## **RESOLUTION NO. 20-04**

## A RESOLUTION IN SUPPORT OF A LOCAL OPTION SALES AND USE TAX REFERENDUM

WHEREAS, the local option sales and use tax levied pursuant to S.C. Code Sections 4-10-10 et seq. has proven to be an effective measure to control and lower the property tax burden on the citizens of those counties which have previously approved such measures; and

WHEREAS, balanced revenues from varied sources strengthen a local government's fiscal structure, and;

WHEREAS, collecting a sales and use tax will provide funds from persons who generate needs for local government services but who do not contribute significant revenues;

WHEREAS, Beaufort County Council intends to use the revenue from the local option sales and use tax for the purpose of allowing a credit against a taxpayer's county ad valorem tax liability and for the purpose of funding county and municipal operations in Beaufort County; and

**WHEREAS**, the last referendum on the question of adopting the local option sales and use tax was held more than twelve (12) months ago.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of Yemassee, duly assembled, supports the referendum pursuant to Section 4-10-30 of the Code of Laws of South Carolina, (1976), as amended, to be held November 3, 2020, and urges all Town registered voters to vote in favor of the referendum.

Adopted this  $\frac{1944}{1}$  day of  $\frac{1}{1}$  , 2020.

TOWN COUNCIL OF YEMASSEE

Colin J. Moore, Mayor

ATTEST:

Matthew E. Garnes, Town Clerk