



**RESOLUTION TITLE: 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 Gaston 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 Gaston County on the 8<sup>th</sup> day of May, 2018; and,

WHEREAS, the ballots were cast [51.9]% FOR and [48.1]% 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 Gaston 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 regarding school debt and capital improvements within Gaston County.

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

- (1) There is hereby levied within Gaston County the One-Quarter Cent (1/4¢) County Sales and Use Tax, authorized in N.C. General Statutes Chapter 105, Article 46.
- (2) Collection of the tax by the North Carolina Secretary of Revenue, shall begin on and continue after the 1<sup>st</sup> day of October, 2018. The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue to Gaston 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 Gaston County and the municipalities within Gaston County.
- (3) This Resolution is effective upon its adoption, and a certified copy hereof shall be forwarded to Ronald G. Penny, Secretary, North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC 27640, along with a certified copy of the Gaston County Board of Election results from the advisory referendum.

Adopted this 22<sup>nd</sup> day of May, 2018.

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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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