

**\_\_\_\_\_ 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, 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 David W. Hoyle, 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)

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