

STATE OF ALABAMA       )  
WALKER COUNTY        )

RESOLUTION AND ORDINANCE OF The City of Cordova URGING THE WALKER COUNTY LEGISLATIVE DELEGATION TO ENACT AND LEVY A 2 PERCENT PRIVILEGE LICENSE, OR EXCISE TAX AGAINST PERSONS , FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN WALKER COUNTY, ALABAMA; FURTHER PROVIDING THAT THE SAID TAXES BE COLLECTED BY THE WALKER COUNTY COMMISSION AND DISTRIBUTED TO ALL THE GOVERNMENTAL ENTITIES LOCATED WITHIN WALKER COUNTY, ALABAMA ON THE BASIS OF THEIR POPULATION ON A PRORATA SHARE BASIS, FURTHER TO RESCIND ANY SIMILAR TAX HERETOFORE LEVIED BY THIS MUNICIPAL CORPORATION.

WHEREAS, the City Council, the governing body of The City of Cordova, Alabama, a municipal corporation organized under the laws of the State of Alabama, has currently imposed a privilege license, or excise tax against persons, firms or corporations storing, using or otherwise consuming or engaged in the business of selling at retail tangible personal property or conducting places of amusement within the limits of said municipal corporation; and

WHEREAS, the governing body feels that it would be in the best interest of the people of this municipality as well as the people of Walker County, in general that in lieu of local sales taxes passed by individual municipalities that such individual municipal taxes be abolished by the municipalities located within Walker County, Alabama and in lieu thereof that a county wide 2 cents privilege license, or excise tax against persons, firms and corporations storing, using, or otherwise consuming or engaged in the business of selling at retail tangible property or conducting places of amusement in Walker County, Alabama; further that the funds generated from said county wide tax be divided among the municipalities of Walker County, Alabama as well as the Walker County Commission, these being the governmental entities located within Walker County, Alabama; and

WHEREAS, the governing body of The City of Cordova, Alabama feels that such a county wide tax would be more equitable in its levy on the citizens of Walker County as well as the distribution of said funds.

IN CONSIDERATION THEREOF, be it therefore resolved and ordained by the governing body of the City of Cordova of Walker County that we do hereby request the Walker County Legislative delegation for legislation to levy and enact a 2 percent privilege license, or excise tax against persons, firms or corporations storing, using, or otherwise consuming or engaged in the business of selling at retail tangible personal property or conducting places of amusement in Walker County, Alabama.

BE IT FURTHER RESOLVED, that such legislation shall require the Walker County Commission to collect such taxes and on a timely

basis to distribute said funds on a prorata basis among the governing bodies of the various governing entities of Walker County, Alabama on the basis of each municipality receiving a prorata share of the tax in an fraction equal to its population to the total population of Walker County and that the Walker County Commission shall receive a prorata amount in a fraction equal to the number of persons living in unincorporated areas of Walker County, Alabama to the total number of citizens of Walker County, Alabama.

BE IT FURTHER RESOLVED, that commencing on the first month of the fiscal year for the state of Alabama that each municipality shall compare its revenues which it received as a prorata share as described above as compared to receipts under its existing sales use or excise tax for the year, 1993, and that before any distributions are made for the next year that any municipality receiving less funds shall be reimbursed an amount up to \$160,000.00 to cover such shortfall and that these funds shall be divided out of monies first received by the Walker County Commission for each fiscal year and that once said payments are made distribution shall again be made on a prorata share as previously described.

BE IT FURTHER RESOLVED AND ORDAINED, that upon the implementation of the taxes described above by the legislature of the State of Alabama that the governing body of The City of Cordova does hereby make known that upon the effective date of such tax that The City of Cordova shall rescind its existing sales use or excise tax which now exists within said municipality.

BE IT FURTHER RESOLVED AND ORDAINED, that each member of the Walker County Legislative Delegation be presented with a copy of this resolution and ordinance so that they may know of the wishes of this governing body and further make known that this governing body feels that such a proposed tax distribution would be more equitable and would be in the best interest of all the citizens of Walker County, Alabama.

RESOLVED AND ORDAINED, this the 17th day of March, 1994.

  
MAYOR

Attest:  
By: Clairne Stew