



# Chatham County, NC

## Legislation Details (With Text)

**File #:** 20-3457      **Version:** 1

**Type:** Resolution      **Status:** Passed

**File created:** 4/6/2020      **In control:** County Manager's Office

**On agenda:** 4/20/2020      **Final action:** 4/20/2020

**Title:** Vote on a request to approve a Resolution to authorize the levy of an additional (1/4¢) County Sales and Use Tax

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Resolution to Levy Article 46 Sales Tax

Date	Ver.	Action By	Action	Result
4/20/2020	1	Board of Commissioners	adopted	Pass

Vote on a request to approve a Resolution to authorize the levy of an additional (1/4¢) County Sales and Use Tax

Action Requested: Vote on a request to approve a Resolution to authorize the levy of an additional (1/4¢) County Sales and Use Tax.

Introduction & Background: This tax is an additional one-quarter (1/4¢) local option sales and use tax (also known as the Article 46 Sales Tax) and was approved by the voters of Chatham County during the March 3, 2020 primary election.

Discussion & Analysis: At its November 18, 2019 meeting, the Board of Commissioners passed a resolution confirming the intended use of these additional sales tax funds to “support and enhance the County’s efforts in the areas of: Affordable Housing, Education, Parks & Recreation, and Agricultural Preservation & Enhancement”. Adoption of this resolution will allow staff to move forward with implementation of the levy of this local option sales tax, with the tax becoming effective on October 1, 2020.

How does this relate to the Comprehensive Plan: The Board of Commissioners have stated intended uses for these funds that directly relate to goals of the Comprehensive Plan.

Budgetary Impact: This additional sales and use tax will bring additional annual revenue to the County. A full-year of revenue from the Article 46 Sales Tax is estimated to be approximately \$1.5 million dollars. For FY21, this amount would be less since the levy would only be active for ¾ of the year.

Recommendation: Approve the Resolution and direct staff to complete necessary procedures to begin levy of Article 46 Sales Tax on October 1, 2020.