

## **RESOLUTION NO. 2022-005**

WHEREAS, the Town of Cherokee Ridge adopted a Sales and Use Tax which was effective January 1, 2022; and

WHEREAS, Act 2022-385 of the Alabama Legislature annexed properties into the Town of Cherokee Ridge, effective July 1, 2022. Two businesses were affected by this annexation, the Chevron gas station/convenience store and the Dollar General Store. Due to operational and communication difficulties, the Town Council find that it serves a public purpose to delay the effective date of sales and use tax collections for these two businesses to August 1, 2022; and

WHEREAS, in addition to the properties included in the corporate limits of the Town of Cherokee Ridge at the time of incorporation, additional properties were annexed in February and May, 2022. New home construction inside the town limits is subject to the Town of Cherokee Ridge sales and use tax on materials brought into the town. Due to operational and communication difficulties, the Town Council find that it serves a public purpose to delay the effective date of sales and use tax collections for StoneRidge Builders, Regent Builders, and Dillworth Builders on construction materials brought into the Town of Cherokee Ridge to September 1, 2022.

**NOW THEREFORE BE IT RESOLVED** by the Town Council of the Town of Cherokee Ridge that the collection of sales and use taxes for the Chevron and Dollar General Stores be effective August 1, 2022, and that the collection of sales and use taxes for StoneRidge Builders, Regent Builders and Dillworth Builders be effective September 1, 2022 and that the Town Clerk is authorized and directed to notify Avenu Insights and Analytics, LLC, of these effective dates.

ADOPTED this 12th day of September, 2022.

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Natalie Burke, Mayor

ATTEST:

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Gail Busbey, Town Clerk-Treasurer