

COUNTY AND MUNICIPAL OCCUPANCY TAX RATES 2008-2009

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

* Indicates municipalities located in multiple counties.

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 tax only applies to unincorporated areas.