

STATE OF GEORGIA  
CITY OF HAMPTON

**RESOLUTION NO. 25-56**

**A RESOLUTION ENCOURAGING THE OBTAINABILITY OF (FLOST) TAX RELIEF  
AND COLLABORATION BETWEEN HENRY COUNTY AND ITS RESPECTIVE  
CITIES; AND FOR OTHER PURPOSES**

**WHEREAS**, the City of Hampton, Georgia (“City”) is governed by its Mayor and Council (“City Council”);

**WHEREAS**, the Cities of Hampton, Georgia, Locust Grove, Georgia, McDonough, Georgia, and Stockbridge, Georgia (collectively referred to herein as the “Cities”) are municipal corporations duly organized and existing under the laws of the State of Georgia;

**WHEREAS**, Henry County, Georgia (“County”) is a duly formed political subdivision of the State of Georgia (County and Cities collectively referred to herein as the “Parties”);

**WHEREAS**, the Floating Local Option Sales Tax (“FLOST”) is a new sales tax that can be levied up to 1 percent and collected county-wide, to afford property tax relief to all residents within the County and Cities;

**WHEREAS**, pursuant to O.C.G.A. § 48-8-109.30, local governments desiring to impose a FLOST must enter into an intergovernmental agreement (“FLOST IGA”) calling for a FLOST referendum;

**WHEREAS**, the FLOST IGA must distinguish how FLOST revenue will be split, and must be signed by enough of the Cities to constitute 50% of the County’s total municipalized population, after excluding municipalities that do not levy a property tax;

**WHEREAS**, the Cities desire to move expeditiously and call for a referendum at the upcoming **November 2025 election**, to avail the Parties’ residents to the option of property tax relief under FLOST;

**WHEREAS**, the Cities desire to split FLOST proceeds based upon the manner in which the parties exhaustively negotiated and resolved recent jurisdictional sales tax splits for the Local Option Sales Tax (LOST) as intended for reduction in ad valorem property tax; and

**WHEREAS**, the split proposed by the Cities recognizes the status quo, the swift manner in which the Parties must act to maximize FLOST relief and the benefits reaped by residents when the County and Cities work collaboratively.

**NOW, THEREFORE, BE IT RESOLVED**, by the governing authority of the City of Hampton, Georgia, as follows:

**Section 1. Distribution.** In recognition of the status quo, the essence of time, the benefits of FLOST, and the value of the County and Cities working collaboratively to maximize tax relief, the Cities of Hampton, Locust Grove, McDonough and Stockbridge, Georgia, hereby request that FLOST proceeds, including any interest thereon, be apportioned and distributed between the Parties as follows:

| Entity       | FLOST Share |
|--------------|-------------|
| Henry County | 62.77%      |
| Hampton      | 5.5%        |
| Locust Grove | 5.5%        |
| McDonough    | 11.5%       |
| Stockbridge  | 14.73%      |

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**Section 2.** It is hereby declared to be the intention of the City Council that:

- (a) All sections, paragraphs, sentences and phrases of this Resolution are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.
- (b) To the greatest extent allowed by law, each and every section, paragraph, sentence or phrase of this Resolution is severable from every other section, paragraph, sentence or phrase of this Resolution. No section, sentence or phrase of this Resolution is mutually dependent upon any other section, paragraph, sentence or phrase of this Resolution.
- (c) In the event that any phrase or section of this Resolution shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Resolution.

**Section 3.** The effective date of this Resolution shall be the date of adoption, unless provided otherwise by the City Charter, state and/or federal law.

**BE IT SO RESOLVED**, this 18<sup>th</sup> day of August, 2025.

ATTEST:

Michele Hood  
MICHELLE HOOD, City Clerk

CITY OF HAMPTON, GEORGIA:

Ann N. Tarpley  
ANN N. TARPLEY, Mayor

Approved as to form:

Rey  
City Attorney