

**RESOLUTION FOR LEVYING AN ADDITIONAL SALES AND USE TAX
IN WEAKLEY COUNTY**

BE IT RESOLVED by the county legislative body of Weakley County, Tennessee:

SECTION 1. The resolution of the county legislative body of Weakley County, Tennessee, imposing a local sales and use tax as authorized under the provisions of §§ 67-6-701 through 67-6-712, *Tennessee Code Annotated*, adopted by the county legislative body at a regular meeting October, 1967 term, of record in Minute Book 39, page 282, as later amended by Resolution No. 1977-12 adopted at a regular meeting of the county legislative body April, 1977 term, of record in Minute Book 2, page 16, later amended by Resolution No. 1983-9 adopted at a regular meeting of the county legislative body February 3, 1983, is amended to levy a local sales and use tax at a rate of two and three quarters percent (2 $\frac{3}{4}$ %), not to exceed the maximum percentage as stated in the RETAILERS TAX ACT, *Tennessee Code Annotated* § 67-6-702, as amended, except as limited or modified by statute.

SECTION 2. If a majority of those voting in the election required by *Tennessee Code Annotated* § 67-6-706 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 thirty (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 Department.

SECTION 4. The County Executive 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 the 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 the tax.

SECTION 5. 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 State commissioner of revenue and the County Executive.

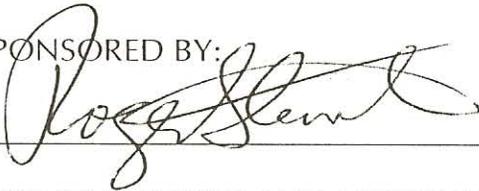
SECTION 6. A certified copy of this Resolution shall be transmitted to the department of revenue by the County Clerk forthwith and shall be published one time in a newspaper of general circulation in Weakley County prior to the election called for in Section 2 hereof.

SECTION 7. All resolutions of the Board of County Commissioners of Weakley County, Tennessee, which are in conflict with this resolution are hereby superceded.

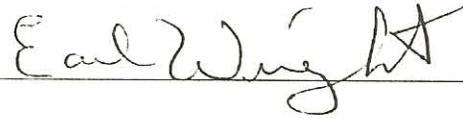
SECTION 8. This resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Weakley County Board of County Commissioners.

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, Finance, Ways & Means Committee

Motion made by Commissioner Bucy that the foregoing resolution be adopted:
Motion seconded by Commissioner Phebus.

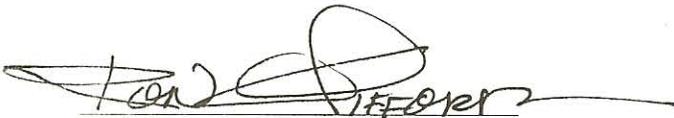
Upon being put to a roll call vote, Motion carried by a vote of 18 Yeas, no Nays,
no Passed and two Absent.

Attested:



Pat Scarbrough, County Clerk

Approved:



Ron Gifford, County Executive

This is the 20th day of January, 1998.