

FORSYTH COUNTY
BOARD OF COMMISSIONERS

BRIEFING
DRAFT

MEETING DATE: MARCH 19, 2020

AGENDA ITEM NUMBER: 12

SUBJECT: RESOLUTION LEVYING AN ADDITIONAL ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

ATTACHMENTS: YES NO

SIGNATURE: _____ DATE: _____
COUNTY MANAGER

**RESOLUTION LEVYING AN ADDITIONAL ONE-QUARTER CENT (1/4¢)
COUNTY SALES AND USE TAX**

WHEREAS pursuant to Article 46 of Chapter 105 of the North Carolina General Statutes, 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;

WHEREAS the Forsyth County Board of Commissioners directed the Forsyth 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 Forsyth County on the 12th day of September, 2019;

WHEREAS the ballots were cast 59.72% FOR and 40.28% AGAINST the levy of the One-Quarter Cent (1/4¢) County Sales and Use Tax;

WHEREAS the Board has provided the required ten (10) days public notice of the Board's intent to consider this resolution to levy the tax; and

WHEREAS the Forsyth 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 Forsyth County;

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

- (1) There is hereby levied within Forsyth County the One-Quarter Cent (1/4¢) County Sales and Use Tax, as authorized by Article 46 of Chapter 105 of the North Carolina General Statutes;
- (2) Collection of the tax by the North Carolina Secretary of Revenue, shall begin on and continue after the 1st day of July, 2020;
- (3) The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue to Forsyth 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 or to the sales price of a bundled transaction taxable pursuant to N.C.G.S. 105-467(a)(5a). The Secretary shall not divide the amount allocated to a county between Forsyth County and the municipalities within Forsyth County; and
- (4) 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 Forsyth County Board of Election results from the advisory referendum.

Adopted this 19th day of March 2020.