

RESOLUTION NO. 1990-43

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 Sections 67-6-701 - 67-6-712, Tennessee Code Annotated, adopted by the county at a \_\_\_\_\_ meeting of record in Minute Book \_\_\_\_\_, at page \_\_\_\_\_, is amended to levy a local sales and use tax at a rate of one-half of the rate levied in the RETAILERS TAX ACT, Chapter 6, Parts 1-6, Title 67, T.C.A., as amended, except as limited or modified by statute.

SECTION 2. If a majority of those voting in the election required by T.C.A., Section 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 \_\_\_\_\_ 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 \_\_\_\_\_.

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. This resolution shall be effective for purpose of certification to the Weakley County Election Commission on September 15, 1990, and shall be effective for all other purposes upon adoption and approval as provided herein.

PURSUANT TO THE RULES OF THE COMMISSION, THIS RESOLUTION IS SPONSORED BY THE FOLLOWING COMMISSIONERS:

John A. Brey

Johnny Vincent