



City of Smyrna

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Issue Sheet

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WARD / COUNCILMEMBER: City Wide

\$ IMPACT:

Agenda Title:

Approval of the 2022 Special Local Option Sales Tax (SPLOST) Intergovernmental Agreement (IGA) with Cobb County and authorize the Mayor to execute any related documents.

ISSUE AND BACKGROUND:

Approval of 2022 SPLOST will go before the voters in November 2020. The County Commission will vote to authorize the referendum in the coming weeks. Prior to voting to authorize a referendum, it is required to have all IGAs with participating governments in place. The agreement has been reviewed by the City Attorney and Staff recommends approval.

The Official Code of Georgia Annotated 48-8-110 authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (SPLOST) for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County. The County and the City have met to discuss possible projects for inclusion in the SPLOST referendum. The referendum is scheduled for a vote in the General Election held in November 2020.

RECOMMENDATION / REQUESTED ACTION:

Approval for Mayor to sign and execute the SPLOST Intergovernmental Agreement.