

Gross Receipts Tax

Cumberland County Tax Administration Office



What is Gross Receipts Tax?

- Gross Receipts Tax is a sales tax imposed by Cumberland County under North Carolina General Statute 105-164.4. Cumberland County levies a special sales tax on all prepared food and beverages, as well as on room occupancy.
- The Gross receipts tax was established in 1993 to help finance the Crown Coliseum. Revenue from this tax also supports the Convention and Visitors Bureau, the Arts Council, and the Tourism Development Authority.

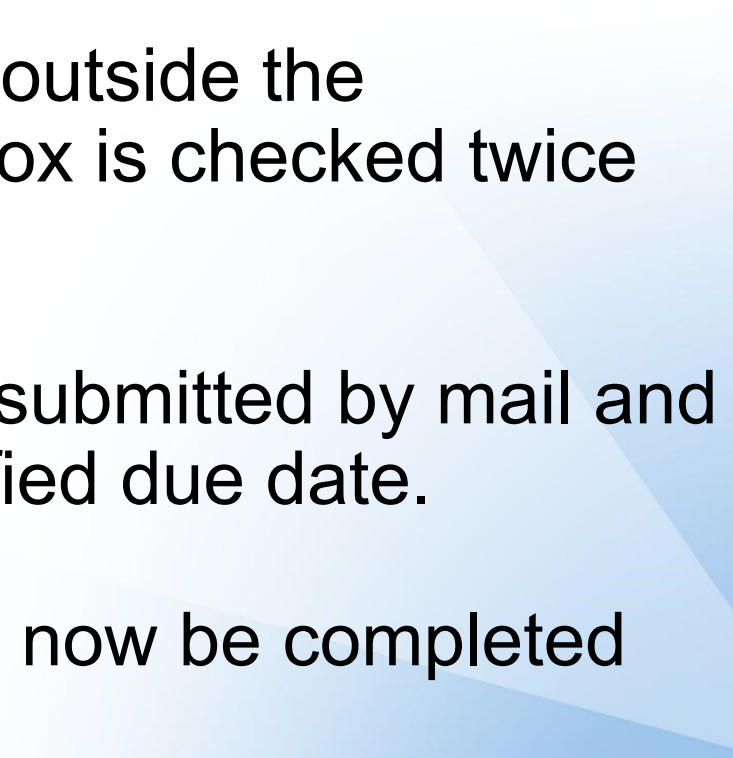
Food and Beverage Tax

- The Food and Beverage Tax is a 1% sales tax on all prepared food and beverages sold in Cumberland County. This tax is collected in addition to the 7% state sales tax.
- Food and Beverage Tax payments are due by the 25th day of the month following the month in which the tax is collected.
- Who must collect and remit the Food and Beverage Tax? All establishments that sell prepared food or beverages for consumption by the customer are required to collect and remit this tax. This includes, but is not limited to, restaurants, cafés, lounges, bars and caterers.

Room Occupancy Tax

- The Room Occupancy Tax is a 6% tax charged all sleeping or lodging accommodations sold in Cumberland County. This tax is collected in addition to the 7% state sales tax.
- Room Occupancy Tax payments are due by the 20th day of the month following the month in which the tax is collected.
- Who must collect and remit the Room Occupancy Tax? Hotels, motels, and any short-term rental properties such as Airbnb accommodations.

How to File and Pay Gross Receipts

- **In Person :** Returns and Payments can be made by cash or check at the office.
 - **Drop Box:** A secure drop box is located outside the Cumberland County Courthouse. This box is checked twice daily, at 8 a.m. and 4 p.m.
 - **By Mail:** Returns and Payments can be submitted by mail and must be USPS postmarked by the specified due date.
 - **Online:** Filing returns and payments can now be completed conveniently on the new online portal.
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Setting Up Your Account for the Online Portal

- The Tax Office requires a completed PIN Request Form for your account.
- This form must be submitted by mail, via the drop box, or in person at the office.
- Once the Tax Office receives the completed form, a PIN number will be issued to you for use with the online portal.

Joseph R. Utley, Jr.
Tax Administrator


CUMBERLAND
COUNTY
NORTH CAROLINA
Office of the Tax Administrator

Amy B. Kindlaw
Chief of Assessment
and Collections

Tami K. Botello
Chief of Real Estate
and Mapping

PIN REQUEST FORM

Indicate Gross Receipts Tax Type: ☐ Prepared Food & Beverage
☐ Room Occupancy

Corporate Name: _____
Trade Name: _____
Contact Name: _____
Contact Phone: _____
Contact Email: _____
Mailing Address: _____

I would like to request a PIN number to access the above gross receipt account. The contact's name and mailing address must match system information.

