

**ENCOURAGING THE ALABAMA LEGISLATURE TO OPPOSE ANY  
LEGISLATIVE CHANGES THAT WOULD DISRUPT THE SSUT PROGRAM'S OPERATIONS  
OR CALL THE PROGRAM'S CONSTITUTIONALITY INTO QUESTION**

**WHEREAS**, the Alabama Simplified Seller Use Tax (SSUT) Remittance Act, codified at Section 40-23-191 *et seq.*, Code of Alabama 1975, was enacted in 2015, establishing a process by which the State of Alabama collects use taxes from eligible sellers on behalf of Alabama consumers; and

**WHEREAS**, in *South Dakota v. Wayfair*, 585 U.S. 162 (2018), the United States Supreme Court held that the State may collect taxes from sellers that have a "substantial nexus" in the State, even where there is no physical presence, provided that the tax does not impose an undue burden on interstate commerce; and

**WHEREAS**, the SSUT program is designed to fall within the United States Supreme Court's guidelines and has been a model for other states across the country; and

**WHEREAS**, the SSUT program is now under attack by a small group of mayors who have been publicly criticizing the same program that, since its enactment, has provided more than \$4.2 billion in essential revenue to the Alabama General Fund, the Alabama Education Trust Fund, Alabama's 67 county governments, and Alabama's municipal governments; and

**WHEREAS**, individual counties and municipalities have no constitutionally valid authority to compel online retailers to collect use taxes from Alabama consumers; and

**WHEREAS**, challenges to and attacks upon the SSUT program place essential revenue at risk for all levels of government and, therefore, are a threat to our State's continued growth.

**NOW, THEREFORE, BE IT RESOLVED BY THE BIBB COUNTY COMMISSION** that the County Commission fully supports the current SSUT program as an efficient, constitutional, and operationally effective process for collecting use taxes due on behalf of Alabama consumers who utilize eligible sellers for delivery of taxable products into Alabama.

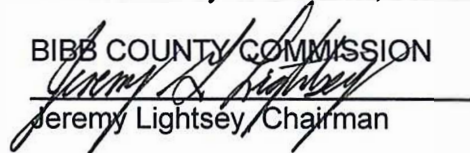
**BE IT FURTHER RESOLVED BY THE BIBB COUNTY COMMISSION** that the revenue generated by the SSUT program will continue to support essential governmental services in the county.

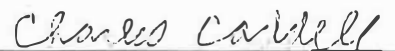
**BE IT FURTHER RESOLVED BY THE BIBB COUNTY COMMISSION** that the County Commission fully supports the use of population data to allocate the county portion of the revenue among our State's 67 county governments as is currently provided by law.

**BE IT FURTHER RESOLVED BY THE BIBB COUNTY COMMISSION** that the County Commission strongly opposes any legislative efforts to alter the SSUT program in a way that would disrupt its operations or call into question its constitutionality.

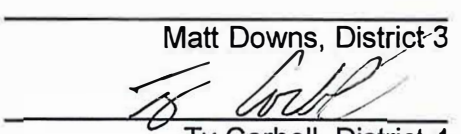
**IN WITNESS WHEREOF**, the Bibb County Commission has caused this resolution to be executed in its name and on its behalf by its Chairman, on this 8<sup>th</sup> Day of September 2025.

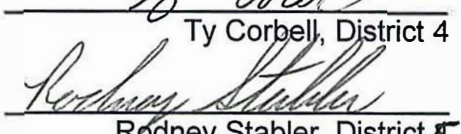
**BIBB COUNTY COMMISSION**

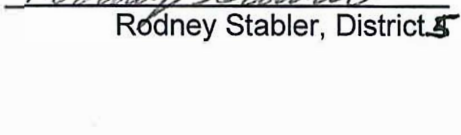
  
Jeremy Lightsey, Chairman



Charles Caddell, District 2

  
Matt Downs, District 3

  
Ty Corbell, District 4

  
Rodney Stabler, District 5

Attest:



Brian Davis, County Administrator