



FOCUS ON CURRITUCK

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The Official Newsletter of Currituck County Government



Decision 2026: Quarter-Cent Sales Tax Referendum

Voters decide in November whether to implement a quarter-cent sales tax on certain purchases to create a new revenue source for Currituck County.

If passed, the sales tax will apply to purchases of prepared food and drinks, clothing, vacation rentals, and household supplies.

Certain common purchases will be exempt from the quarter-cent sales tax, including groceries, gasoline, prescription medicines, and vehicles.



A key point of this strategy is it collects revenue from visitors, who account for an estimated 60% of sales tax revenue.

The quarter-cent sales tax would generate an estimated \$2.3 million annually. This amount is equivalent to three cents of property tax.

Uses For The Revenue

1. Infrastructure improvements and expansion
2. Public Safety services for citizens

Benefits To Currituck County

1. Supports economic development and job growth.
2. Enhances quality of life and community well-being.
3. Everyone contributes - visitors and residents.
4. Reduces reliance on property tax.

“What does a Quarter-Cent mean?”

Quarter-Cent = ¼ of a penny (\$0.0025)



A quarter-cent increase amounts to one additional penny for every \$4.00 spent.



County Revenue & Sales Tax 101

In North Carolina, counties have three main sources of general fund revenue:

1. Property Tax
2. Sales Tax
3. Permits and Fees

In the current budget year, property tax revenue funds 62% of essential Currituck County services and programs. By comparison, sales tax revenue funds approximately 11%.

The North Carolina legislature authorized sales tax collection to provide an added source of revenue for counties to meet their growing financial needs and to reduce reliance on other revenue, such as property tax.

All NC counties levy 6.75% sales tax. **Did you know that 4.75% of that goes to the state?** This means that only 2% is collected by the county. One percent can be used for any purpose which the county is authorized. The remaining one percent includes set asides for public school capital.

Currently, 48 counties in North Carolina levy the quarter-cent sales tax. If the quarter-cent sales tax referendum passes, the county's portion will increase to 2.25% and the total sales tax levy will increase to 7.00% on applicable purchases.