

MECKLENBURG COUNTY  
BOARD OF COMMISSIONERS RESOLUTION APPROVING LANGUAGE TO BE  
INCLUDED ON AN ADVISORY REFERENDUM FOR VOTER APPROVAL OF AN  
ADDITIONAL ONE-CENT SALES AND USE TAX FOR TRANSPORTATION  
PURPOSES IN MECKLENBURG COUNTY.

**WHEREAS**, Article 43 of Chapter 105 of the North Carolina General Statutes outlines the laws that relate to local government sales and use taxes for the purposes of public transportation funding, which includes definitions, adoption procedures, distribution requirements, etc.; and

**WHEREAS**, House Bill 948 (Session Law 2025-39) “The PAVE Act,” (“The Act”), amended Chapter 105 and authorized Mecklenburg County to levy an additional sales and use tax, and outlined use criteria for roadway systems and public transportation systems; and

**WHEREAS**, under section 4.4.(a) of The Act - Advisory Referendum. – The Mecklenburg County Board of Commissioners may direct the County Board of Elections to conduct an advisory referendum within the County on the question of whether a local sales and use tax at the rate of one percent (1%) may be levied in accordance with the Act. The election shall be held in accordance with the procedures of G.S. 163-287; and

**WHEREAS**, The Board of Commissioners shall hold a public hearing on the question at least 30 days before the date the election is to be held, which hearing is scheduled for August 6, 2025 at the Board’s regular scheduled board meeting at the Charlotte Mecklenburg Government Center at 6:30 p.m. or shortly thereafter; and

**WHEREAS**, pursuant to section 4.8 of The Act - Roadway Distribution and Use. – Mecklenburg County must distribute forty percent (40%) of the net proceeds of the tax levied under the Act among the eligible municipalities as provided in the Act to be allocated to road projects within the towns and cities across the County; and

**WHEREAS**, forty percent (40%) of the net proceeds of the tax levied under the Act allocated for transit including rail; and.

**WHEREAS**, twenty percent (20%) of the net proceeds of the tax levied under the Act specifically allocated for bus projects; and

**WHEREAS**, pursuant to section 4.8A of The Act, each eligible municipality shall use the net proceeds distributed to it under Section 4.8 to supplement and not to supplant or replace existing local expenditures for roadway systems under its jurisdiction; and

**WHEREAS**, there is currently in place a one-half (1/2) cent pass through transportation tax to CATS; and

**WHEREAS**, all exemptions as provided in section 4.3 of the Act shall apply; and

**Formatted:** Font: Times New Roman, Bold

**Formatted:** Font: Times New Roman

**Formatted:** Font: Times New Roman

**Formatted:** No bullets or numbering

**Formatted:** Font: Times New Roman

**Formatted:** Font: Times New Roman, Bold

**Formatted:** Font: Times New Roman

**Formatted:** Indent: First line: 0", Space After: 12 pt, Line spacing: At least 16.5 pt, Pattern: Clear (White)

**Formatted:** Font: Times New Roman

**Formatted:** Font: Times New Roman

**Formatted:** Font: Bold

**Formatted:** Font: Bold

**WHEREAS**, The Act, among other things, authorizes the establishment of a Metropolitan Public Transportation Authority (“The Authority”) which would have jurisdiction over certain public transportation; and

**WHEREAS**, pursuant to section 4.9 of The Act - Public Transportation Distribution and Use. – Mecklenburg County must distribute sixty percent (60%) of the net proceeds of the tax levied under the Act to the Authority.

**WHEREAS**, the Authority shall use the net proceeds distributed to it under The Act only for costs associated with financing, acquiring, constructing, operating, and maintaining any combination of real and personal property for a public transportation system, and

**WHEREAS**, the Board will consider on August 6, 2025 whether to direct the Director of the County Board of Elections to place the advisory referendum on the November 4, 2025 ballot.

**NOW THEREFORE, BE IT RESOLVED**, that pursuant to section 4.4.(b) of The PAVE Act, – The form of the question to be presented on the ballot concerning the levy of the tax shall be:

"[ ] FOR [ ] AGAINST"

One percent (1%) local sales and use taxes, in addition to the current local sales and use taxes, to be used only for roadway systems and public transportation systems.”

APPROVED the \_\_\_\_\_ day of \_\_\_\_\_, 2025

Approved as to Form:

\_\_\_\_\_  
County Attorney

\_\_\_\_\_  
Clerk to the Board