**Levy a Mineral Severance Tax**

**WHEREAS,** *Tennessee Code Annotated*, §§ 67-7-201 *et seq.*, permits counties, upon the adoption of a resolution by a two-thirds vote of the county legislative body, to enact a mineral severance tax for the benefit of the county road fund to be administered by the state Department of Revenue; and,

**WHEREAS,** \_\_\_\_\_\_\_\_\_\_ County is in need of additional revenue;

**NOW, THEREFORE, BE IT RESOLVED**by the county legislative body of \_\_\_\_\_\_\_\_\_\_ County that:

**SECTION 1.** *Tennessee Code Annotated*, §§ 67-7-201 *et seq.*, which authorizes counties to levy a tax on the severance from the earth of sand, gravel, sandstone, chert and limestone, within the boundaries of \_\_\_\_\_\_\_\_\_\_ County, Tennessee, is hereby adopted as authority for the tax levied by Section 2 hereof.

**SECTION 2.** There is hereby levied a severance tax on the above-named minerals at a levy of twenty cents ($0.20) per ton for a tax period beginning July 1, 2025.

**SECTION 3.** The Mineral Severance Tax of \_\_\_\_\_\_\_\_\_\_ County, shall be collected by the state Department of Revenue in accordance with the rules and regulations promulgated by the Department of Revenue.

**SECTION 4.** A certified copy of this Resolution shall be transmitted immediately upon its passage to the Office of the Secretary of State and to the Department of Revenue of the State of Tennessee by the County Clerk and shall be spread upon the minutes of the county legislative body.

**SECTION 5.** For purposes of collection, this Resolution shall take effect on the first day of the month occurring at least thirty (30) days after the certified copy is received by the Department of Revenue; for all other purposes it shall be effective upon passage by a two-thirds (2/3) majority vote of the county legislative body of \_\_\_\_\_\_\_\_\_\_ County, the public welfare requiring it.

Adopted this \_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_.

APPROVED: ATTEST:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
County Mayor County Clerk