

**_____ COUNTY BOARD OF COMMISSIONERS
THE STATE OF NORTH CAROLINA**

[date]

**RESOLUTION LEVYING AN ADDITIONAL ONE-QUARTER CENT (1/4¢)
COUNTY SALES AND USE TAX**

WHEREAS, The General Assembly has authorized county boards of commissioners across the State of North Carolina to levy a one-quarter percent (.25%) county sales and use tax under the Current Operations and Capital Improvements Appropriations Act of 2007, contingent on an advisory referendum in which the majority of those casting ballots voted for the levy of the tax; and

WHEREAS, the _____ County Board of Commissioners directed the _____ County Board of Elections to conduct an advisory referendum on the question of whether to levy the One-Quarter Cent (1/4¢) County Sales and Use Tax in _____ County on the _____ day of _____, 20__ ; and

WHEREAS, the ballots were cast _____ % FOR and _____ % AGAINST the levy of the One-Quarter Cent (1/4¢) County Sales and Use Tax; and

WHEREAS, the Board has provided the required 10 days public notice of the Board's intent to consider this resolution to levy the tax; and

WHEREAS, the _____ County Board of Commissioners hereby finds that the levy of the One-Quarter Cent (1/4¢) County Sales and Use Tax is necessary to help address and alleviate fiscal constraints within _____ County; and

NOW, THEREFORE, BE IT RESOLVED by the _____ County Board of Commissioners:

(1) There is hereby levied within _____ County the One-Quarter Cent (1/4¢) County Sales and Use Tax, authorized in Section 31.17(b) of the Current Operations and Capital Improvements Appropriations Act of 2007 (Session Law 2007-323).

(2) Collection of the tax by the North Carolina Secretary of Revenue, shall begin on and continue after the _____ day of _____, 20__.

(3) The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue to _____ County in accordance with Article 39 Chapter 105 of the North Carolina General Statutes. Notwithstanding the provisions of Article 39 of Chapter 105, the additional One-Quarter Cent (1/4¢) County Sales and Use Tax does not apply to the sales price of food that is exempt from tax pursuant to N.C.G.S. 105-164.13B. The Secretary shall not divide the amount allocated to a county between _____ County and the municipalities within _____ County.

(4) This Resolution is effective upon its adoption, and a certified copy hereof shall be forwarded to Kenneth R. Lay, Secretary, North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC 27640, along with a certified copy of the _____ County Board of Election results from the advisory referendum.

Adopted this _____ day of _____ 20__.

(SEAL)
