# RESOLUTION NUMBER 2025-44

**AUTHORING THE TOWN OF TRINITY, ALABAMA TO PROTECT THE TOWN'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 entitles 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 Town of Trinity, and the plaintiffs' lawsuit, if successful, would jeopardize the Town's ability to maintain current levels of governmental services it provides to the public.

**NOW, THEREFORE, be it RESOLVED** by the Town Council of the Town of Trinity, Alabama that the Town of Trinity, Alabama is directed 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 Town's interests in this critical revenue.

**DONE** this 24th day of November, 2025.

APPROVED BY:

Vaughn Goodwin

Vaughn Goodwin, Mayor

ATTEST:

(SEAL)

Ashley C. Patterson

Ashley C. Patterson, Town Clerk

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Ashley C. Patterson
Notary Public, Alabama State at Large
My Commission Expires September 20, 2028