

**NORTH CAROLINA
WAYNE COUNTY**

**RESOLUTION #2022-27: A RESOLUTION TO PLACE A ONE-QUARTER OF ONE CENT LOCAL OPTION
SALES TAX ON THE NOVEMBER 8, 2022 GENERAL ELECTION BALLOT IN WAYNE COUNTY, NORTH
CAROLINA**

WHEREAS, the North Carolina General Assembly has authorized County Boards of Commissioners across the State of North Carolina to levy a one-quarter of one cent (.25% of one penny) county sales and use tax, contingent on an advisory referendum in which the majority of those casting ballots in the County vote for the levy of the tax; and

WHEREAS, the Wayne County Board of Commissioners believes in providing its citizens the best possible services; and

WHEREAS, the Wayne County Board of Commissioners recognizes the local option sales tax does not burden the property owners as is done when increasing the local property tax rate; and

WHEREAS, the Wayne County Board of Commissioners will use the funds for mandated services and possibly to lower the local property tax rate; and

WHEREAS, .one cent of local property tax equates to approximately \$900,000 per year, versus \$2.8 million in revenue from one-fourth of a penny in sales tax revenue; and

WHEREAS, the implementation of a one-quarter cent local option sales tax (excluding gas, prescription medication, and non-prepared foods or groceries) is anticipated to generate approximately \$2.8 million in revenue per year in Wayne County.

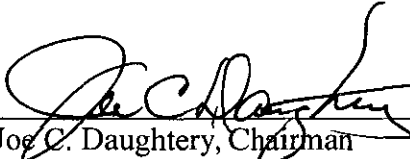
NOW, THEREFORE, the Wayne County Board of Commissioners hereby directs the Wayne County Board of Elections as follows:

1. Conduct an advisory referendum on the question of whether to levy a local sales and use tax in the county as provided in N.C. General Statute §105-535 *et seq.*
2. The election shall be held on the November 8, 2022 General Election and shall be held in accordance with the procedures of N.C. General Statute §163-287.
3. The form of the question to be presented on a ballot for the election concerning the levy of the tax is established by the NC General Statutes as:

{ } FOR { } AGAINST

Local sales and use tax at the rate of one-quarter percent (0.25%)
In addition to all other State and local sales and use taxes.

Adopted this the 19th day of July, 2022.



Joe C. Daughtery, Chairman
Wayne County Board of Commissioners

Attest:



Kayla Whitley
Deputy Clerk to the Board