

RESOLUTION # 24

SPECIAL CALLED SESSION OF WEAKLEY COUNTY QUARTERLY COURT NOV. 1, 1971

WHEREAS, on October 11, 1971, the Weakley County Quarterly Court in session assembled did adopt Resolution 1971-20 providing for a local referendum for increasing the present local option sales tax from one cent to one and one-half cent, and WHEREAS, the wording of the Resolution in Section One thereof is in error and contrary to law, now

THEREFORE, BE IT RESOLVED by the Weakley County Quarterly Court in Special called Session that Resolution 1971-20 be rescinded in its entirety.

Motion was made by Esq. Clyde B. Miles that the foregoing resolution be accepted by the Court, Esq. Joe W. White duly seconded the motion. Upon being put to a roll call vote said motion carried unanimously. AYES: 16; NAYS: 0; ABSENT: 5

RESOLUTION # 25

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

Section 1. The resolution of the Quarterly Court of Weakley County, Tennessee, imposing a local sales and use tax as authorized under the provisions of Section 67-3049--67-3056, of the Tennessee Code Annotated, adopted by the Court at regular session on October 2, 1967, as recorded in Minute Book 39, page 282 is amended to levy a local sales and use tax at a rate of three sevenths of the state rate, as provided in the Retailers' Sales Tax Act under Chapter 30, Title 67, Tennessee Code Annotated, as the same may be amended and authorized, 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, Tennessee Code Annotated, 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 or 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 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.

Shall a resolution passed by the Quarterly Court of Weakley County on November 1, 1971, published in Bresden Enterprise, a newspaper of general circulation in Weakley County, become operative, which resolution levied a tax on the same privileges subject to the Retailers' Sales Tax Act under Chapter 30, Title 67, Tennessee Code Annotated, as the same may be amended, which are exercised within Weakley County to be levied and collected as provided in said Act and at a rate of three-sevenths of the rates levied therein; which provided that the tax shall not exceed \$7.50 on any single article of personal property and excepted from the tax electric power or energy natural or artificial gas, coal and fuel oil; and which provided for collection by the Department of Revenue of the State of Tennessee?

Motion was made by Esq. Joe C. Hunt, and seconded by Esq. Joe White, that the foregoing resolution be adopted by the Court. Upon being put to roll call vote same carried unanimously. AYES: 17, NAYS: 0, ABSENT: 4

Motion was made by Esq. Tom D. Copeland and seconded by Esq. John Harris, that this special session of the Weakley County Quarterly Court be adjourned. Upon being put to a voice vote, same carried unanimously. Weakley County Judge E. W. Wheeling declared the meeting adjourned.



Weakley County Judge