

RESOLUTION

Resolution approving the proposed preliminary timeline for consideration of a 2028 Special Purpose Local Option Sales Tax (SPLOST), which, if imposed by the Board of Commissioners and approved by the voters, would begin collections January 1, 2028, and further authorize notice to the mayors of each qualified municipality located within the county of a meeting at which the Board of Commissioners shall meet with the mayors of the municipalities to discuss the possible projects for inclusion in such SPLOST referendum, as required by law

WHEREAS, Cobb County currently has in place a one percent Special Purpose Local Option Sales Tax (“2022 SPLOST”) that is set to terminate on December 31, 2027; and

WHEREAS, O.C.G.A. § 48-8-112(c) allows for the reimposition of a tax while the current SPLOST is in effect upon the termination of the tax then in effect such that there is no interruption of taxes collected from one SPLOST to the next; and

WHEREAS, O.C.G.A. § 48-8-111(a) requires a county desiring to impose a SPLOST to notify the mayors of each qualified municipality located within the county of the date, time, place, and purpose of a meeting at which the Board of Commissioners and the mayors are to meet to discuss the possible projects for inclusion in the SPLOST referendum; and

WHEREAS, Cobb County desires to proceed with such notice to the mayors of each municipality in the county; and

WHEREAS, County staff has developed a proposed preliminary timeline to take steps toward initiating a reimposition of a SPLOST, with tax collections to begin on January 1, 2028, subject to future Board of Commissioners and voter approvals as required by law.

NOW, THEREFORE, BE IT RESOLVED that the Cobb County Board of Commissioners approve the proposed preliminary timeline for a 2028 Special Purpose Local Option Sales Tax, and authorize delivery of the required notice to the mayors of each municipality in the county of the meeting at which the Board of Commissioners and the mayors will meet to discuss the possible projects for inclusion in the 2028 SPLOST program.

CERTIFICATION

The undersigned duly qualified Chairwoman of the Cobb County Board of Commissioners, acting on behalf of the Cobb County Board of Commissioners, certifies that the foregoing is a true and correct copy of a resolution adopted at a legally convened meeting of the Cobb County Board of Commissioners held on February 25, 2025.

This _____ day of _____, 2025

Attest:

Lisa N. Cupid, Chairwoman
Cobb County Board of Commissioners

Clerk
Cobb County Board of Commissioners