



RESOLUTION TITLE: LEGISLATIVE REQUEST: TO REQUEST LEGISLATION MODIFYING NORTH CAROLINA GENERAL STATUTE 105, ARTICLE 43 TO AUTHORIZE THE USE OF REVENUE COLLECTED FOR SUPPLEMENTAL SCHOOL FUNDING

WHEREAS, the Gaston County Board of Commissioners is committed to promoting the educational success of students in Gaston County and recognizes that a strong public school system is essential to the economic vitality and quality of life of the community; and,

WHEREAS, Gaston County Schools face increasing financial demands related to instructional programs, student support services, and teacher recruitment and retention, which are not fully met through existing state funding sources; and,

WHEREAS, the Local Government Public Transportation Sales Tax Act (NCGS Ch. 105, Art. 43) authorizes counties to levy a one-quarter percent (.25%) local sales and use tax, with proceeds currently restricted to public transportation purposes; and,

WHEREAS, Gaston County does not operate a countywide public transportation system that needs the revenue capacity afforded by the Article 43 sales and use tax; and,

WHEREAS, the Board believes that Gaston County residents should be afforded flexibility, through local legislation, to allocate Article 43 sales and use tax revenues in a manner that best addresses demonstrated local needs; and,

WHEREAS, enabling Gaston County to use Article 43 sales and use tax proceeds for supplemental funding for public schools, rather than exclusively for transportation, would provide a stable and locally controlled revenue stream to enhance educational opportunities without increasing the property tax burden; and,

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	JBailey	CBrown	CCloninger	AFrale	BHovis	TKelcher	SShehan	Vote
2026-147	04/28/2026	BH	TK	A	A	A	A	A	A	A	U

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LEGISLATIVE REQUEST: TO REQUEST LEGISLATION MODIFYING NORTH CAROLINA GENERAL STATUTE 105, ARTICLE 43 TO AUTHORIZE THE USE OF REVENUE COLLECTED FOR SUPPLEMENTAL SCHOOL FUNDING

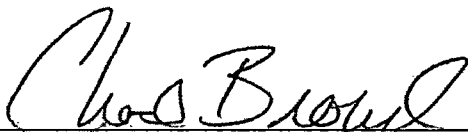
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WHEREAS, the Board desires to formally request the County's legislative delegation to sponsor and support such local legislation during the upcoming session of the General Assembly.

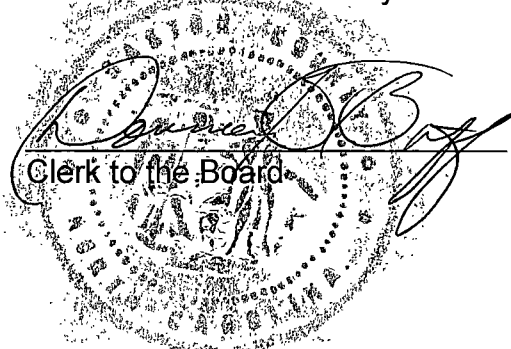
NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that:

1. Legislative Request: The Board respectfully requests that the North Carolina General Assembly enact local legislation applicable to Gaston County authorizing the use of Article 43 local sales and use tax proceeds for supplemental funding of Gaston County Schools, in lieu of or in addition to transportation purposes, and at a rate not to exceed one-half percent (.25%) or some lesser amount, as determined by the Board and the voters.
2. Intended Use of Funds: The Board expresses its intent that any revenues authorized pursuant to such legislation be used solely to supplement, not supplant existing state and local funding for public education.
3. Support of Delegation: The Gaston County legislative delegation is requested to sponsor, introduce, and advocate for the requested local legislation and to work with county officials to ensure that the legislation reflects the needs and priorities of Gaston County.
4. Transmission of Resolution: The Clerk to the Board is directed to transmit a copy of this Resolution to the members of the Gaston County legislative delegation and to other appropriate officials of the North Carolina General Assembly.

Adopted this the 28th day of April, 2026.



Chairman, Gaston County Board of Commissioners



Clerk to the Board



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

County Attorney

Board Action

File #: 26-191

Commissioner Hovis - County Attorney - To Request Legislation Modifying North Carolina General Statute 105, Article 43 To Authorize the Use of Revenue Collected for Supplemental School Funding

STAFF CONTACT

N/A

BACKGROUND

The Local Government Public Transportation Sales Tax Act (NCGS Ch. 105, Art. 43) authorizes counties to levy a one quarter percent (.25%) local sales and use tax, with proceeds currently restricted to public transportation purposes. Gaston County does not operate a countywide public transportation system that needs the revenue capacity afforded by the Article 43 sales and use tax.

The Gaston County Board of Commissioners is requesting that the General Assembly enact legislation that would allow Gaston County to use Article 43 sales and use tax proceeds for supplemental funding for public schools, rather than exclusively for transportation.

ATTACHMENTS

Resolution

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I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

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