

COUNTY AND MUNICIPAL OCCUPANCY TAX RATES 2006-2007

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