Signature _____ Date _____

Mail completed PIN Request form to:

Cumberland County Tax Administration
Attn: Gross Receipts Tax
PO Box 449
Fayetteville NC 28302-0449


Please allow 7-10 business days to receive your PIN by mail. It will be mailed to the mailing address listed above.

To set up a new account, or for account changes, please call Cumberland County Tax Administration at 910-678-7592 or 910-621-6893

Courthouse, 5th Floor | Suite 530 | P.O. Box 449
Fayetteville, North Carolina 28302-0449 | Phone: 910-678-7507 | Fax: 910-678-7582
cumberlandcountync.gov

Online Portal

The online portal can be accessed through the Cumberland County Tax Administration website or by scanning the QR code below.



The screenshot displays the Cumberland County Tax Administration website. At the top left is the Cumberland County North Carolina logo, featuring a blue and yellow star. To the right is a search bar with the text "Search" and a magnifying glass icon. Below the logo is a blue navigation bar with four tabs: "Departments", "How Do I", "Business", and "Your Gov". Under the "Departments" tab, a sidebar lists various services: "Tax Administration" (highlighted in blue), "About Us", "Property Tax Revaluation", "Real Estate & GIS/Mapping", "Personal Property", "Tax Bill Options", "Tax Relief Programs", "Exemptions/Exclusions/Military", and "Forms & Publications". The main content area shows a breadcrumb trail: "Home Page > Departments > Tax Administration > Gross Receipts/Special Sales Tax". Below this is the heading "Gross Receipts/Special Sales Tax". The main text announces the launch of the "Gross Receipts Portal" and states that it will allow business owners to file "Food & Beverage" and "Room Occupancy" tax returns and be directed to "MyCCNCPAY" for payments. It also mentions that users need to complete a PIN Request Form and submit it by mail. A note specifies that a separate form must be completed for each account and/or location. At the bottom, there is a link for the "Gross Receipt Tax PIN Request Form".

CUMBERLAND COUNTY
NORTH CAROLINA

Search

Departments How Do I Business Your Gov

Home Page > Departments > Tax Administration > Gross Receipts/Special Sales Tax

Gross Receipts/Special Sales Tax

Cumberland County Tax Administration is excited to announce the launch of our new **Gross Receipts Portal**,

This user-friendly online service will allow business owners to conveniently file **Food & Beverage** and **Room Occupancy** Tax returns and be seamlessly directed to **MyCCNCPAY** to make payments.

To get started, please complete the PIN Request Form linked below and submit it to our office by mail.

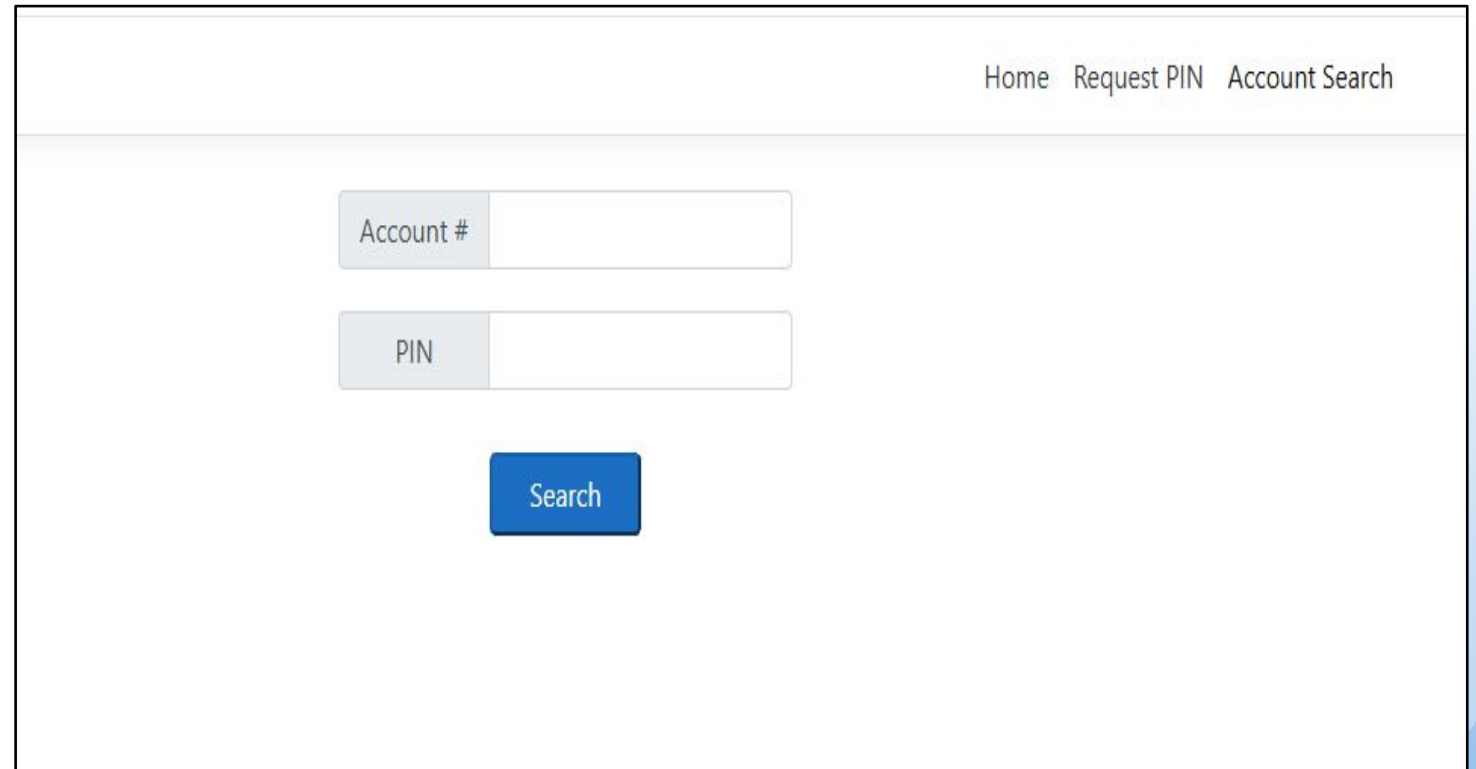
Note: A separate form must be completed for each account and/or location.

