

**Does Madison County's tourism industry generate tax revenue?**

Tourism is an important aspect of Madison County's economy, bringing in visitors from around the globe. Visitors will also be paying the sales tax as they spend money within Madison County, and thus these non-residents will share in the cost of education improvements.

**Have nearby counties adopted the local sales tax?**



- ◆ A total of 38 counties have adopted the 1/4-cent sales tax. The above map shows nearby counties that have adopted or have proposed the sales tax on the March 3, 2020 ballot.
- ◆ We pay the sales tax rate in Buncombe and Haywood Counties.



**Exemptions  
The sales tax option  
does NOT apply to**



Gas

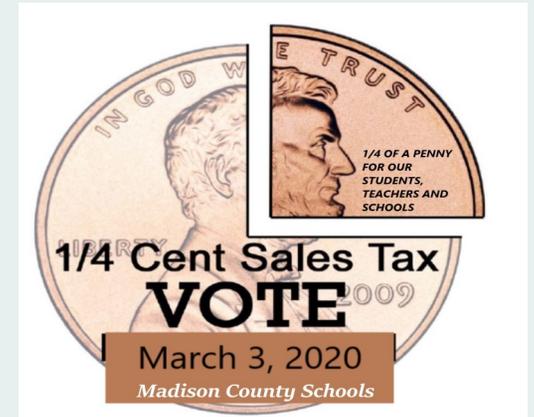


Prescription Medication



Unprepared Food  
(i.e. produce,  
canned goods,  
boxed items,  
packaged meats,  
chips)

⇒ For a full listing of exemptions see North Carolina General Statute 105-164.13.



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## IMPACTS OF A 1/4-CENT SALES TAX

How much more would the 1/4-cent sales tax cost an individual on a purchase ?

*Purchases of:*

$\$4.00 = \$0.01$  

$\$100.00 = \$0.25$  

$\$400.00 = \$1.00$  

*Remember that visitors making purchases will pay this amount also,  
not just residents of Madison County.*

## Estimated Revenue

The 1/4-cent local option sales tax is projected to generate \$290,000 yearly, which will be an additional source of funding to support educational needs.

**What would the funds generated by the local sales and use tax actually support?**

The MCS Board of Education has identified an immediate need for funding to support an increase in teacher and employee salary supplements, renovations to our facilities including the athletic stadium and other long term capital improvements.

## DETAILS ABOUT THE VOTER REFERENDUM

Madison County Commissioners passed a Resolution on June 11, 2019 stating that if the Sales and Use Tax is approved, **they are fully committed to invest all additional sales tax revenue received** by passage of the public education sales tax on **critical public education needs.**

**The ballot question will be similar to this sample:**

[ ] FOR [ ] AGAINST  
Local sales and use tax at the rate of one-quarter percent (0.25%) in addition to all other State and local sales and use tax.

⇒ Look for this ballot near the end under the referenda items.