

PETITION TO REPEAL CARTER COUNTY SALES TAX

NOTE: *The foregoing language is only suggested language. The petition may be placed on 8.5" x 14' paper and on both sides of the same paper.*

Pursuant to *T.C.A. §67-6-701 et seq.*, we the undersigned registered voters of Carter County, Tennessee hereby request the Carter County Legislative Body adopt a resolution to repeal the county sales and use tax. If, within thirty (30) days from the filing of this petition, the county commission does not adopt said resolution, then a certified copy of this petition shall be filed with the commissioners of elections, and said petition shall constitute a resolution requiring a referendum on the question to repeal the county sales tax.

OR

Insert the 1st paragraph *under* "Now THEREFORE..."

SIGNATURES of REGISTERED VOTERS

(Must be registered voters of CARTER County)

*(Cannot sign for another - no ditto** marks)*

(Addresses listed on registration - No P.O. Boxes)

1.	Sign here _____	Street address _____
	Print here _____	City/state/zip _____
2.	Sign here _____	Street address _____
	Print here _____	City/state/zip _____
3.	Sign here _____	Street address _____
	Print here _____	City/state/zip _____
4.	Sign here _____	Street address _____
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11.	Sign here _____	Street address _____
	Print here _____	City/state/zip _____
12.	Sign here _____	Street address _____
	Print here _____	City/state/zip _____

**Petition for
Repeal of Tax**

WHEREAS: The County Commission for Carter County, Tennessee did amend its prior act to levy a sales tax upon its Citizens, said prior act contained in a Resolution dated February 20th, 1967, by Resolution dated October 18th, 1982, and

WHEREAS: Said Resolution did amend the rate thereof to "... one-half of the rates levied in the Retailer's Sales Tax Act ..." (TCA 67-6-101 et seq.), and

WHEREAS: Said Resolution did intend, conditioned and state that said tax would be removed as a burden upon said Citizens in the event the State of Tennessee should increase its retail sales tax burden beyond four and one-half percent (4.5%), and

WHEREAS: The State of Tennessee, by Acts of 2003, did increase its total tax burden contained in TCA 67-6-101 et seq. upon the residents of the State of Tennessee and the Citizens of Carter County, Tennessee, to seven percent (7%), and

WHEREAS: The original Resolution of February 20th, 1967 as amended by Resolution of October 18th, 1982, by their terms, would create a county tax burden of three and one-half percent (3.5%), and

WHEREAS: TCA 67-6-702 of the Retailer's Sales Tax Act allows a maximum tax of two and seventy five hundredths percent (2.75%), and

WHEREAS: The Resolutions of February 20th, 1967 and October 18th, 1982 are facially illegal:

Now, THEREFORE,

WE, the undersigned Citizens and Registered Voters of Carter County, Tennessee, pursuant to TCA 67-6-709 and TCA 67-6-707, and our Constitutional and inalienable rights, do hereby **Petition the County Commission,** being the Legislative Body in and for the said Carter County, Tennessee, to **REPEAL** the sales tax levied on the Citizens of Carter County by Resolution of said Commission dated October 18th, 1982, titled: "Resolution of the Legislative Body of Carter County, Tennessee, increasing the amount of sales and use tax for Carter County, Tennessee" and as entered and recorded in the Minutes of and for said Commission for the legislative year 1982 at page 103. Pursuant to TCA 67-6-707(3), this Petition shall be filed with the County Clerk for Carter County, Tennessee.

Further We Petition the County Commission, as the Legislative Body of and for Carter County, Tennessee, to adopt the following Resolution:

Resolution to Repeal Sales Tax:

A Resolution of the Carter County Commission, Legislative Body
of and for Carter County, Tennessee, repealing the
Sales and Use Tax for Carter County, Tennessee.

BE IT RESOLVED: by the Carter County Commission, the Legislative Body of and for Carter County, Tennessee, that:

Section 1: The Resolution adopting a system of sales and use taxation for Carter County, Tennessee adopted by the Legislative Body thereof on February 20th, 1967, and as amended by Resolution dated October 18th, 1982, be, and is hereby, repealed in its entirety and said tax is to be forever hereafter held for naught.

Section 2: Upon the adoption of this Resolution, or failure to adopt said Resolution and the expiration of 30days pursuant to TCA 67-6-707(4), the county election commission shall hold an election upon the approval ("FOR"), or disapproval ("AGAINST"), of this Resolution pursuant to TCA 67-6-706.

Section 3: That the election provided for by TCA 67-6-706 shall be open to the voters of the entire county.

Section 4: If at a duly constituted election as required by TCA 67-6-706, the voters of Carter County, Tennessee, do hereafter approve this Resolution by a majority vote thereof, this Resolution " ... shall be deemed to be operative on the date that the county election commission makes its official canvass of the election returns ..." and "... no tax shall be collected under ... such (Resolution) .. (after) the first day of a month occurring at least thirty (30) days after the operative date."

Section 5: The party authorized to collect the original tax pursuant to TCA 67-6-710 was the Commissioner of Revenue for the State of Tennessee and, upon approval of this Resolution, said Commissioner shall be directed to discontinue collection of sales and use taxes in and for Carter County, Tennessee.

Section 6: The County Mayor is authorized and directed to terminate all contracts for the collection of the tax herein repealed.

Section 7: For purposes of TCA 67-6-710(d)(2), the person against whom suit may be brought is hereby designated as the County Mayor (formerly County Executive) in and for Carter County, Tennessee.

Section 8: Upon adoption of this Resolution a certified copy shall be transmitted, according to law, to the Election Commission for Carter County for the holding of an election (Referendum) as required by TCA 67-6-706.

Section 9: Upon the failure of the Carter County Commission to adopt this Resolution within thirty (30) days of filing of the same with the County Clerk, a certified copy of the same shall be filed with the Commissioners of elections as provided by TCA 67-6-707(4) who shall hold an election thereon.

Petitioners

<u>Name: (Print / Signature)</u>	<u>County:</u>	<u>Address:</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____