

## IMPORTANT NOTICE: LOCAL SALES AND USE TAX RATE CHANGE

Effective October 1, 2022, Alleghany County will increase the local sales and use tax rate by 0.25%.

### General State and Local Tax Rates in Alleghany County as of October 1, 2022

Effective October 1, 2022, the local rate of sales and use tax in Alleghany County will increase to 2.25%. The general State sales and use tax rate will remain 4.75%. As a result, the total general State rate and local rate of sales and use tax in Alleghany County will increase from 6.75% to 7.00%.

County	Local Rate	Transit Rate	State Rate	Total Local, Transit, and State Rate
Alleghany	2.25%	-	4.75%	7.00%

The new rate applies to the sales price, purchase price, or gross receipts derived from the retail sale or lease of all taxable items except those listed in the next section. Retailers are liable for the new tax rate on sales sourced to Alleghany County. Purchasers are liable for the new rate of use tax if the retailer does not collect the tax at the time of sale.

### Taxable Items Not Subject to the New Rate

The additional 0.25% local rate of sales and use tax **does not apply** to the sales price or purchase price of, or the gross receipts derived from the sales or lease of the following items: boats, aircraft, qualified jet engines, manufactured homes, modular homes, video programming, antique spirituous liquor and spirituous liquor other than mixed beverages, electricity, piped natural gas, aviation gasoline and jet fuel, telecommunications service and ancillary service, and qualifying food items subject to the 2% local rate of tax. Each of these items is subject to a specific rate of tax that will not change on October 1, 2022. For additional information visit: <https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-rates>.

### Effective Date of New Rate

For items billed on a monthly or other periodic basis, the new rate applies to the first billing period on or after October 1, 2022.

For items not billed on a monthly or other periodic basis, the new rate applies to amounts received for items provided on or after October 1, 2022 except for items purchased to fulfill certain real property contracts.

For additional guidance on the administration and application of sales and use tax rate increases visit: [www.ncdor.gov/documents/general-guidance-local-sales-and-use-tax-rate-increase](http://www.ncdor.gov/documents/general-guidance-local-sales-and-use-tax-rate-increase).

### Assistance

After November 1, 2022, the revised Form E-536, Schedule of County Sales and Use Taxes, will be available and can be obtained on the Department's website or by calling the Department's Forms Line at 1-877-252-3052 (toll-free).