



## AGENDA ITEM

### Other Business - Financial Services

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**REPORT TO:** Work Session (07/07/25)

**REPORT TO:** Voting Meeting (07/10/25)

**ITEM NO:** 427/2025

**SUBJECT:** Approval and authorization for the Chairman to execute a Special Purpose Local Option Sales and Use Tax Intergovernmental Agreement among Hall County and all of its Municipalities, and authorization for the Chairman to execute any and all documents to effectuate the terms of the Agreement, subject to review and approval by the County Attorney.

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### Meetings:

**Work Session Date:** 07/07/25

**Voting Meeting Date:** 07/10/25

### Executive Summary:

**Presenter:** TS

**Recommendation:**

Approve

### Purpose of Request:

Approval and authorization for the Chairman to execute a Special Purpose Local Option Sales and Use Tax Intergovernmental Agreement among Hall County and all of its Municipalities, and authorization for the Chairman to execute any and all documents to effectuate the terms of the Agreement, subject to review and approval by the County Attorney.

### History:

Hall County has had a SPLOST program since 1985. This will be a reimposition of the SPLOST program.

### Facts and Issues:

The County's present SPLOST VIII program will terminate on June 30, 2026, and this item seeks to reimpose a SPLOST Tax immediately following the expiration of the current program.

### Options:

This intergovernmental agreement will be subject to a voter referendum on November 4, 2025.

**Funding Requested** \$ 0.00

**Are funds within current budget?** No

**Source of Funds** N/A

**Does the action involve a Resolution, Ordinance, Contract, Agreement, etc.?**

Yes

**Has it been reviewed by the County Attorney?**

Yes

**Is there a deadline for this item?**

2025-07-10

**Approvals:**

<b>Submit</b>	<b>Budget</b>	<b>Finance</b>	<b>Attorney</b>
TS	DA	TS	WLI
<b>Administration</b>		<b>Clerk</b>	
CR		AD	

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**Attachments:**

IGA