

**STATE OF GEORGIA**

**CITY OF STONECREST**

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF STONECREST, GEORGIA TO APPROVE THE 2024 CITY OF STONECREST SPLOST II FUNDING ALLOCATION TOTALING FIFTY-EIGHT MILLION SEVEN HUNDRED TWENTY-SEVEN THOUSAND DOLLARS AND ZERO CENTS (\$58,727,000.00); AND FOR OTHER PURPOSES.**

**WHEREAS**, the City of Stonecrest, Georgia (the “City”) is a municipal corporation located in DeKalb County duly organized and existing under the laws of the State of Georgia; and

**WHEREAS**, O.C.G.A § 48-8-110.1. provides for the imposition of a county sales and use tax as authorized by the governing authority of any county in the state subject to the requirement of referendum approval and the other requirements for a limited period of time which tax shall be known as the county special purpose local option sales tax (“SPLOST”); and

**WHEREAS**, the proceeds received from the SPLOST must be used by the county and qualified municipalities within the county receiving proceeds of the sales and use tax exclusively for the purpose or purposes specified in the resolution or ordinance calling for imposition of the tax by project funding within specific categories; and

**WHEREAS**, in 2017, Georgia law was amended to limit the allowable categories of projects for DeKalb County (the “County”) to use its SPLOST; and

**WHEREAS**, the County was only permitted to use SPLOST funds on four specific categories of projects: (1) transportation purposes, (2) public safety facilities and related capital

equipment, (3) debt service, and (4) the repair of capital outlay projects in an amount not to exceed fifteen percent (15%) of the total SPLOST proceed (“SPLOST I”); and

**WHEREAS**, House Bill 431 (“HB 431”) passed by the Georgia General Assembly in 2023 amends Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to county special purpose local option sales tax; and

**WHEREAS**, paragraph (1) of subsection (a) of Code Section 48-8-111, relating to procedure for imposition of tax, resolution or ordinance, notice to county election superintendent, and election removes limitations put in place by SPLOST I and permits DeKalb County to fund various projects with their SPLOST.; and

**WHEREAS**, on Wednesday, May 3, 2023, Governor Brian Kemp signed HB 431 which authorizes DeKalb County to hold a referendum on November 7th, 2023 to impose a tax on the County and municipalities within the county including the City of Stonecrest (“SPLOST II”); and

**WHEREAS**, the Mayor and City Council (“City Council”) must adopt a resolution approving the SPLOST II funding allocation required for the November 2023 Referendum Election; and

**WHEREAS**, the County’s SPLOST II proceeds must be disbursed either on a per capita basis, based on the most recent decennial census or according to the terms of an intergovernmental agreement between the County and every municipality wholly located in DeKalb County; and

**WHEREAS**, the estimated proceeds for the City total FIFTY-EIGHT MILLION SEVEN HUNDRED TWENTY-SEVEN THOUSAND DOLLARS AND ZERO CENTS (\$58,727,000.00); and

**WHEREAS**, City staff has presented proposed allocations for the funding to the City Council; and

**WHEREAS**, the City staff seeks final approval of the proposed funding allocations by Resolution.

**NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Stonecrest, Georgia** that the SPLOST II funding allocation required for the November 2023 Referendum Election is attached as EXHIBIT A incorporated herein by reference.

**BE IT FURTHER RESOLVED**, that the estimated proceeds for the City of Stonecrest in the November 2023 Referendum Election total FIFTY-EIGHT MILLION SEVEN HUNDRED TWENTY-SEVEN THOUSAND (\$58,727,000).

**BE IT FURTHER RESOLVED**, all resolutions, ordinances, and parts thereof in conflict herewith are hereby expressly repealed.

**BE IT FURTHER RESOLVED**, the City Clerk, with the concurrence of the City Attorney, is authorized to correct any scrivener's errors found in this Resolution, including its exhibits, as enacted.

**BE IT FINALLY RESOLVED**, the effective date of this Resolution shall be the date of adoption, unless otherwise specified herein.

**SO RESOLVED this \_\_\_\_\_ day of \_\_\_\_\_, 2023**

**CITY OF STONECREST, GEORGIA**

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**Jazzmin Cobble, Mayor**

**ATTEST:**

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**City Clerk**

**APPROVED AS TO FORM:**

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**City Attorney**