



**RESOLUTION R-055-22**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO APPROVE THE COUNTY’S PERCENTAGE OF LOCAL OPTION SALES TAX PROCEEDS; AND TO AUTHORIZE THE COMMISSION CHAIRMAN TO EXECUTE THE CERTIFICATE OF DISTRIBUTION AND TO TAKE ANY OTHER ACTION NECESSARY TO EFFECTUATE THIS RESOLUTION**

**WHEREAS**, Walker County and the municipalities of Chickamauga, Fort Oglethorpe, LaFayette, Lookout Mountain, and Rossville, Georgia (collectively “Cities”) have in existence an agreement regarding the distribution of the Local Option Sales Tax (LOST) proceeds through December 31, 2022; and

**WHEREAS**, O.C.G.A. Section 48-8-89 requires the County and the Cities to renegotiate the distribution agreement within two years of each decennial census, and submit the new distribution certificate to be received by the Georgia Department of Revenue no later than December 30, 2022; and

**WHEREAS**, the County and the Cities have been negotiating the distribution of the LOST proceeds; and

**WHEREAS**, the Board of Commissioners agree to a distribution of the LOST proceeds in the amount of sixty-five percent (65%) to the County and thirty-five percent (35%) to be divided between the Cities;

**THEREFORE, BE IT RESOLVED** that the Walker County Board of Commissioners approves a distribution of the LOST proceeds in the amount of sixty-five percent (65%) to the County and thirty-five percent (35%) to be divided between the Cities. These distribution percentages are contingent upon the Cities also agreeing to the percentages. The distribution percentages shall remain in effect until the effective date of the next statutory renegotiation period (which currently is a ten year time period), unless the Board of Commissioners agrees to different distribution percentages prior to said effective date.

**BE IT FURTHER RESOLVED** that the Board of Commissioners grants the Chairman of the Board of Commissioners the authority to execute the Certificate of Distribution and to take any other necessary action to carry out the intent and purpose of this Resolution.

**SO APPROVED AND ADOPTED** this 22nd day of December, 2022.

**ATTEST:**

**WALKER COUNTY, GEORGIA**

Whitney Summey  
Whitney Summey Deputy Clerk

Shannon K. Whitfield  
SHANNON K. WHITFIELD, Chairman



The foregoing Resolution received a motion for passage from Commissioner Askew, second by Commissioner Stutz, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.