

STATE OF GEORGIA
EFFINGHAM COUNTY

**A RESOLUTION REQUESTING THE INTRODUCTION OF LOCAL LEGISLATION
AUTHORIZING A LOCAL HOMESTEAD OPTION SALES TAX (LHOST)**

The Board of Commissioners of Effingham County (the “Board of Commissioners”), in a regular meeting assembled and pursuant to lawful authority thereof, upon motion made, seconded and duly adopted, resolves as follows:

WHEREAS, the Board of Commissioners, the body charged with managing the affairs of Effingham County, Georgia (the “County”); has determined that requesting local legislation authorizing a Local Homestead Option Sales Tax (“LHOST”) would be in the best interests of the residents of the County; and

WHEREAS, implementation of an LHOST requires local legislation adopted by the Georgia General Assembly;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS, as follows:

1. The Board of Commissioners requests that its local legislative delegation introduce the local legislation authorizing a Local Homestead Option Sales Tax for Effingham County during the 2026 Special Session of the Georgia General Assembly, with such changes as the local legislative delegation and legislative counsel determine should be made.
2. The Chairman of the Board of Commissioners is hereby authorized to do all things and to execute all documents necessary to carry out the intent of this Resolution.
3. This resolution shall take effect immediately upon its adoption.
4. All resolutions or parts thereof that conflict with this Resolution are hereby repealed.

SO RESOLVED THIS _____ DAY OF _____, 2026.

EFFINGHAM COUNTY BOARD OF COMMISSIONERS

By: _____
Damon M. Rahn, Chairman at Large

Attest: _____
Stephanie Johnson, County Clerk