



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, on January 8, 2018 the Rutherford County Board of Commissioners directed the Rutherford 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 Rutherford County on May 8, 2018; and

WHEREAS, the ballots were cast 6,716 FOR and 2,647 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 Rutherford 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 Rutherford County; and

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

- (1) There is hereby levied within Rutherford 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 1st day of July 2018.
- (3) The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue to Rutherford 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 Rutherford County and the municipalities within Rutherford County.
- (4) This Resolution is effective upon its adoption, and a certified copy hereof shall be forwarded to Jeff Epstein, Secretary, North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC 27640, along with a certified copy of the Rutherford County Board of Election results from the advisory referendum.

County Commissioners

Bryan A. King, *Chairman*
Alan Toney, *Vice Chairman*
Michael Benfield

Eddie Holland
Greg Lovelace

Steve Garrison, *County Manager*
Hazel S. Haynes, *Clerk to the Board*
Richard Williams, *County Attorney*

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Adopted this the 21st day of May 2018.

Alan Toney, Vice Chairman

ATTEST:

Clerk, Board of Commissioners

Certification

I hereby certify that the foregoing is a true and correct copy of an excerpt of the minutes of the Rutherford County Commissioners' Meeting held on May 21, 2018.

Hazel Haynes, Clerk to the Board,
Rutherford County Board of Commissioners