

**COUNTY AND MUNICIPAL OCCUPANCY TAX RATES 2007-2008**

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

**Note:**

Brunswick County Occupancy Tax does not apply to Village of Bald Head Island

Watauga County Occupany Tax only applies to areas outside of municipalities