

A RESOLUTION OF THE DEKALB COUNTY, GEORGIA GOVERNING AUTHORITY TO CONTINUE THE IMPOSITION OF THE EQUALIZED HOMESTEAD OPTION SALES AND USE TAX AND TO IMPOSE THE ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX IN DEKALB COUNTY; AND FOR OTHER PURPOSES.

**WHEREAS**, pursuant to O.C.G.A. § 48-8-109.2, the Governing Authority of DeKalb County, Georgia (the “Governing Authority”) is authorized to submit to electors the question of whether to continue to suspend the homestead option sales and use tax (“HOST”) and continue to replace the tax with an equalized homestead option sales and use tax (“EHOST”); and such referendum is required to be held in conjunction with a referendum also submitting to voters the question of whether to approve a special purpose local option sales and use tax (“SPLOST II”); and

**WHEREAS**, on November 7, 2023, a referendum election was held in DeKalb County, Georgia (hereinafter also referred to as “the County”) and the EHOST and SPLOST II questions were submitted to voters; and

**WHEREAS**, on November 14, 2023, the DeKalb County Board of Registration and Elections certified the results of the EHOST and SPLOST II referendum questions to the Secretary of State and the results indicated that a majority of the votes cast were in favor of levying both the EHOST and SPLOST II taxes; and

**WHEREAS**, pursuant to O.C.G.A. § 48-8-109.4(c), if the imposition of the sales and use taxes are approved by voters in a referendum election, the governing authority of the county shall adopt a resolution during the first 30 days following the certification of the result of the election, to impose the sales and use taxes; and

**WHEREAS**, the Governing Authority has determined that it is in the best interest of the citizens of DeKalb County, Georgia to continue the imposition of the EHOST and to apply 100% of the proceeds collected from the tax to reduce ad valorem property tax millage rates; and that it is further in the best interest of the County to impose a one percent SPLOST II within the County to raise approximately \$850,000,000 over six (6) years for the purpose of funding certain capital outlay projects of the County and cities located wholly within the County; and

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Authority of DeKalb County, Georgia, as follows:

- A. The homestead option sales and use tax authorized by O.C.G.A. §48-8-102 shall continue to be suspended and a one percent (1%) equalized homestead option sales and use tax shall continue to be levied and imposed within the special district whose geographical boundary is conterminous with DeKalb County, Georgia for the purposes allowed by state law and as specified in O.C.G.A. §48-8-109.1, et seq.
- B. A one percent (1%) special purpose local option sales and use tax is hereby authorized to be levied and collected within the special district whose geographical boundary is conterminous with DeKalb County, Georgia as provided in Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia, except the SPLOST shall not be levied and

collected within the boundaries of any municipality wholly or partially located within a special district levying a tax provided for in Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia, for the purpose of financing certain capital outlay projects of the County and all cities located within the County, except the City of Atlanta. SPLOST II shall be imposed for a period of time not to exceed six (6) years and shall raise approximately \$850,000,000.

- C. In accordance with O.C.G.A. § 48-8-109.4, this Resolution shall be effective on the first day of the next succeeding calendar quarter which begins more than 80 days after the adoption of this Resolution. With respect to services which are billed on a regular monthly basis, however, this Resolution shall become effective with the first regular billing period coinciding with or following the otherwise effective date of this Resolution.
- D. A certified copy of this resolution shall be forwarded to the State Revenue Commissioner within five (5) days after its adoption.
- E. This Resolution in no way modifies or supersedes the Resolution adopted by the DeKalb County Governing Authority on August 31, 2023, calling for the EHOST and SPLOST II referendum.

**ADOPTED** by the DeKalb County Board of Commissioners, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
**ROBERT PATRICK**  
Presiding Officer

**APPROVED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

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**MICHAEL L. THURMOND**  
Chief Executive Officer

ATTEST:

\_\_\_\_\_  
**BARBARA SANDERS-NORWOOD, CCC**  
Clerk

APPROVED AS TO FORM:

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**VIVIANE H. ERNSTES**  
County Attorney