



**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.

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	Brown	Fraley	Grant	Hovis	Keigher	Phillbeck	Worley	Vote
2018-142	05/22/2018	RW	TK	A	AB	A	A	A	AB	A	U

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# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## County Attorney

## Board Action

File #: 18-195

Board of Commissioners - County Attorney - To Authorize the Levy of a One-Quarter Cent ( $\frac{1}{4}\phi$ ) Sales and Use Tax Pursuant to N.C. General Statutes Chapter 105, Article 46

### STAFF CONTACT

Charles Moore - County Attorney

### BUDGET IMPACT

Increase revenues for school debt service.

### BUDGET ORDINANCE IMPACT

Increase debt service for school capital projects and increase revenues for school debt service.

### BACKGROUND

Voters approved \$250 million in school bonds and also approved Art. 46 sales tax.

### POLICY IMPACT

N/A

### ATTACHMENTS

Resolution

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