

COUNTY AND MUNICIPAL OCCUPANCY TAX RATES 2009-2010

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