

RESOLUTION NO. 12-01-01-2025

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF ASHLAND, ALABAMA OPPOSING
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, 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 the Commissioner of the Alabama Department of Revenue, asking the Court, among other things, 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 the litigation.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ASHLAND, ALABAMA,
AS FOLLOWS:**

1. The City hereby affirms its strong support for the SSUT program, as it provides an essential source of revenue for the City of Ashland.
2. The City Council formally opposes the lawsuit filed by the City of Tuscaloosa, School District of the City of Tuscaloosa, and the City of Mountain Brook, and any other actions that seek to weaken, dismantle, or reduce the revenue the SSUT provides to the City.
3. The City Clerk shall transmit a copy of this resolution to the Commissioner of the Alabama Department of Revenue, the Association of County Commissions, Clay County Commission, and to the Alabama League of Municipalities, demonstrating the City's support for the SSUT program.

ADOPTED and APPROVED this the 1st day of December, 2025.

CITY OF ASHLAND, ALABAMA

LARRY J. FETNER, Mayor

ATTEST:

CHELSEY WYNN, Ashland City Clerk