



Legislation Details (With Text)

**File #:** 2023-1448    **Version:** 1    **Name:**

**Type:** Resolution    **Status:** Action

**File created:** 11/9/2023    **In control:** Special Called Meeting

**On agenda:** 12/5/2023    **Final action:** 12/5/2023

**Title:** Commission District(s): All Commission Districts  
Resolution to Continue an Equalized Homestead Option Sales Tax (“EHOST”) and Impose a Special Purpose Local Option Sales Tax (“SPLOST II”) in DeKalb County

**Indexes:**

**Attachments:** 1. EHOST and SPLOST II Imposition Resolution 11212023, 2. Substitute - Agenda Item re EHOST and SPLOST II 11212023

Date	Ver.	Action By	Action	Result
12/5/2023	1	Special Called Meeting		
11/14/2023	1	Board of Commissioners	deferred	Pass

**Public Hearing:** YES  NO     **Department:** Chief Executive Office

**SUBJECT:**

**Commission District(s):** All Commission Districts

Resolution to Continue an Equalized Homestead Option Sales Tax (“EHOST”) and Impose a Special Purpose Local Option Sales Tax (“SPLOST II”) in DeKalb County

**Information Contact:** Michael Thurmond, Chief Executive Officer

**Phone Number:** 404-371-3881

**PURPOSE:**

To consider approval of the Resolution calling for the imposition of SPLOST II and EHOST in DeKalb County.

**NEED/IMPACT:**

In accordance with OCGA § 48-8-109.4(c), within 30 days of certification of the November 7, 2023, election results, the County Governing Authority must adopt a Resolution to impose EHOST and forward the Resolution to the state Revenue Commissioner. Approval of the attached Resolution in connection with EHOST and SPLOST promotes the health, safety and welfare of the citizens of DeKalb County.

**FISCAL IMPACT:**

SPLOST II is expected to generate approximately \$ 850 million dollars over 6 years county-wide. The County is expected to receive approximately \$ 494 million dollars to fund various capital outlay projects. EHOST is projected to generate approximately \$1 billion dollars in additional tax credits for County and City homeowners over the 6 years.

**RECOMMENDATION:**

Adopt the Resolution in a form approved by the County Attorney and authorize the Chief Executive Officer to execute all necessary documents.