



**Board of Commissioners  
Gates County Government**

GatesCountyNC.gov

**RESOLUTION TO CONSIDER THE ONE-QUARTER CENT (1/4¢) COUNTY SALES  
AND USE TAX FOR VOTER REFERENDUM TO THE BALLOT FOR  
THE PRIMARY ELECTION ON MARCH 3, 2026**

**WHEREAS**, Article 46 of Chapter 105 of the North Carolina General Statutes authorizes counties, with voter approval, to levy a local sales and use tax at the rate of one-quarter percent (0.25%); and

**WHEREAS**, revenue from Article 46 provides counties with a flexible funding option to address critical local needs; and

**WHEREAS**, the Gates County Board of Commissioners is committed to finding alternative sources of revenue; and

**WHEREAS**, Gates County aims to decrease the financial burden of property taxes; and

**WHEREAS**, Gates County Administration has prepared this One-Quarter Cent (1/4¢) County Sales and Use Tax Resolution to add consideration of the new sales tax to the March 3, 2026, ballot for voter referendum; and

**WHEREAS**, the Gates County Board of Commissioner adopts this resolution, authorizing the Gates County Board of Elections to conduct an advisory referendum;

**NOW, THEREFORE, BE IT RESOLVED**, that the Gates County Board of Commissioners adopts the One-Quarter Cent (1/4¢) County Sales and Use Tax Resolution so that the Gates County Board of Elections can conduct an advisory referendum in accordance with N.C.G.S. 163-287 and N.C.G.S. 105 Article 46.

Adopted this 15<sup>th</sup> day of October, 2025.

  
Emily Truman, Board Chair

Attest:

  
Renee Draper, Clerk to the Board

