

**County of Moore**  
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To: Accommodation Owners and Managers in Moore County

Subject: Increase in Room Occupancy Tax Rate – Effective January 1, 2026

Dear Moore County Accommodation Owner,

We are writing to inform you of an important update regarding the room occupancy tax rate for accommodations in Moore County, effective January 1, 2026.

In alignment with the approval by the Moore County Board of Commissioners, the room occupancy tax rate will increase from the current three percent (3%) to six percent (6%) for all overnight lodging bookings occurring on or after January 1, 2026. This change has been made to support enhanced tourism promotion efforts, benefiting the community and its businesses.

**Key Details:**

- **New Rate:** Six percent (6%) total room occupancy tax
- **Effective Date:** For bookings on or after January 1, 2026
- **Requirements:** All accommodations must apply the new tax rate to any bookings for stays beginning January 1, 2026, or later, regardless of the booking date.

As always, we are committed to providing guidance to ensure a smooth transition. Please feel free to contact Moore County Finance should you need any assistance with the implementation of this updated rate.

Thank you for your cooperation and continued commitment to supporting Moore County's thriving tourism industry. Your partnership is invaluable to our community's growth and success.

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