

STATE OF ALABAMA     )  
COUNTY OF BALDWIN    )

**RESOLUTION #2026-102  
OF THE  
BALDWIN COUNTY COMMISSION**

**A RESOLUTION AUTHORIZING THE ISSUANCE OF A COUNTY SALES AND USE  
TAX EXEMPTION CERTIFICATE FOR THE MOBILE RIVER BRIDGE & BAYWAY  
PROJECT**

**WHEREAS**, the Alabama Department of Transportation (ALDOT) intends to design, construct, and maintain a new I-10 Mobile River Bridge and replacement Bayway, together with related interchange improvements (the “Project”);

**WHEREAS**, the Project has been designated by ALDOT as a qualified toll project under Alabama law, thereby making it eligible for local sales and use tax exemptions provided in Alabama Code § 23-2-153(e);

**WHEREAS**, § 23-2-153(e) authorizes exemption from local sales and use taxes on incorporated materials for qualified toll projects when approved by resolution, and § 23-2-153(h)(1) makes such use subject to the reporting and penalty provisions of § 40-9-14.1;

**WHEREAS**, the Baldwin County Commission recognizes that advance authorization of a county exemption certificate will facilitate timely mobilization of contractors and suppliers once a design-build contract is awarded; and

**WHEREAS**, it is the intent of the County to limit such exemption strictly to tangible personal property that becomes a permanent part of the Project, while ensuring full compliance with all applicable reporting, record-keeping, and audit requirements.

**NOW, THEREFORE, BE IT RESOLVED BY THE BALDWIN COUNTY  
COMMISSION AS FOLLOWS:**

1. Approval. The Alabama Department of Revenue (ALDOR) is authorized to issue a county sales and use tax exemption certificate for the Project pursuant to § 23-2-153(e).
2. Use & Conditions. The certificate may be used only for the purchase of tangible personal property that becomes a permanent part of the Project, by the design-builder/concessionaire and contractors or subcontractors designated by the Revenue Director. Issuance and use are conditioned upon:
  - a. an ALDOR project exemption certificate being on file;
  - b. full compliance with § 40-9-14.1 reporting and record-keeping requirements; and
  - c. vendor invoices referencing both the county certificate number and jobsite.

The Revenue Director may update the authorized users and may suspend or revoke the certificate for misuse or noncompliance.

3. Limits & Term. Such certificate shall not exempt any taxes or fees excluded by law, including those listed in § 23-2-153(b), nor shall it exempt business license, permit, or inspection fees, or state income taxes. The exemption applies only to Baldwin County sales and use taxes within the County's taxing jurisdiction.

4. Compliance with § 40-23-4.01(a)(2). In accordance with § 40-23-4.01(a)(2):

- a. The effective date of the exemption contemplated in this Resolution shall be September 1, 2026.
- b. The duration of the exemption will be ten (10) fiscal years.

5. Notice to Alabama Department of Revenue. The Baldwin County Commission shall provide notice of this Resolution to the Alabama Department of Revenue no later than July 1, 2026, as required by § 40-23-4.01(a)(3).

**IN WITNESS WHEREOF**, the Baldwin County Commission has caused this Resolution to be executed in its name and on behalf of its Chair on the \_\_\_ day of June 2026.

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James E. (Jeb) Ball, Chairman  
Baldwin County Commission

ATTEST:

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Roger H. Rendleman, County Administrator