

STATE OF ALABAMA )

COUNTY OF BALDWIN )

**RESOLUTION #2026-026  
OF THE  
BALDWIN COUNTY COMMISSION**

**AUTHORIZING BALDWIN COUNTY TO PROTECT THE COUNTY’S INTERESTS  
BY INTERVENING AS A DEFENDANT IN THE SIMPLIFIED SELLER USE TAX  
(SSUT) LITIGATION.**

**WHEREAS**, the Alabama Simplified Seller Use Tax (SSUT) Remittance Act, codified at Section 40-23-191 *et seq.*, Code of Alabama 1975, establishing a process by which the State of Alabama collects use taxes from eligible sellers on behalf of Alabama consumers; and

**WHEREAS**, on August 12, 2025, the City of Tuscaloosa, the School District of the City of Tuscaloosa, and the City of Mountain Brook filed a lawsuit in the Circuit Court of Montgomery County, Alabama against Vernon Barnett, in his official capacity as Commissioner of the Alabama Department of Revenue, asking the Court to direct Commissioner Barnett to disqualify particular business entities from the SSUT program; and

**WHEREAS**, November 10, 2025, the Court imposed a 30-day deadline for any other interested parties to file motions to intervene in his litigation; and

**WHEREAS**, the SSUT program has been an essential source of revenue for Baldwin County, and the plaintiffs’ lawsuit, if successful, would jeopardize the County’s ability to maintain the current level of governmental services it provides to the public.

**NOW, THEREFORE, BE IT RESOLVED BY THE BALDWIN COUNTY COMMISSION** that the County is directed to take all necessary action, whether by itself or as a part of a joint undertaking, to intervene as a defendant in the SSUT litigation and to protect the County’s interests in this critical revenue.

**IN WITNESS WHEREOF**, the County Commission has caused this resolution to be executed in its name and on its behalf by its Chair on this 18<sup>th</sup> day of November 2025.

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James E. Ball, Chairman  
Baldwin County Commission

ATTEST:

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Roger H. Rendleman  
County Administrator