CITY COUNCIL AGENDA ITEM COVER MEMO

Agenda Item Number_____

Meeting Type: Regular

Meeting Date: 9/11/2014

Action Requested By:
Finance

Agenda Item Type
Resolution

Subject Matter:

Tax authorization

Exact Wording for the Agenda:

Introduction of a Resolution electing out of the Alabama Tax Tribunal

Note: If amendment, please state title and number of the original

Item to be considered for: Action

Unanimous Consent Required: No

Briefly state why the action is required; why it is recommended; what Council action will provide, allow
and accomplish and; any other information that might be helpful.

The State established a new Tax Tribunal, to administer certain aspects of state and local tax matters, including providing a single system for appealing final assessments. Since not all of the City's taxes are covered by the Tribunal, the City is electing to opt-out from the process.

Associated Cost:

Budgeted Item: Not applicable

MAYOR RECOMMENDS OR CONCURS: Yes

Department Head:_____

Date: 9/8/14

revised 3/12/2012

RESOLUTION NO. 14- _____

BE IT RESOLVED by the City Council of the City of Huntsville, Alabama, as follows:

1. Pursuant to the Taxpayer Fairness Act at Ala. Code § 40-2B-2(g)(2)(1975)(Ala. Acts 2014-146, § 4), the City of Huntsville, Alabama, a self-administered taxing jurisdiction under the laws of the State of Alabama, hereby makes this election out of the jurisdiction of the Alabama Tax Tribunal in order to wholly divest the Alabama Tax Tribunal of jurisdiction over appeals of final assessments and denied refunds of sales, use, rental, and lodging taxes levied or collected from time-to-time by or on behalf of the City of Huntsville, Alabama.

2. The City Clerk-Treasurer of the City of Huntsville, Alabama, is hereby authorized and directed to certify and serve a copy of this resolution evidencing the election-out with the Alabama Tax Tribunal by mailing a copy of the resolution, as certified by the City Clerk-Treasurer, by either U.S. mail with delivery confirmation or certified U.S. mail, return receipt requested, by hand delivery, or by an expedited courier service to the Alabama Tax Tribunal's office, and to otherwise perform all acts that may be necessary to effectuate the election-out.

ADOPTED this the 11th day of September, 2014.

_____
President of the City Council
Of the City of Huntsville, Alabama

APPROVED this the 11th day of September, 2014.

_____
Mayor of the City of
Huntsville, Alabama