

**AUTHORIZING WALKER COUNTY TO PROTECT THE COUNTY'S INTERESTS BY INTERVENING
AS A DEFENDANT IN THE SIMPLIFIED SELLER USE TAX LITIGATION**

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

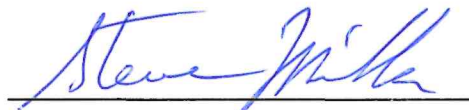
WHEREAS, on August 12, 2025, the City of Tuscaloosa, the School District of the City of Tuscaloosa, and the City of Mountain Brook filed a lawsuit in the Circuit Court of Montgomery County, Alabama against Vernon Barnett, in his official capacity as Commissioner of the Alabama Department of Revenue,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

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

WHEREAS, the SSUT program has been an essential source of revenue for Walker 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 WALKER COUNTY COMMISSION that the County is directed to take all necessary actions, whether by itself or as part of a joint undertaking, to intervene as a defendant in the SSUT litigation and to protect the County's interest 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 Chairman, on this the 17th day of November, 2025.



Steve Miller, Chairman

Attest:



Amy Frederickson, Administrator