

STATE OF GEORGIA
COUNTY OF EFFINGHAM

**RESOLUTION TO ADOPT INCREASED FREEPORT EXEMPTION
PURSUANT TO O.C.G.A SECTION 48-5-48.2**

WHEREAS, on Tuesday, November 2, 2021 pursuant to the provisions of O.C.G.A. Section 48-5-48.2, a referendum was held in the County of Effingham, Georgia, known as the E-Commerce Freeport Exemption Referendum, regarding the exemption of certain property from ad valorem taxation as described in the aforementioned provisions; and

WHEREAS, the voters of Effingham County have approved in said Referendum the E-Commerce Freeport Exemption; and

WHEREAS, the Board of Commissioners of Effingham County, Georgia wish to implement the exemption approved by the voters as hereinbefore described; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Effingham County, Georgia, on lawful motion as follows: that 100% of the E-Commerce Freeport exemption shall be applied to the ad valorem taxation of the stock in trade of a fulfillment center, which, on January 1, are stored in a fulfillment center and which are made available to remote purchasers who may make such purchases by electronic, internet, telephonic, or other remote means, and where such stock in trade of a fulfillment center will be shipped from the fulfillment center and delivered to the purchaser at a location other than the location of the fulfillment center, as permitted by O.C.G.A. Section 48-5-48.2 and that the Chairman and/or Tax Assessor is further directed to immediately transmit a certified copy of this Resolution to the Georgia State Revenue Commissioner and the Effingham County Tax Commissioner.

SO RESOLVED and EFFECTIVE, this ___ day of March, 2022.

BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA

By: _____

Wesley M Corbitt

Its: Chairman

By: _____

Stephanie D. Johnson

Its: County Clerk

(Seal Affixed)