

INTERGOVERNMENTAL AGREEMENT
FOR
LOCAL OPTION SALES TAX DISTRIBUTION

This Intergovernmental Agreement is made and entered into on the ____ day of _____, 2022 and is between CARROLL COUNTY, GEORGIA (herein referred to as the “County”), and the cities of BOWDON, CARROLLTON, MOUNT ZION, ROOPVILLE, TEMPLE, WHITESBURG, VILLA RICA and BREMEN, each being an incorporated municipality within the State of Georgia and each being located within the geographical boundaries of the county (herein referred to collectively as “municipalities”).

WHEREAS, the County and municipalities within Carroll County are required by Georgia law to begin renegotiation of the distribution of local option sales tax (“LOST”) proceeds by July 30, 2022 and to attempt to reach an agreement within sixty (60) days of beginning such renegotiations; and

WHEREAS, the County and those municipalities within Carroll County indicated by executing this Agreement have reached an agreement as to the distribution of LOST proceeds and do hereby desire to set forth said agreement;

NOW, THEREFORE, it is agreed as follows:

1. This Agreement is made between the County and all municipalities within Carroll County who become a signatory hereto.

2. The term of this Agreement is through the next state-mandated or voluntary renegotiation of local option sales tax.

3. Pursuant to the provisions of O.C.G.A. § 48-8-89, proceeds of any sales tax collected within Carroll County shall be distributed upon the following percentages:

Carroll County	59.00%
Bowdon	2.09%
Bremen	0.06%
Carrollton	23.44%
Mt. Zion	1.72%
Roopville	0.23%
Temple	4.40%
Villa Rica	8.51%
Whitesburg	0.55%

These percentages shall remain in effect until such time as they may be amended by agreement of the parties or as may be required by law.

4. By approving this Agreement, each municipality provides authority to its Mayor or Mayor Pro Tem to execute the Certificate of Distribution as provided by the Department of Revenue for the State of Georgia. The Georgia Department of Revenue will distribute the LOST revenues on the percentages indicated above based upon the executed Certificate of Distribution.

5. This Agreement may be executed in several counterparts, each of which shall be deemed an original, all of which together shall constitute one in the same instrument.

6. This Agreement and all transactions contemplated herein shall be governed by and construed under the laws of the State of Georgia.

IN WITNESS WHEREOF, the undersigned parties have hereunto affixed their hands and seals.

[Signature pages to follow in separate parts]

CARROLL COUNTY, GEORGIA

By: _____
Michelle Morgan, Chairman
Board of Commissioners

ATTEST:

Deputy Clerk

(COUNTY SEAL)

CITY OF BOWDON, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(CITY SEAL)

[Signature Page of IGA for LOST Distribution]

CITY OF CARROLLTON, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(CITY SEAL)

[Signature Page of IGA for LOST Distribution]

TOWN OF ROOPVILLE, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(SEAL)

[Signature Page of IGA for LOST Distribution]

CITY OF TEMPLE, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(CITY SEAL)

CITY OF VILLA RICA, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(CITY SEAL)

[Signature Page of IGA for LOST Distribution]

CITY OF WHITESBURG, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(CITY SEAL)

[Signature Page of IGA for LOST Distribution]

CITY OF MT. ZION, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(CITY SEAL)

[Signature Page of IGA for LOST Distribution]

CITY OF BREMEN, GEORGIA

By: _____
Mayor

ATTEST:

Clerk

(CITY SEAL)