



**Tax Administration**

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**Gross Receipts Tax Division**  
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[www.wake.gov/tax](http://www.wake.gov/tax)

**To: Concessionaires at the North Carolina State Fair Grounds  
For Got To Be NC May Festival**

**From:** Gross Receipts -Prepared Food and Beverage Tax Division

**RE: Notice of One Percent (1%) Prepared Food and Beverage Tax**

Effective January 1, 1993, the Wake County Board of Commissioners levied a Prepared Food & Beverage Tax at the rate of one percent (1%) on the sale price of prepared food and beverages. This tax applies to prepared food and beverages sold by retailers operating at the Got to Be NC Festival (May event) that are subject to North Carolina Sales & Use Tax pursuant to N.C. General Statute §105-164.4(a)(1).

This notice applies to vendors participating in the Got to Be NC Festival, held on the North Carolina State Fairgrounds. Although hosted on State Fair property, the Got to Be NC Festival is a separate event from the annual North Carolina State Fair and is administered independently for Wake County tax reporting purposes.

The Wake County Prepared Food & Beverage Tax applies to:

- Prepared food intended for immediate consumption
- Non-alcoholic beverages sold for immediate consumption
- Alcoholic beverages (beer, wine, and mixed beverages) sold for on-site consumption

Prepared food or beverage is defined as any food or beverage that has been altered (other than solely by cooling) by preparing, combining, dividing, heating, or serving to make it available for immediate human consumption.

Separate from North Carolina State Sales Tax

The one percent (1%) Prepared Food & Beverage Tax is a Wake County tax and is administered by Wake County, not the North Carolina Department of Revenue. The North Carolina Department of Revenue administers and collects the 7.25% State and applicable local sales tax. The Wake County Prepared Food & Beverage Tax is collected in addition to State sales tax. When both taxes apply, the total tax rate on prepared food and beverage sales is 8.25%.

Reporting & Payment Process – Got to Be NC Festival

Vendors without an existing monthly Prepared Food & Beverage account will be required to report and remit tax through a DocuSign-based reporting process. The DocuSign form serves as the official reporting record for festival activity. Upon completion of the form, an online bill will be generated for electronic payment; payment may also be submitted by check, if necessary.

Vendors with an existing monthly Prepared Food & Beverage account may report festival activity through their regular account only with prior coordination and confirmation from Wake County Tax Administration. Email communications with additional instructions will be sent in the weeks leading up to the festival. Absent such confirmation, vendors will be required to use the DocuSign and online bill payment process for Got to Be NC Festival sales.

If you have questions regarding this notice or require clarification on any of the information provided, please review the information at [wake.gov/tax/GTBNC](http://wake.gov/tax/GTBNC). For further questions, contact the Gross Receipts Division of Wake County Tax Administration by email at [wakepfbfair@wake.gov](mailto:wakepfbfair@wake.gov) or by phone at 919-856-5999.