

**Resolution authorizing a General Fund supplemental appropriation to record the administrative fee charged by the State Tax Commissioner for the collection of the County’s sales tax. (Commissioners)**

**WHEREAS**, Franklin County levies a sales tax pursuant to section 5739.021 of the Revised Code; and

**WHEREAS**, the State Tax Commissioner withholds 1% of the sales tax payments owed to the County for administrative purposes pursuant to section 5739.21 of the Revised Code; and

**WHEREAS**, the Auditor of State requires the County to record the gross sales tax receipts as revenue and the 1% administrative fee charged by the State Tax Commissioner as an expense; and

**WHEREAS**, this accounting treatment requires additional appropriations within Materials & Services to record this expense and an associated increase in revenues; now, therefore,

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS, FRANKLIN COUNTY, OHIO:

1. That a supplemental appropriation in the amount of \$1,462,220.29 is hereby authorized from the unappropriated cash balance as follows and allocated per the attached document (Journal #1318):

|  | AMOUNT         |
|--|----------------|
| Commissioners/General Fund/Materials & Service Fund 1000 | \$1,462,220.29 |

2. That estimated revenues are hereby revised per the attached document (Journal #1319).

Prepared by: LaGrieta Holloway

cc: Auditor  
Commissioners-OMB