



**Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov**

**IMPORTANT NOTICE:
ADDITIONAL 0.25% LOCAL SALES AND USE TAX**

Effective April 1, 2019, the following counties adopted resolutions to levy an additional 0.25% local sales and use tax:

**Graham County
Moore County**

**Stanly County
Swain County**

Effective April 1, 2019, the local rate of sales and use tax in Graham, Moore, Stanly, and Swain Counties is 2.25%. Per N.C. Gen. Stat. § 105-164(a), the general 4.75% State and 2.25% local rates of sales and use tax (total rate of 7.00%) apply to taxable sales, purchases, and the gross receipts derived from the following when sold at retail and sourced to one of the above counties:

- Tangible personal property not specifically subject to another rate of sales tax;
- Sales and leases of certain digital property including: an audio work, an audiovisual work, a book, a magazine, a newspaper, a newsletter, a report, or another publication, a photograph, and a greeting card;
- Lease or rental of tangible personal property that is not specifically subject to another rate of sales tax;
- Service contract or renewal of a service contract;
- Prepaid meal plan;
- Admission charges to an entertainment activity;
- Rental of accommodations;
- Receipts from the sale or recharge of prepaid telephone calling service, including prepaid wireless calling service;
- Satellite digital audio radio service;
- Repair, maintenance, and installation services;
- Receipts from laundries, dry cleaning, linen rental or similar businesses but does not include receipts derived from coin, token, or card-operated washing machines, extractors and dryers; and
- Alcoholic beverages, tobacco products, prepared food, candy, dietary supplements, soft drinks, and food sold through a vending machine.

Retailers and facilitators should collect and are liable for the additional 0.25% local sales and use tax on the sales price of or the gross receipts derived from retail sales, leases, and other transactions sourced to Graham, Moore, Stanly, and Swain Counties, including items sold by a retailer to a customer in another county where the retailer delivers the product to the customer in Graham, Moore, Stanly, or Swain Counties. The provisions of the Local Government Sales and Use Tax Law, with respect to a retailer or facilitator required to collect sales and use tax in a taxing county, and the liability for local sales and use tax, are applicable to the new levy.