

North Carolina “Meals” Taxes: Levying Jurisdictions and Rates of Tax

Jurisdiction	<u>Total Rate of Tax on “Prepared Food”</u>	<u>All Taxes on “Prepared Food”</u>					
<i>Municipalities</i>							
Hillsborough	8.5%	<u>Meals Tax</u>	<u>Sales Taxes (Orange County)</u>				
			<u>State</u>	<u>Art. 39</u>	<u>Art. 40</u>	<u>Art. 42</u>	<u>Art. 43</u>
		1.0%	4.75%	1.0%	0.5%	0.5%	0.5%
<i>Counties</i>							
Cumberland	8.0%	<u>Meals Tax</u>	<u>Sales Taxes</u>				
			<u>State</u>	<u>Art. 39</u>	<u>Art. 40</u>	<u>Art. 42</u>	<u>Art. 43</u>
		1.0%	4.75%	1.0%	0.5%	0.5%	N/A
Dare	7.25%	<u>Meals Tax</u>	<u>Sales Taxes</u>				
			<u>State</u>	<u>Art. 39</u>	<u>Art. 40</u>	<u>Art. 42</u>	<u>Art. 43</u>
		1.0%	4.75%	1.0%	0.5%	0.5%	N/A
Mecklenburg	8.25%	<u>Meals Tax</u>	<u>Sales Taxes</u>				
			<u>State</u>	<u>Art. 39</u>	<u>Art. 40</u>	<u>Art. 42</u>	<u>Art. 43</u>
		1.0%	4.75%	1.0%	0.5%	0.5%	0.5%
Wake	8.25%	<u>Meals Tax</u>	<u>Sales Taxes</u>				
			<u>State</u>	<u>Art. 39</u>	<u>Art. 40</u>	<u>Art. 42</u>	<u>Art. 43</u>
		1.0%	4.75%	1.0%	0.5%	0.5%	0.5%