

RESOLUTION NO. 2014-11

**RESOLUTION REQUESTING MUNICIPALITIES IN WEAKLEY COUNTY
TO COMPLY WITH SECTION 57-4-306, TCA GOVERNING THE DISTRIBUTION OF
THE GROSS RECEIPT TAX ON THE SALE OF ALCOHOLIC BEVERAGES ON PREMISES
AND TO PAY FOR CERTAIN PRIOR YEARS CURRENTLY DELINQUENT**

WHEREAS, Section 57-4-306, TCA governs the distribution of the gross receipts tax on the sale of alcoholic beverages on premises in the State of Tennessee; and

WHEREAS, this section provides that 50% of the tax on the premises sale of alcohol beverages be distributed to local political subdivisions; and

WHEREAS, this section further provides that the amount given to political subdivisions be divided 50% in the same manner as the county property tax for schools is allocated and the other 50% going to the County General fund if collected in unincorporated areas or to the municipalities where it is collected if collected in a municipality; and

WHEREAS, with the passage in 2006 of Resolution No 2006-46, the municipalities were reminded of their responsibilities in distributing the liquor by the drink tax to Weakley County to be allocated to the General Purpose School fund; and

WHEREAS, a review of records for fiscal year 2006 through fiscal year 2013 revealed funds due Weakley County General Purpose school fund in the amount of \$36,335.76.

NOW, THEREFORE BE IT RESOLVED, by the county legislative body of Weakley County, Tennessee assembled in regular session on this the 18th of November 2013 in Dresden, Tennessee that the municipalities of Dresden, Gleason and Martin remit to Weakley County General Purpose school fund the following amounts before June 30, 2014.

Dresden	\$24,731.80
Gleason	1,485.89
Martin	10,118.07

BE IT FURTHER RESOLVED, that any such municipality in Weakley County receiving gross receipt taxes for on premises alcoholic beverage sales from the State of Tennessee forward 50% of such payment to the Weakley County Trustee to be deposited in the General Purpose School fund on a monthly basis along with the form as prescribed by the County Trustee for that purpose.

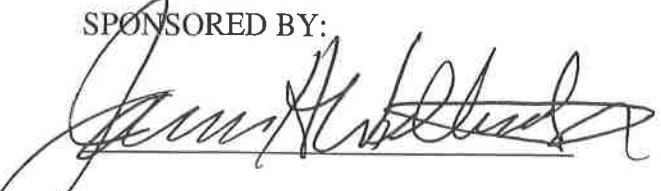
BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to the Mayors of each municipality in Weakley County and all accounting firms conducting audits of municipalities in Weakley County.

BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Weakley County, Tennessee, which are in conflict with this resolution are hereby repealed.

BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Pursuant To The Rules Of The Commission, This Resolution Is Sponsored By The Following Members Of The Weakley County Board Of County Commissioners:

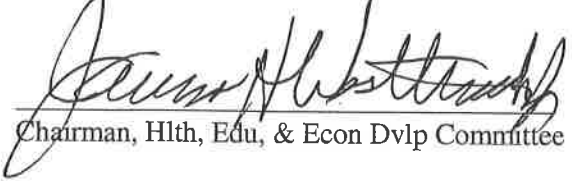
SPONSORED BY:



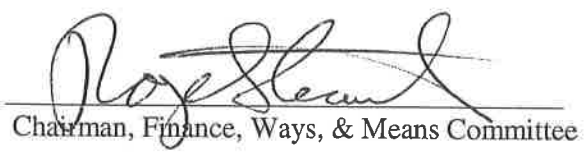
SPONSORED BY:



ACKNOWLEDGED AND APPROVED:


Chairman, Hlth, Edu, & Econ Dvlp Committee

ACKNOWLEDGED AND APPROVED:


Chairman, Finance, Ways, & Means Committee

Motion made by Commissioner Owen that the foregoing resolution be adopted:

Motion seconded by Commissioner Hawks.

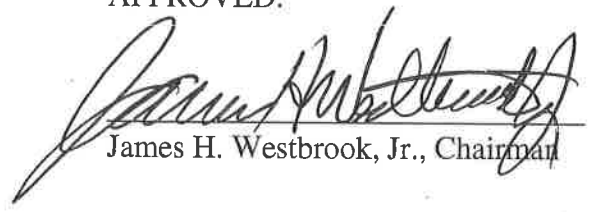
Upon being put to a roll call vote, Motion carried by a vote of 17 Yeas, 0 Nays,

0 Passed and 1 Absent.

ATTESTED:

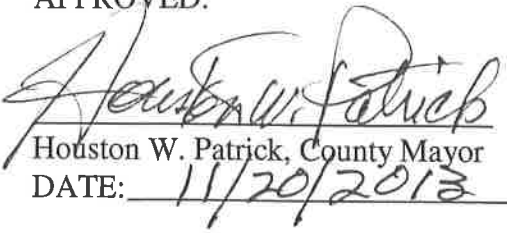

Pat Scarborough, County Clerk

APPROVED:


James H. Westbrook, Jr., Chairman

This the 18th Day of November 2013.

APPROVED:


Houston W. Patrick, County Mayor
DATE: 11/20/2013

VETOED:

Houston W. Patrick, County Mayor
DATE: _____