

ORIGINAL

RESOLUTION NO. 2006-46

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

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 alcoholic beverages be distributed to local political subdivisions; and

WHEREAS, this section further provides that the amount giving to political subdivisions be divided 50% in the same manner as the county property tax for schools is expended 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, the general purpose school fund has only received \$411 from this revenue source for the first eight months of the 2005-06 fiscal year; and

WHEREAS, the county school system has spent almost \$140,000 in support of improvements to the UTM stadium for Westview football and has built or improved football facilities in Greenfield and Gleason in recent years and has need for other capital improvements.

NOW, THEREFORE BE IT FURTHER RESOLVED by the Weakley County Legislative Body that any municipality in Weakley County receiving gross receipts 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.

BE IT FURTHER RESOLVED, that any such funds collected during the previous three-year period and not previously paid, be sent to the Weakley County Trustee to be deposited in the General Purpose School Fund.

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

BE IT FURTHER RESOLVED, that the proceeds of this tax be used for school capital purposes in the communities where the tax is collected.

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the Board of County Commissioners of Weakley County, Tennessee, which are in conflict with this resolution are hereby repealed.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 shall 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, Resolution Number 2005-14 Is Sponsored By The Following Members Of The Weakley County Board Of County Commissioners:

SPONSORED BY:

Mac Buckley

SPONSORED BY:

Ford Wright

ACKNOWLEDGED AND APPROVED:

Bill Pugh  
Chairman, Finance, Ways & Means

ACKNOWLEDGED AND APPROVED:

Samuel H. ...  
Chairman, Hlth., Edu, & Econ, Dev

Motion made by Commissioner Salmon that the foregoing resolution

be adopted: Motion seconded by Commissioner Jones

Upon being put to a roll call vote, Motion carried by a vote of 15 Yeas,

0 Nays, 0 Passed and 3 Absent.

ATTESTED:

Pat Scarborough  
Pat Scarborough, County Clerk

APPROVED:

Richard Phebus  
Richard Phebus, Chairman

APPROVED:

Ron Gifford  
Ron Gifford, County Mayor

VETOED:

Ron Gifford  
Ron Gifford, County Mayor

DATE: 03/30/06

DATE: \_\_\_\_\_