

_____ 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 _____, 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)
