

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%	See Notes	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%
Shalotte	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%	See notes	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.