[Gross Receipt Tax PIN Request Form](#)



Online Portal

- Once on the portal's home page, you can perform an account search using your account number and PIN.



The screenshot displays the 'Account Search' page of an online portal. At the top right, there are navigation links: 'Home', 'Request PIN', and 'Account Search'. The main content area features two input fields: the first is labeled 'Account #' and the second is labeled 'PIN'. Below these fields is a blue 'Search' button. The entire interface is enclosed in a thin black border.

Online Portal

How to complete the Monthly Tax Return:

1. Select the Month: Choose the month for which you are filing taxes.
2. Enter Gross Retail Receipts: Fill in the total sales for month.
3. Report Non-Prepared Food & Beverages (if applicable):
 - Include all non-prepared food and beverage sales.
 - Include any sales made through third-party delivery services.

Create New Return

Account Information			
Account Number: 1284			
Owner Name: 1000 RESTAURANT INC - TEST			
Owner Address: 1000 MAIN ST FAYETTEVILLE NC 28301-1000			
Account Type: GR Food and Beverage			
Credit Remaining: \$0.00			
Return Information			
Filed By	John Smith		
For the month of	July	Return Year	2025
Bill Due Date	08/25/2025	Excess Tax \$	0.00
Credit Refunded \$	0.00	Credit To Be Applied \$	0.00
Locations			
<u>Location Name</u>	<u>Address</u>	<u>Jurisdiction</u>	
1000 RESTAURANT INC - TEST	1000 MAIN ST FAYETTEVILLE NC 28301-1000	CUMBERLAND COUNTY	
Gross Retail Receipts (Excluding Sales Tax) \$	75000.00	Non-Prepared Food/Beverage Receipts \$	500.00

Go To Final Review

Online Portal

- Verify all information before submitted.
- To make changes, use “Redo Return”.
- Once the return has been submitted, changes must be done in the office.

Please verify the return information before submitting. After submission, you will have to contact the county tax office to change your return.

Account: 1284 **Bill Number:** 0001174399-2025-2025-0000-00

Return Type: GR Food and Beverage **Date Submitted:** 8/12/2025

Month Ending: 7/31/2025

Bill Due Date: 8/25/2025

Filed By: John Smith

Total Sales Value: \$74,500.00

Excess Tax Amount: \$0.00

Current Due: \$745.00

*Current Due does not include the credit to be applied

Credit Refunded: \$0.00

Credit To Be Applied: \$0.00

Penalties Total: \$0.00

Tax Total: \$745.00

Balance Due: \$745.00

1000 RESTAURANT INC - TEST
1000 MAIN ST FAYETTEVILLE NC 28301-1000

Locations

Name	Address	Receipts	Non-Prepared Receipts
1000 RESTAURANT INC - TEST	1000 MAIN ST FAYETTEVILLE NC 28301-1000	\$75,000.00	\$500.00

Redo Return

Submit

Online Portal

- Once your return is submitted, you can print a copy for your records and then proceed to pay your Gross Receipts Tax by clicking “Pay Bill Now”.
- You will be redirected to our Pay It Portal to complete the payment.

