

NORTH CAROLINA

WAYNE COUNTY

RESOLUTION #2025-27: A RESOLUTION TO PLACE A ONE-QUARTER OF ONE CENT LOCAL OPTION SALES TAX ON THE MARCH 3, 2026 BALLOT

WHEREAS, the North Carolina General Assembly has authorized County Boards of Commissioners across the State of North Carolina to levy a one-quarter of one-cent (.25% of one penny) county sales and use tax, contingent on an advisory referendum in which the majority of those casting ballots in the County vote for the levy of the tax; and

WHEREAS, the education and safety of the children of Wayne County is a core mission of the Wayne County Board of Commissioners; and

WHEREAS, Wayne County is faced with extraordinary funding pressures in providing School Resource Officers to all the schools within its jurisdiction; and

WHEREAS, School Resource Officers serve as mentors to children and provide the safest environment possible for the students, teachers, and staff at all Wayne County Public Schools; and

WHEREAS, the Wayne County Board of Education has identified capital needs; and

WHEREAS, the Wayne County Board of Commissioners will use the funds of the sales tax referendum to fund additional School Resource Officers and capital projects for Wayne County Public Schools; and

WHEREAS, the implementation of a one-quarter cent local option sales tax (excluding gas, prescription medication, and non-prepared foods or groceries) is anticipated to generate approximately \$3,411,990.00 in revenue per year in Wayne County for school funding.

NOW, THEREFORE, the Wayne County Board of Commissioners hereby directs the Wayne County Board of Elections as follows:

1. Conduct an advisory referendum on the question of whether to levy a local sales and use tax in the county as provided in N.C. General Statute §105-535 et seq.
2. The election shall be held on the March 3, 2026 Primary and shall be held in accordance with the procedures of N.C. General Statute §163-287.
3. The form of the question to be presented on a ballot for the election concerning the levy of the tax is established by the NC General Statutes as:

[] 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.

Passed and adopted this the 19th day of August, 2025.



Barbara Aycock, Chairwoman
Wayne County Board of Commissioners

ATTEST:



Carol Bowden, Clerk to the Board

