
Kings Mountain	3%	Macon	3%	Transylvania	5%
Shelby	3%	Franklin	3%	Tyrell	6%
Columbus	3%	Madison	5%	Union	----
Craven	6%	Martin	6%	Monroe	5%
Cumberland	3%	McDowell	5%	Vance	6%
Currituck	6%	Mecklenburg	8%	Wake	6%
Dare	5%	Mitchell	3%	Washington	6%
Davidson	----	Montgomery	3%	Watauga	6% See Notes
Lexington	6%	Moore	3%	Beech Mountain*	6%
Thomasville	6%	Nash	5%	Blowing Rock*	6%
Davie	3%	New Hanover	3%	Boone	6%
Bermuda Run	3%	Carolina Beach	3%	Seven Devils	6%
Mocksville	3%	Kure Beach	3%	Wayne	----
Duplin	6%	Wilmington	3%	Goldsboro	5%
Durham	6%	Wrightsville Beach	3%	Wilkes	----
Forsyth	6%	Northampton	6%	Wilkesboro	3%
Franklin	6%	Onslow	3%	Wilson	3%
		Jacksonville	3%	Yadkin	6%
		North Topsail Beach	3%	Jonesville	6%
		Swansboro	3%	Yadkinville	6%
		Orange	3%	Yancey	3%
		Chapel Hill*	3%		

Note:
 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