

**BOARD OF COMMISSIONERS OF HALL COUNTY, GEORGIA**

**RESOLUTION TO AUTHORIZE SUBMISSION AND EXECUTION  
OF CERTIFICATE OF DISTRIBUTION OF THE LOCAL OPTION SALES TAX**

**WHEREAS**, the Georgia General Assembly through O.C.G.A. § 48-8-80 et. seq., authorizes the imposition of a Local Option Sales Tax (LOST) within special tax districts established through the statute; and

**WHEREAS**, the statute requires that the proceeds of the tax be distributed in accordance with a Certificate of Distribution which shall be executed on behalf of each respective governing authority, and shall be filed with the Commissioner of the Georgia Department of Revenue; and

**WHEREAS**, the Certificate of Distribution is to be renegotiated every ten years based on criteria outlined in the LOST statute; and

**WHEREAS**, the statute requires that the County, at a minimum, renegotiate and execute the LOST Certificate of Distribution with qualified municipalities whose combined populations represent at least one-half of the total qualified municipal population of the County; and

**WHEREAS**, the Board of Commissioners of Hall County deems it necessary to allocate the LOST proceeds using the percentages on the Certificate of Distribution attached hereto as Exhibit "A"; and

**WHEREAS**, the Board of Commissioners of Hall County deems it in the best interest for the residents of Hall County by maintaining an appropriate level of public safety and quality of life services to approve the Certificate of Distribution attached hereto as Exhibit "A";

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of Hall County hereby approves the Hall County distribution on the Certificate of Distribution to the Commissioner of the Georgia Department of Revenue, which is as attached hereto as Exhibit "A", and authorizes the Chairman of the Hall County Board of Commissioners to execute same on behalf of Hall County, Georgia and any and all other documents necessary to effectuate this purpose.

Adopted this 14<sup>th</sup> day of July, 2022.

**HALL COUNTY BOARD OF COMMISSIONERS**

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Richard P. Higgins, Chairman

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Kathy L. Cooper, District 1

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Billy Powell, District 2

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Shelly Echols, District 3

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Jeff Stowe, District 4