RESOLUTION DIRECTING THE GUILFORD COUNTY BOARD OF ELECTIONS TO CONDUCT AN ADVISORY REFERENDUM ON NOVEMBER 3, 2026 ON THE QUESTION OF WHETHER TO LEVY ONE-FOURTH OF ONE PERCENT (0.25%) COUNTY SALES AND USE TAX PURSUANT TO ARTICLE 46 OF CHAPTER 105 OF THE NORTH CAROLINA GENERAL STATUTES

WHEREAS, Article 46 of Chapter 105 of the North Carolina General Statutes authorizes Guilford County to levy a local sales and use tax at a rate of one-fourth of one percent (0.25%) if approved by voters in an advisory referendum; and

WHEREAS, if the referendum were approved, of the new revenue, 70% would fund higher pay for classroom teachers and instructional support personnel, 18% would fund new fire trucks, firefighting and safety equipment for local fire departments, 8% would fund capital investment to support enhanced job training and educational programs at Guilford Technical Community College, and 4% would support qualifying local municipalities; and

WHEREAS, Guilford County is a regional shopping, dining and entertainment destination, that attracts many non-residents who benefit from public projects and services funded by the taxes paid by Guilford County's residents; and

WHEREAS, the proposed sales and use tax would be paid in part by non-residents who are visiting Guilford County; and

WHEREAS, a one-fourth of one percent (0.25%) county sales and use tax would diversify revenues, thereby limiting pressure for property tax increases on Guilford County's homeowners and local businesses; and

WHEREAS, pursuant to SB1074, the ballot language would read: Local sales and use tax at the rate of one-fourth of one percent (0.25%) in addition to all other State and local sales and use taxes to be used solely for classroom teacher salary supplements (70%), for fire protection equipment and services (18%), for Guilford Technical Community College (8%), and for qualifying municipalities for allowable expenses (4%).

NOW, THEREFORE, BE IT RESOLVED as follows:

1) That the Guilford County Board of Commissioners expresses its intent and directs the Guilford County Board of Elections to conduct an advisory referendum on the November 2026 local ballot on Election Day, November 3, 2026, pursuant to Article 46 of Chapter 105 of the General Statutes, on the question of whether to levy a one-fourth of one percent (.25%) local sales and use tax in Guilford County in addition to all other State and local sales and use taxes.

2) That the Clerk to the Board is authorized and directed to transmit a certified copy of this Resolution to the Guilford County Board of Elections and to take such other actions as may be necessary to place the referendum on the November 3, 2026 ballot.
3) That County staff are authorized to educate the public regarding the mathematical explanation of the tax, purpose, usage, sales tax mechanics, impact, and reporting of a sales tax referendum.
4) That the Guilford County Board of Commissioners states its intent to use any resulting proceeds for the stated purpose above in accordance with Article 46 of Chapter 105 of the North Carolina General Statutes and Session Law 2025-87, as required by law.

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Melvin "Skip" Alston, Chairman

Guilford County Board of Commissioners

ATTEST:

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Robin B. Keller, Clerk to the Board Guilford County Board of Commissioners