

A RESOLUTION TO REMOVE THE EXISTING SINGLE ITEM LOCAL SALES TAX LIMIT AND TO APPLY THE EXISTING SALES TAX RATE TO THE BASES AUTHORIZED BY PUBLIC CHAPTER 278

WHEREAS, the General Assembly of the State of Tennessee has adopted Public Chapter 278 of the Acts of 1983 which amends Tennessee Code Annotated, Section 67-3050, effective July 1, 1983, to authorize counties to remove applicable limits in the local option sales tax collectible on the sale or use of any single article of personal property; and

WHEREAS, the General Assembly has authorized counties in the State of Tennessee, by resolution, to apply the existing local sales tax rate to new bases as set forth in Public Chapter 278, without a referendum;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Weakley County, Tennessee, meeting in special session on the 7th day of June, 1984, and in regular session on the 16th day of July, 1984, that:

SECTION 1. The maximum local option sales tax collectible on the sale or use of a single item of personal property as authorized in the resolution of the county legislative body which levied the local option sales tax for Weakley County, of record in Minute Book 3 at pages 23 and 24 is hereby removed.

SECTION 2. Beginning on the first day of September, 1984, the local sales tax at the present rate effective in Weakley County shall apply to the first eight hundred eighty-nine dollars (889.00) on the sale or use of any single article of personal property; and on July 1, 1985, to the first one thousand one hundred dollars (\$1,100.00) on the sale or use of any single article of personal property, as provided in Public Chapter 278 of the Acts of 1983.

SECTION 3. Future increases in the base beginning on the dates specified in Section 2 shall be automatic and shall not require further action of the Board of County Commissioners of Weakley County.

SECTION 4. Nothing herein contained shall be construed to increase the local option sales tax rate heretofore in effect in Weakley County.

SECTION 5. Notice of the meetings for the consideration of this Resolution and that this matter is on the agenda of the meetings has been published at least once in a newspaper of general circulation in Weakley County as required by Public Chapter 278.

SECTION 6. A certified copy of this Resolution shall be transmitted to the Department of Revenue of the State of Tennessee by the County Clerk and shall be spread upon the Commission record.

SECTION 7. The maximum tax on the sale or use of any single item authorized by this Resolution and by Chapter 278 of the Public Acts of 1983 shall be collected by the State Department of Revenue concurrently with the collection of the state tax and the Weakley County sales tax and in the same manner as these taxes are collected in accordance with the rules and regulations promulgated by said Department.

SECTION 8. This Resolution shall take effect on September 1, 1984, having been passed by a majority vote of the Board of County Commissioners of Weakley County at two consecutive public meetings as required by Public Chapter 278 of the Acts of 1983.

Passed 1st reading \_\_\_\_\_, 1984.

Passed 2nd reading \_\_\_\_\_, 1984.

PURSUANT TO THE RULES OF THE COMMISSION, THIS RESOLUTION IS SPONSORED BY THE FOLLOWING MEMBERS OF THE WEAKLEY COUNTY BOARD OF COUNTY COMMISSIONERS:

William H. Mansfield      Charles C. Coker

Motion to accept this resolution made by Comm. James H. Bell.  
Seconded by Comm. Earl Wright. After a roll call vote, motion carried.