

**RESOLUTION**  
**OF THE MECKLENBURG COUNTY BOARD OF COUNTY COMMISSIONERS TO LEVY AN**  
**ADDITIONAL ONE PERCENT (1%) SALES AND USE TAX**

WHEREAS, Part IV of S.L. 2025-39, the P.A.V.E. Act, authorizes the Board of County Commissioners to levy a one percent (1%) local sales and use tax subject to an affirmative vote of a majority of those voting in a referendum held by the County on the question of whether to levy such local sales and use tax; and

WHEREAS, on August 6, 2025, the Board of County Commissioners directed the Director of the Board of Elections to conduct an advisory referendum on such question, which referendum was held on November 4, 2025; and

WHEREAS, the Board of Elections has certified that the advisory referendum ballots cast were 92,449 (52.13%) FOR the referendum and 84,939 (47.87%) AGAINST the referendum; and

WHEREAS, pursuant to S.L. 2025-39 and G.S. §105-466 (a), in the event a majority of those voting in a special election held pursuant to NCGS 105-465 shall approve the levy of a local sales and use tax, the board of county commissioners may, by resolution, proceed to levy the tax; and

WHEREAS, the Board has determined that the levy of the additional one percent (1%) sales and use tax in the County is necessary to fund the Projects for Advancing Vehicle-Infrastructure Enhancement (P.A.V.E.) Act – Metropolitan Public Transportation Authority (MPTA).

NOW THEREFORE, BE IT RESOLVED, by the Mecklenburg County Board of Commissioners as follows:

1. There is hereby levied within the County an additional one percent (1%) sales and use tax as authorized by S.L. 2025-39.
2. This resolution becomes effective July 1, 2026, and applies to purchases occurring on or after that date.

Adopted this \_\_\_\_\_ December 2025

Attest:

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

Approved as to form

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