PUTNAM COUNTY
BOARD OF COMMISSIONERS

MEETING WILL BE HELD AT THE COURTHOUSE

Regular Monthly Session **Presiding: Honorable David Andrews**
Monday, November 16, 2026 **Commission Chairman**

1. Call to Order - Sheriff Eddie Farris

2. Invocation ***District 3***

3. Pledge to the Flag of the United States of America ***District 3***

4. Roll Call - County Clerk Kerry Ledbetter

5. Approval of the Agenda

6. Approval of the Minutes of Previous Meeting

7. Unfinished Business and Action Thereon by the Board

A. Report of Standing Committees

1. Planning Committee

2. Fiscal Review Committee

3. Nominating Committee

B. Public Comment Period

C. Report of Special Committees

D. Other Unfinished Business

8. New Business and Action Thereon by the Board

A. Report of Standing Committees

1. Planning Committee

a. Recommends approval of the updated phone policy for the Highway Department.

b. Consider approval of the resolution to the general assembly requesting the elimination of 4% of state sales tax on groceries as presented by Commissioner Choate.

2. **Fiscal Review Committee**

a. Recommends approval of budget amendments to the General Purpose School Fund.

b. Recommends approval of charge for blood administration.

3. **Nominating Committee**

B. Report of Special Committees

C. Resolutions

D. Election of Notaries

E. Other New Business

1. Ratification of Randy Porter's appointments, of Jere Mason, Chad Gilbert and Roger Anderson to the E-911 Board with term to expire November 2030.

9. Announcements and Statements

10. Adjourn

PUTNAM COUNTY, TENNESSEE

BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. _____

A RESOLUTION URGING THE TENNESSEE GENERAL ASSEMBLY TO ELIMINATE THE FOUR PERCENT (4%) STATE SALES TAX ON GROCERIES DURING THE 2027 LEGISLATIVE SESSION WHILE PROTECTING COUNTY GOVERNMENTS, PUBLIC EDUCATION, AND LOCAL TAXPAYERS FROM ADDITIONAL FINANCIAL BURDENS

WHEREAS, as the Thanksgiving season approaches, the Putnam County Board of County Commissioners recognizes the importance of gratitude, compassion, and the well-being of the families and children who call Putnam County home; and

WHEREAS, rising costs of groceries, housing, utilities, healthcare, and other necessities continue to place significant financial pressure upon low-income and middle-income households, working families, and senior citizens living on fixed incomes; and

WHEREAS, according to the United States Census Bureau's 2020–2024 American Community Survey five-year estimates, approximately 18.4 percent of Putnam County residents live below the federal poverty threshold, representing approximately 14,500 residents; and

WHEREAS, under those same estimates, approximately 24.7 percent of Putnam County children under the age of eighteen live in poverty, representing nearly one in four children; and

WHEREAS, access to affordable and nutritious food is a fundamental household necessity, and grocery expenses constitute a recurring and unavoidable part of family budgets; and

WHEREAS, Tennessee currently imposes a four percent (4%) state sales tax on qualifying food and food ingredients, in addition to applicable local-option sales taxes; and

WHEREAS, eliminating the State's portion of this tax would provide recurring financial relief to Tennessee households; and

WHEREAS, during the 2025 and 2026 legislative sessions of the 114th Tennessee General Assembly, proposals including House Bill 2 and Senate Bill 2 sought to eliminate the grocery tax, but legislation eliminating the tax was not enacted; and

WHEREAS, despite legislative consideration of grocery-tax relief during both sessions, two legislative sessions have now concluded without enactment of this proposed relief, and further delay is unwarranted; and

WHEREAS, on November 4, 2026, Governor-elect Marsha Blackburn publicly identified reducing the cost of living for Tennessee families as a principal priority of her incoming administration, and Tennessee House Speaker Cameron Sexton has publicly acknowledged the possibility of eliminating the state sales tax on food staples; and

WHEREAS, meaningful tax relief must not come at the expense of essential county services, public education, or the fiscal stability of local governments; and

WHEREAS, Tennessee counties are frequently required to administer and fund programs and services mandated by the State without corresponding appropriations sufficient to meet those obligations, placing pressure upon county budgets and property taxpayers; and

