TEL 919 856 5999

Gross Receipts Tax Division
Wake County Justice Center
301 S. McDowell Street, Suite 3800
P.O. Box 2719 Raleigh, NC 27602
www.wake.gov/tax
Email Us at wakepfbfair@wake.gov

WAKE COUNTY NORTH CAROLINA | Tax Administration

To: All prepared food and beverage sellers at the North Carolina State Fairgrounds

October 15 through October 25, 2026

From: Jefferey Benenhaley, Prepared Food and Beverage Tax Division

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

Effective January 1, 1993, the Wake County Board of Commissioners levied a Prepared Food and Beverage Tax of one percent (1%) of the sale price of prepared food and beverages. **This tax is applicable to all prepared food and beverages sold by any retailer with sales operating anywhere on the North Carolina State Fairgrounds that are subject to N.C. Sales tax imposed by the State under General Statute 105-164.4(a)(1).**

A prepared food or beverage is defined as any food or beverage which has been altered by preparing, combining, dividing, heating, or serving, to make the food or beverage available for immediate human consumption.

The one percent (1%) Prepared Food and Beverage Tax is a county tax and is **an additional tax** to the combined seven and one quarter percent (7.25%) North Carolina and County sales tax collected by the State of North Carolina. (The total tax with NC State sales use and the Wake County Prepared Food & Beverage tax is **8.25%**.)

Please track your daily gross prepared food and beverage sales in your POS system and **report your actual sales immediately after the fair ends on Monday, October 26, 2026**. **October 30, 2026, is the final deadline to submit your sales report — this is a hard cutoff, not a target date.** By waiting until the close of the fair for this filing, you will be reporting your actual sales rather than the estimated sales used in previous years.

For 2026, submit your sales electronically — either by e-mail with our 2026 NC State Fair sales form, or by visiting our website and completing the form online via DocuSign sales reporting link.

Wake County Tax Administration will not have an office or staff stationed at the fairgrounds this year. Staff will be on-site to speak with vendors and answer PFB tax questions ahead of and during the fair, but there is no appointment desk or office location on the fairgrounds. For filing questions, please call **919-856-5999** or email **wakepfbfair@wake.gov**.

THERE WILL BE NO CASH/CHECKS/PAYMENTS ACCEPTED ON THE FAIRGROUNDS THIS YEAR. All filings will be online, and payment is due immediately upon receipt of your invoice.

If you wish to pay by cash, you may still do so at our office at 301 S. McDowell St, 3rd Floor, Ste 3800. Please reach out if you need directions.

If your point-of-sale system charges customers a 1% PFB tax at checkout, this does not by itself fulfill your reporting or payment obligation to Wake County. You must still report your actual taxable sales and pay the invoice generated from that report. Report your taxable sales amount only — do not include any tax already collected at checkout in your reported figure.

Nonprofit status does not automatically exempt sales from PFB tax. Contact our office with questions about whether an exemption applies to your organization.

Questions? Email us at wakepfbfair@wake.gov