



**JACKSON COUNTY BOARD OF COMMISSIONERS
THE STATE OF NORTH CAROLINA
JUNE 28, 2016**

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

WHEREAS, the North Carolina 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 Jackson County Board of Commissioners directed the Jackson 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 Jackson County on the 7th day of June 2016; and

WHEREAS, the ballots were cast 64% FOR and 36% 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 for the Board's intent to consider this resolution to levy the tax; and

WHEREAS, the Jackson 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 the needs and capital needs of Southwestern Community College and the Jackson County Public school system; and

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

- (1) There is hereby levied within Jackson 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 October 2016.

(3) The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue to Jackson County in accordance with Article 39 Chapter 105 of the North Carolina General Statutes. Notwithstanding the provisions of Article 39 of Chapter 105, the addition 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 Jackson County and the municipalities within Jackson 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 Jackson County Board of Election results from the advisory referendum.

Adopted this the 28th day of June 2016.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: _____
BRIAN THOMAS MCMAHAN, Chairman

Attest:

ANGELA M. WINCHESTER, Clerk to the Board