RESOLUTION

Be it resolved by the Quarterly County Court of Weakley County, Tennessee;

Section 1. As authorized by Section 67-3049, et. seq., of the "Tennessee Code Annotated" there is levied a tax in the same manner and on the same privileges subject to the "Retailers' Sales Tax Act" under Chapter 30, Title 67, T. C. A., as the same may be amended, which are exercised in Weakley County. The tax is levied on all such privileges at a rate of one-third (1/3) of the rates levied in the "Retailers' Sales Tax Act" codified in Chapter 30, Title 67, T. C. A. The tax shall not exceed $5.00 on the sale or use of any single article of personal property, and there is excepted from the tax levied by this resolution the sale, purchase, use, consumption or distribution of electric power or energy, natural or artificial gas and coal and fuel oil. Penalties and interest for delinquencies shall be the same as provided in Section 67-3026, T. C. A.

Section 2. If a majority of those voting in the election required by Section 67-3053, T. C. A., vote for the resolution, collect on of the tax levied by this resolution shall begin on the first day of the month occurring 30 or more days after the county election commission makes its official canvass of the election returns.

Section 3. It having been determined by the Department of Revenue of the State of Tennessee that it is feasible for this tax to be collected by that Department, said determination being evidenced by sales and use tax Rule and Regulation No. 2 heretofore promulgated by the Department of Revenue, the Department shall collect such tax concurrently with the collection of the state tax in the same manner as the State's tax is collected, in accordance with rules and regulations promulgated by said Department. The County Judge is hereby authorized to contract with the Department of Revenue for the collection of the tax by the Department, and to provide in said contract that the Department may deduct from the tax collected a reasonable amount or percentage to cover the expense of the administration and collection of said tax.

Section 4. In the event the tax is collected by the Department of Revenue, suits for the recovery of any tax illegally assessed or collected shall be brought against the County Judge.

Section 5. A certified copy of this resolution shall be transmitted to the said Department of Revenue.

Esq. Junius White made a motion and Seconded by Esq. Dalton Glover that the foregoing RESOLUTION be adopted by the Court. Upon being put to a ROLL CALL VOTE, same carried 48--AYES, 0--NAYS, 6--ABSENT.

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NOTARY LIST

The following persons were approved for Notary Publics: Elihu Meador, Tommy Hunt, W. C. Hunt, Hattie Mae Walker, Homer W. Bradberry, Robert E. Lenhardt, Gertrude Haun, Linda Light, J. W. Beard, Vernon Dunn, Charles E. Breeding.

Motion made by Esq. Robert Kennedy and Seconded by Dalton Glover that the foregoing Notaries be approved by the Court. Upon being put to a voice vote, same carried by unanimous voice vote of the Court.