

## RESOLUTION NO. 1977-12:

BE IT RESOLVED by the Quarterly County Court of Weakley County, Tennessee:

SECTION 1. The resolution of the Quarterly County Court of Weakley County, Tennessee, imposing a local sales and use tax as authorized under the provisions of Section 67-3049---67-2056, of the Tennessee Code Annotated, adopted by the Court at a regular meeting of county Court, Oct. 1967 term of record in Minute Book 39, page 282, is amended to levy a local sales and use tax at a rate of one-third of the state rates, as provided in the Retailers' Sales Tax Act under Chapter 30, Title 67, TCA, as the same may be amended and authorized so long as the general State rate continues at 40 1/2%, and at one-half if and when the general State rate is reduced to 3%; and on farm and industrial machinery at the rate of one-half of 1%, and to increase the maximum tax on the sale or use of any single item to 7.50.

SECTION 2. If a majority of those voting in the election required by Section 67-3053, TCA, vote for the increase in the tax imposed by this resolution, collection of the increased 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. The Department of Revenue of the State of Tennessee shall collect the additional tax imposed by this resolution concurrent with the collection of the state tax and the local tax now being collected for Weakley County, in accordance with rules and regulations promulgated by the said Department.

SECTION 4. The County Judge is hereby authorized to contract with the Department of Revenue for the collection of the additional tax imposed by this resolution, and to provide in said contract that the Department may deduct from the tax collected a reasonable amount of percentage to cover the expense of the administration and collection of said tax.

SECTION 5. A certified copy of this resolution shall be transmitted to the said Department of Revenue by the County Court Clerk forthwith and shall be published one time in a newspaper of general circulation in Weakley County prior to the election called for in Section 2 hereof.

Pursuant to the rules of the Weakley County Quarterly Court this resolution is sponsored by the following magistrates:

/S/ James H. Bell

/S/ Denton Bell

Approved:

/S/ E. L. Lemonds

E. L. Lemonds

Chairman, Finance Committee

Motion made by Esq. R. H. Pearson, seconded by Esq. Max Speight that the foregoing resolution be put on the floor for discussion. Upon being put to a voice vote motion carried:

Esq. James H. Westbrooks, Jr. made motion to increase line item, section 203, department of Election by 7,000 dollars to come from unappropriated surplus County General Fund, for Clerk to have Sales Tax Referendum. Motion seconded by Esq. James Porter. Upon being put to a roll call vote AYE 20; NAY 0; ABSENT 1; Motion carried:

Motion made by Esq. Tom Farmer that the Finance Committee get the information to the public regarding having Tax Resolution referendum, seconded by Esq. James H. Westbrooks, Jr.

Upon being put to a voice vote motion carried.

APPROVED:

ATTESTED TO:

/S/ Charles T. Butts

Charles T. Butts

County Judge

/S/ James T. Omer

James T. Omer

County Court Clerk