

A RESOLUTION OF THE DEKALB COUNTY, GEORGIA GOVERNING AUTHORITY TO DECLARE AND EMPHASIZE DEKALB COUNTY'S INTENT REGARDING THE EXEMPTION OF THE SALE OF FOOD AND FOOD INGREDIENTS FROM LOCAL SALES AND USE TAXES IN DEKALB COUNTY; AND FOR OTHER PURPOSES.

WHEREAS, on November 7, 2017, a majority of the voters in DeKalb County, Georgia voted to impose a special purpose local option sales and use tax ("SPLOST") and equalized homestead option sales and use tax ("EHOST"), and on December 5, 2017 the DeKalb County Governing Authority ("Governing Authority") adopted a Resolution imposing SPLOST and EHOST in DeKalb County; and

WHEREAS, during the 2017-2018 Regular Session of the Georgia General Assembly, Senate Bill 156 was adopted, amending the sales and use tax exemption on food and food ingredients set forth in O.C.G.A. § 48-8-3(57); and

WHEREAS, the Governing Authority has determined that it is in the best interest of the citizens of DeKalb County to declare and emphasize the County's continuing intent to exempt the sale of food and food ingredients from the DeKalb County SPLOST; and

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

The DeKalb County Governing Authority declares and emphasizes its intent to exempt the sale of food and food ingredients, as defined by and in accordance with O.C.G.A. § 48-8-3(57), from the DeKalb County SPLOST that will be imposed beginning April 1, 2018, and to impose on the sale of food and food ingredients all other local taxes imposed in DeKalb County.

ADOPTED by the DeKalb County Board of Commissioners, this _____ day of _____, 2017.

KATHIE GANNON
Presiding Officer

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day of _____, 2017.

MICHAEL L. THURMOND
Chief Executive Officer

ATTEST:

BARBARA SANDERS-NORWOOD, CCC
Clerk,

APPROVED AS TO FORM:

OVERTIS HICKS BRANTLEY
County Attorney