

# Local Option Sales Tax Referendum

- **August 03, 2020** - Commission notification to local & State Board of Elections to include advisory referendum on primary election ballot with specific ballot verbiage (90-120 days preferred)
- **November 3, 2020** - Obtain voter approval in non-binding advisory referendum
- **December 07, 2020** - Provide 10 days public notice of intent to adopt resolution levying the new tax
- **December 17, 2020** – Approve resolution levying new tax
- **December 30, 2020** – Forward adopted resolution levying the tax to Department of Revenue
- **April 01, 2021** – Collection of revenue for ¼% Sales Tax increase begins



# Ballot Inclusion

- Use of funds cannot be included on the ballot. However, the Board of Commissioners may adopt a resolution stipulating the use of the proceeds.
- Ballot question must be presented as follows:

[ ] FOR

[ ] AGAINST

Local sales and use tax at the rate of one-quarter percent (0.25%) in addition to all other State and local sales and use taxes.

