

**November 29, 2018 – Special Session**

The Swain County Board of Commissioners held a special session on November 29, 2018 at 6:21 p.m. Present were Chairman Carson, Vice-Chair Bushyhead, Commissioner Burns, Commissioner Parton and Commissioner Parsons.

Chairman Phil Carson called the meeting to order and led the pledge.

The purpose of this special session was to consider approval of a resolution establishing Article #46 on a ¼ cent sales tax.

Commissioner Burns made a motion to approve the following:



**Resolution # 900-2018-5**

**STATE OF NORTH CAROLINA  
COUNTY OF SWAIN**

**RESOLUTION LEVYING THE ONE-QUARTER CENT SALES TAX (1/4¢)  
ARTICLE 46 SALES AND USE TAX**

**WHEREAS**, The Swain County Board of Commissioners directed the Swain County Board of Elections to conduct an advisory referendum on the question to levy a local sales and use tax in Swain County; and,

**WHEREAS**, The referendum was held during a general election on November 6<sup>th</sup>, 2018; and,

**WHEREAS**, The voters of Swain County approved a levy of a one-quarter cent (1/4) sales tax by a vote of 2,787 for and 2,337 against; and,

**WHEREAS**, The General Assembly has authorized the Swain County Board of Commissioners to levy a one-quarter percent (1/4%) local sales and use tax by enacting N.C.G.S. 105-537(a).; and,

**WHEREAS**, the Swain County Board of Commissioners held the public hearing on the issue of adopting this resolution on December 13, 2018 as required by N.C.G.S. 105-517(b) and proper public notice of the Board's intent to consider this resolution was provided as required by N.C.G.S. 105-537-(a); and,

**NOW, THEREFORE, BE IT RESOLVED** by the Swain County Board of Commissioners:

(1) There is hereby imposed and levied within Swain County The Third one-quarter cent (1/4¢) Local Government Sales and Use Tax authorized by Article 46 of Chapter 105 of the General Statutes of North Carolina. The tax hereby imposed and levied shall apply to the same extent and be subject to the same limitations as are set forth in Article 39 of Chapter 105 of the General Statutes of North Carolina.

(2) Collection of the tax by the North Carolina Secretary of Revenue, and liability therefor, shall begin and continue on and after the first day of April, 2019.

(3) The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue on a monthly basis to Swain County as prescribed by N.C.G.S. 105-538.

(4) This Resolution is effective upon its adoption, and a certified copy hereof shall be forwarded to the North Carolina Secretary of Revenue.

Adopted this 29 day of November, 2018

---

Phillip B. Carson, Sr.  
Chairman of the Swain County  
Board of Commissioners

ATTEST:

---

Cindi C. Woodard  
Clerk to the Swain County  
Board of Commissioners

Commissioner Parsons seconded the motion. A vote was unanimous.

**Adjournment**

There being no further business to discuss at this time, Vice-Chair Bushyhead made a motion to adjourn. Commissioner Burns seconded the motion. A vote was unanimous.

Respectfully Submitted,

Cindi C. Woodard,  
Clerk to the Board  
Swain County Commissioners

Phil Carson  
Chairman  
Swain County Commissioners