Please print this page for your records. For any questions, please contact the tax office at 910-675-7507.

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1000 RESTAURANT INC - TEST
1000 MAIN ST FAYETTEVILLE NC 28301-1000

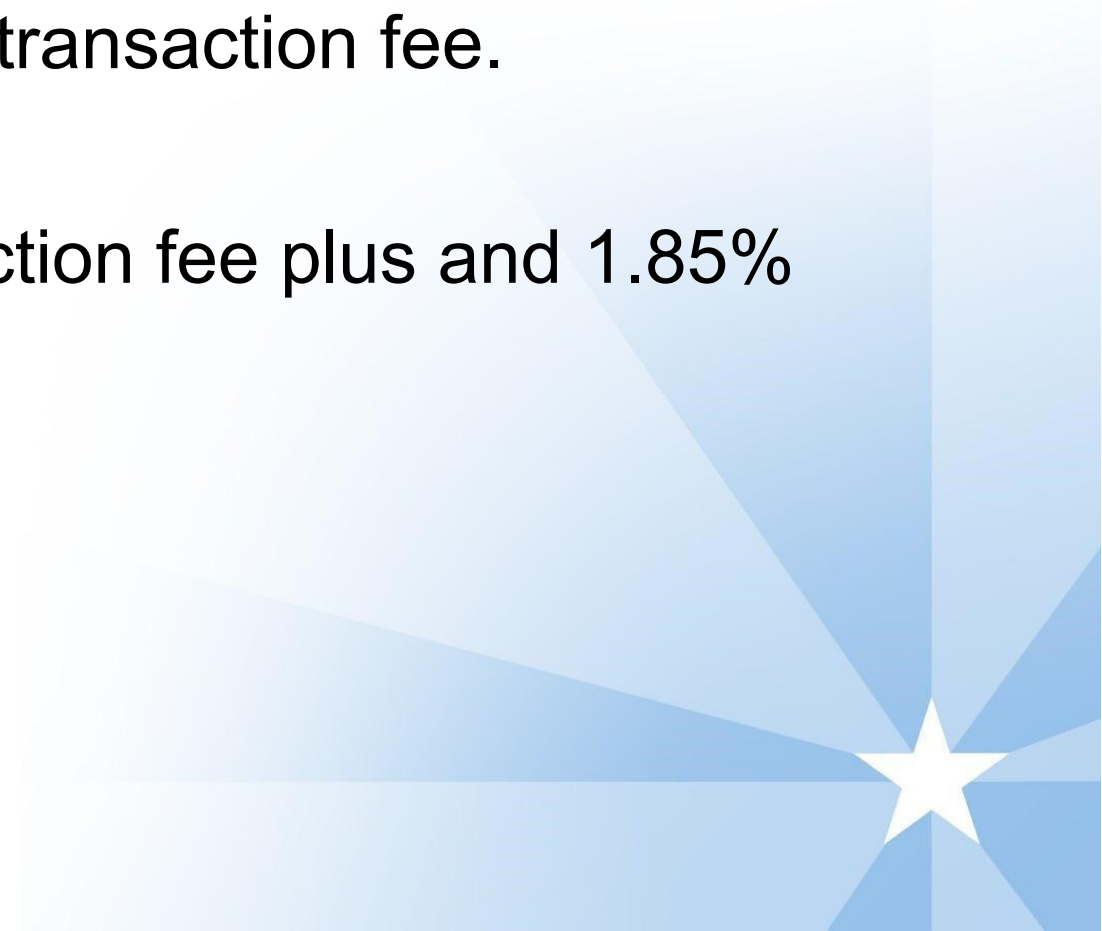
Locations

Name	Address	Receipts	Non-Prepared Receipts
1000 RESTAURANT INC - TEST	1000 MAIN ST FAYETTEVILLE NC 28301-1000	\$75,000.00	\$500.00

[Print](#) [Pay Bill Now](#)

Online Payment Fees

- All online payments are subject to transaction and processing fees.
- Electronic check (e-Check) is a \$2.00 transaction fee.
- Debit/Credit Cards are a \$2.00 transaction fee plus and 1.85% processing fee.



Contact Information

Gross Receipts Tax:

- **Tabitha Stobb:** 910-678-7592

Email: tstobb@cumberlandcountync.gov

- **Amber Fisher:** 910-321-6893

Email: afisher@cumberlandcountync.gov

You may also visit our website for more information at
www.cumberlandcountync.gov/tax

Thank you !

Questions?





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NORTH CAROLINA