

RESOLUTION 26- 2

A RESOLUTION AUTHORIZING THE CITY OF PINSON TO PROTECT THE CITY'S INTERESTS BY INTERVENING AS A DEFENDANT IN 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 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

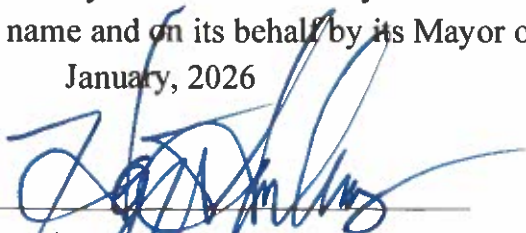
WHEREAS, on November 10, 2025, the Court imposed a 30-day deadline for any other interested parties to file motions to intervene in this litigation; and

WHEREAS, the SSUT program has been an essential source of revenue for the City of Pinson, and the plaintiffs' lawsuit, if successful, would jeopardize the City's ability to maintain the current level of governmental services it provides to the public.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PINSON that the Mayor is authorized and directed on behalf of the City of Pinson 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 City's interests in this critical revenue.

IN WITNESS WHEREOF, the City Council of the City of Pinson has caused this resolution to be executed in its name and on its behalf by its Mayor on this 8th day of January, 2026

Adopted


Hoyt Sanders, Mayor

ATTEST:

Heather Lind, CITY CLERK

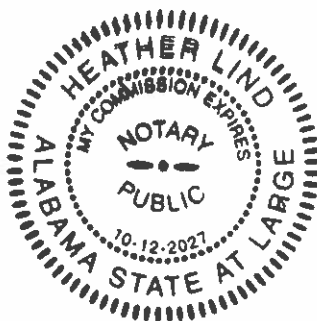
CERTIFICATION OF CITY CLERK

STATE OF ALABAMA)

JEFFERSON COUNTY)

I, Heather Lind, Acting City Clerk of the City of Pinson, Alabama, do hereby certify that the above and foregoing is a true and correct copy of a Resolution duly adopted by the City Council of the City of Pinson, Alabama, on the 8th day of January 2026

Witness my hand and seal of office this 8th day of January, 2026



Heather Lind City Clerk