STATE OF ALABAMA

COUNTY OF BALDWIN

RESOLUTION # 2001-07 OF THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA

AUTHORIZING THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA, TO ADMINISTER, COLLECT, AND ENFORCE, ALL SALES AND USE TAXES PRESENTLY AUTHORIZED BY LAW ON BEHALF OF THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA, AND THE BOARD OF EDUCATION OF BALDWIN COUNTY, ALABAMA.

WHEREAS, during the 2000 Regular Session of the Legislature of Alabama, the Legislature of Alabama enacted Act No. 2000-445 in regard to the collection of county levied tax for Baldwin County, Alabama; now therefore

BE IT RESOLVED BY THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA, IN REGULAR SESSION ASSEMBLED, That it does hereby elect to administer, collect, and enforce, all local sales and use taxes authorized by law for the County Commission of Baldwin County, Alabama, and the Board of Education of Baldwin County, Alabama, effective March 1, 2001, and that the services of the Alabama Department of Revenue shall be terminated effective that date.

FURTHER, BE IT RESOLVED, That pursuant to 11-3-11.3 (g), Chapter 3, Title 11, <u>Code of Alabama 1975</u>, the County Commission of Baldwin County, Alabama, does hereby elect, to assess interest at the rate of one percent (1%) per month on any delinquency and to pay interest at the rate of one percent (1%) per month on any refund of tax erroneously paid effective March 1, 2001.

FURTHER, BE IF RESOLVED, That a copy of this Resolution shall be forwarded to the Alabama Department of Revenue.

DONE, under the Seal of the County Commission of Baldwin County, Alabama, on this the 21st day of November, 2000.

T. Joe Faust, Sr.), Chairman County Commission of Baldwin County, Alabama

ATTES

Locke W. Williams, Clerk / Treasurer County Commission of Baldwin County, Alabama

> This Instrument prepared by: Brenda Meads, B. C. Sales Tax Coordinator D. A. Brewer, Asst. to County Commission