

Resolution

**Resolution for Levying an Additional Sales Tax and Use Tax
In Loudon County,**

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

SECTION 1. The resolution of the county legislative body of Loudon County, Tennessee, imposing a local sales and use tax as authorized under the provisions of *Tennessee Code Annotated*, Sections 67-6-701 through 67-6-712, adopted by the county legislative body at a Special Called meeting of record in Minute Book _____, page _____, is amended to levy a local sales and use tax at a rate of two & half percent (2.5%), not to exceed the maximum percentage as stated in the RETAILERS TAX ACT, *Tennessee Code Annotated*, Section 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*, 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 Loudon County, in accordance with rules and regulations promulgated by the Department.

SECTION 4. The Loudon County Mayor 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 Loudon County Mayor.

SECTION 6. A certified copy of the 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 Loudon County prior to the election called for in Section 2 hereof.

Adopted the _____ day of _____, 2007.

Attest:

County Clerk

County Mayor

County Chairman