

APPROVED BY THE JEFFERSON COUNTY COMMISSION

9/14/2023

Item # 11116, AO 23-1, Minute Book: 178, Page(s) 76

ADMINISTRATIVE ORDER 23-1

DocuSigned by:

Mildred G. Diliberto

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PERMANENT ALLOCATION OF SSUT REVENUE

Purpose: The Alabama Legislature passed and adopted Act 2015-448, codified as Ala. Code § 40-23-191 et seq. (1975), as amended, known as the Simplified Seller Use Tax Remittance Act (the "SSUT Act"), in order to provide for the distribution of certain taxes (the "SSUT Proceeds") collected by the State of Alabama and its various agencies (collectively, the "State") to county and municipal governments.

Pursuant to the SSUT Act, the Jefferson County Commission receives a share of the SSUT Proceeds that is deposited into the County's General Fund.

The Commission finds it necessary, desirable, and in the public's benefit and interest to provide for further distribution and expenditure of such funds once deposited into the County's General Fund, to invest these funds back into the Jefferson County Community to promote a thriving and vibrant community and quality of life.

I. Procedure

- Provided that the County's share of the SSUT proceeds that can be deposited into the County's General Fund, continues at a steady level, or increases, the County will annually, as part of its budget process, by resolution, allocate an amount not to exceed \$2,000,000 for the benefit of nonprofit organizations serving a public purpose and for the payment of annual dues payments for the County Commission.
- II. Payments for all allocations, excluding dues payments, are subject to execution of an agreement with each recipient approved by the Jefferson County Commission.
- III. Any excess proceeds of the County's Share of the SSUT Proceeds remaining, will be deposited in the County's General Fund balance for use on capital projects.
- IV. Should the County's share of SSUT funds be insufficient to fully fund the identified allocations, the funding shall be prioritized to pay dues first with other allocations to be reduced on a pro rata basis and paid out of remaining funds.
- V. This Administrative Order will be effective concurrently with the adopted FY 2023-2024 Jefferson County Operating Budget and remain in effect absent any action by the Commission to the contrary.

VI. This Administrative Order amends or repeals any prior policy to the extent they are inconsistent.

Done and Ordered, This 14th day of September, 2023.