WHEREAS, eliminating the State's grocery sales tax should represent genuine tax relief rather than a redistribution of the financial burden from the State to county governments, local school systems, or local taxpayers; and

WHEREAS, the State should identify savings, evaluate spending priorities, and utilize available state revenues and budgetary resources to accommodate the revenue reduction without diminishing existing financial commitments to counties and public education; and

WHEREAS, local-option sales tax revenues provide important support for county operations, public education, and essential community services and should remain protected; and

WHEREAS, genuine tax relief must reduce the overall financial burden on families rather than merely shift that burden from grocery purchases to local property taxes or reductions in essential services; and

WHEREAS, in this season of Thanksgiving, the financial well-being of Tennessee families deserves prompt consideration, and the 2027 legislative session should result in meaningful relief at the earliest practicable date; and

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Putnam County, Tennessee, meeting in regular session, that:

SECTION 1. ELIMINATION OF STATE GROCERY SALES TAX

The Board formally urges the Tennessee General Assembly to enact legislation during its 2027 regular legislative session eliminating the four percent (4%) state sales tax on qualifying groceries, with the earliest practicable effective date.

SECTION 2. REQUEST FOR LEGISLATIVE SUPPORT

The Board specifically calls upon State Senator Paul Bailey, District 15; State Representative Ryan Williams, District 42; and State Representative and Speaker of the House Cameron Sexton, District 25, to actively support, advance, and vote in favor of legislation accomplishing this objective.

SECTION 3. EXPECTATION OF ACTION WITHOUT FURTHER DELAY

Having witnessed the failure to enact grocery-tax elimination during the 2025 and 2026 legislative sessions, the Board would request decisive action in 2027, passage without further postponement, and the earliest practicable effective date.

SECTION 4. PRESERVATION OF LOCAL-OPTION SALES TAX REVENUES

This Resolution addresses only the State's four percent (4%) sales tax on qualifying groceries and does not advocate any reduction or elimination of existing local-option sales taxes. The Board urges preservation of local-option revenues supporting county operations, public education, and essential services.

SECTION 5. PROTECTION OF COUNTY AND PUBLIC EDUCATION FUNDING

The Board requests that the Governor and General Assembly eliminate the state grocery tax without reducing state funding, appropriations, or financial support otherwise provided to county governments, local school systems, or essential services. The Board opposes offsetting the lost revenue through reductions in education funding, county appropriations, shared state revenues, or other financial commitments to local governments.

SECTION 6. STATE RESPONSIBILITY FOR REVENUE REDUCTIONS

The Board urges that any resulting revenue reduction be addressed through the State's own budgetary resources, existing revenue streams, expenditure priorities, available reserves where fiscally appropriate, and responsible fiscal management, rather than transferring the financial consequences to county governments, local school systems, or local taxpayers.

SECTION 7. OPPOSITION TO UNFUNDED MANDATES AND COST SHIFTING

The Board urges the General Assembly to refrain from imposing additional unfunded or inadequately funded mandates upon counties or school systems as a means of compensating for lost state grocery-tax revenue. The Board opposes actions effectively requiring counties to increase property taxes, reduce essential services, or assume additional financial obligations to offset this state-level policy decision.

SECTION 8. GENUINE TAX RELIEF FOR TENNESSEE FAMILIES

The purpose of eliminating the state grocery tax is meaningful and lasting relief for families. Genuine tax relief must reduce the overall financial burden on Tennessee families, not merely shift that burden from the grocery checkout counter to local property tax bills.

SECTION 9. TRANSMITTAL OF RESOLUTION

Upon approval, the County Clerk shall transmit a copy of the foregoing resolution to Governor Bill Lee; Governor-elect Marsha Blackburn; State Senator Paul Bailey, District 15; State Representative Ryan Williams, District 42; and Speaker Cameron Sexton, District 25.

ADOPTED this _____ day of November 2026.

_____
David Andrews, Chair
Putnam County Board of County Commissioners

ATTEST:

_____
Kerry Ledbetter
Putnam County Clerk