

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Proposed Local Act for LHOST

DATE OF MEETING: June 9, 2026

Regular Meeting (x)

BUDGET IMPACT \$ - 0 -

FUNDING SOURCE

- Annual
- Capital
- N/A

COUNTY ACTION REQUESTED ON:

HISTORY, FACTS AND ISSUES:

Senate Bill 33 passed in 2026 authorizes a Local Homestead Option Sales Tax ("LHOST") to fund homestead exemptions granted by local Act of the General Assembly and approved by voters by referendum.

Staff and the County Attorney have prepared the attached draft proposed local Act providing for an LHOST in Lowndes County. It is based on a sample prepared by ACCG.

OPTIONS:

1. Approve submitting the attached proposed local Act to the local delegation of the General Assembly representing Lowndes County
2. Redirect

RECOMMENDED ACTION: Option 1

DEPARTMENT: County Manager

Department Head: Paige Dukes

ADMINISTRATIVE COMMENTS AND RECOMMENDATION: