## COUNTY OF DORCHESTER

## A RESOLUTION PLEDGING THAT 100% OF THE REVENUE AVAILABLE TO DORCHESTER COUNTY FROM THE LOCAL OPTION SALES TAX WILL BE USED TO PROVIDE A CREDIT TO THE TAXPAYERS

WHEREAS, pursuant to Dorchester County Resolution 13-10, a Referendum will be held on November 5, 2013, to allow the voters of Dorchester County to determine whether or not a one percent local option sales tax may be levied in Dorchester County, South Carolina for the purpose of allowing a credit against a taxpayer's county and municipal ad valorem tax liability; and,

WHEREAS, State law requires that at least 71% of the revenue received by a county and municipality must be used to provide a credit against the property tax liability of the taxpayers but allows up to 100% of the revenue to be used as a credit against the property tax liability of the taxpayers; and,

WHEREAS, Dorchester County Council is committed to provide its taxpayers the greatest credit available to them should the Referendum approve the adoption of the local option sales tax.

NOW, THEREFORE, BE IT RESOLVED that Dorchester County Council pledges to its taxpayers that should the local option sales tax Referendum for property tax relief be approved by the voters of Dorchester County on November 5, 2013, 100% of the revenue available to the County generated from such tax will be used as a credit against the property tax liability of the taxpayers of Dorchester County.

ADOPTED this 7<sup>th</sup> day of October, 2013.

William R. Hearn, Ir. Chairman

**Dorchester County Council** 

Clerk to Council