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General Instructions:

Food, county, and transit tax amounts entered on the claim for refund must equal the total amounts by rate on Form E-536R. This chart reflects the county sales and use tax rate and transit tax rate in effect for periods beginning April 1, 2019 and forward. If a county levied a transit tax rate, the transit tax rate is in addition to the county sales and use tax rate. If a date other than April 1, 2019 is listed in this chart, the date is the first day on which a rate increase applied in the county and the new rate applies from that day forward. Rates prior to April 1, 2019 can be found at www.ncdor.gov.

Example: Alleghany County lists "4-1-19" in the "County 2.00%" column and "10-1-22" in the "County 2.25%" column. This means from April 1, 2019 through September 30, 2022 the county rate of sales and use tax in Alleghany County was 2.00% and from October 1, 2022 until the present, the county rate of sales and use tax in Alleghany County is 2.25%.

County	County 2.00%	County 2.25%	Transit 0.50%
Alamance	4-1-19		
Alexander		4-1-19	
Alleghany	4-1-19	10-1-22	
Anson		4-1-19	
Ashe		4-1-19	
Avery	4-1-19		
Beaufort	4-1-19		
Bertie	4-1-19	7-1-20	
Bladen	4-1-19		
Brunswick	4-1-19		
Buncombe		4-1-19	
Burke	4-1-19		
Cabarrus		4-1-19	
Caldwell	4-1-19		
Camden	4-1-19		
Carteret	4-1-19		
Caswell	4-1-19		
Catawba		4-1-19	
Chatham	4-1-19	10-1-20	
Cherokee		4-1-19	
Chowan	4-1-19		
Clay		4-1-19	
Cleveland	4-1-19		
Columbus	4-1-19		
Craven	4-1-19		
Cumberland		4-1-19	
Currituck	4-1-19		
Dare	4-1-19		
Davidson		4-1-19	
Davie	4-1-19		
Duplin		4-1-19	
Durham		4-1-19	4-1-19
Edgecombe		4-1-19	
Forsyth	4-1-19	7-1-20	
Franklin	4-1-19		
Gaston		4-1-19	
Gates	4-1-19		
Graham		4-1-19	
Granville	4-1-19		
Greene		4-1-19	
Guilford	4-1-19		
Halifax		4-1-19	
Harnett		4-1-19	
Haywood		4-1-19	
Henderson	4-1-19		
Hertford		4-1-19	
Hoke	4-1-19		
Hyde	4-1-19		
Iredell	4-1-19		
Jackson		4-1-19	

County	County 2.00%	County 2.25%	Transit 0.50%
Johnston	4-1-19		
Jones		4-1-19	
Lee		4-1-19	
Lenoir	4-1-19		
Lincoln		4-1-19	
Macon	4-1-19		
Madison	4-1-19	10-1-20	
Martin		4-1-19	
McDowell	4-1-19		
Mecklenburg	4-1-19		4-1-19
Mitchell	4-1-19		
Montgomery		4-1-19	
Moore		4-1-19	
Nash	4-1-19		
New Hanover		4-1-19	
Northampton	4-1-19		
Onslow		4-1-19	
Orange		4-1-19	4-1-19
Pamlico	4-1-19		
Pasquotank		4-1-19	
Pender	4-1-19		
Perquimans	4-1-19		
Person	4-1-19		
Pitt		4-1-19	
Polk	4-1-19		
Randolph		4-1-19	
Richmond	4-1-19		
Robeson		4-1-19	
Rockingham		4-1-19	
Rowan		4-1-19	
Rutherford		4-1-19	
Sampson		4-1-19	
Scotland	4-1-19		
Stanly		4-1-19	
Stokes	4-1-19		
Surry		4-1-19	
Swain		4-1-19	
Transylvania	4-1-19		
Tyrrell	4-1-19		
Union	4-1-19		
Vance	4-1-19		
Wake	4-1-19		4-1-19
Warren	4-1-19		
Washington	4-1-19	7-1-24	
Watauga	4-1-19		
Wayne	4-1-19		
Wilkes		4-1-19	
Wilson	4-1-19		
Yadkin	4-1-19		
Yancey	4-1-19		