



STATE OF NORTH CAROLINA
COUNTY OF GUILFORD

Resolution

Explaining Potential Impact of the Local Sales Tax Referendum on Guilford County Schools

WHEREAS, local citizens in North Carolina have historically been empowered to determine how much to fund their local schools; and

WHEREAS, the North Carolina Constitution specifically gives the power to local counties to fund public education, and Guilford County voters support funding its public schools; and

WHEREAS, on November 3, 2026, and at early voting, Guilford County voters will consider a one-fourth of one percent (0.25%) county sales and use tax referendum; and

WHEREAS, the Guilford County Board of Education seeks to ensure that Guilford County residents understand how the proposed sales and use tax, if approved, could provide additional funding for eligible classroom teachers and instructional support personnel in Guilford County Schools and benefit the education afforded to the children of Guilford County;

NOW, THEREFORE, IT IS HEREBY RESOLVED THAT the following information is essential to understand the important impact of the proposed sales tax referendum:

1. Voters will have the opportunity to vote for or against an additional one-fourth of one percent (0.25%) local sales and use tax, which is equal to one additional penny on every \$4 or 25-cents on every \$100 of eligible purchases. This tax would infuse funds into Guilford County from any person or company that visits or shops in Guilford County and would expand the sources of revenue available to Guilford County Schools to fund teachers and instructional support personnel salary supplements.
2. The proposed sales and use tax is estimated to generate nearly \$30 million annually. Guilford County Schools will not receive the full amount generated, as outlined below.
3. If approved, the revenue generated from the proposed sales and use tax would be allocated as follows: 70% to fund classroom teacher and instructional support personnel salary supplements in Guilford County Schools; 18% for fire protection equipment and services; 8% for Guilford Technical Community College; and 4% for qualifying municipalities for allowable expenses.
4. The proposed one-fourth of one percent (0.25%) sales tax would apply to most retail purchases, but would not apply to groceries, prescriptions, motor vehicles, certain medical equipment, or gasoline.
5. The additional revenue would provide a dedicated source of funding for classroom teacher and instructional support personnel salary supplements in Guilford County Schools, supporting the district's ability to recruit, retain and reward top talent who provide high-quality instruction and opportunities the Guilford County Board of Education seeks to give every child in its county.

Signed, this 13th day of October 2026

Deena A. Hayes, Chairperson
Guilford County Board of Education

ATTEST:

Whitney Oakley, Ed.D., Superintendent/Secretary
Guilford County Schools