**Increase 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 levied a mineral severance tax on sand, gravel, sandstone, chert and limestone severed from the ground within its jurisdiction pursuant to the authority granted in *Tennessee Code Annotated*, §§ 67-7-201 *et seq.*, in Resolution Number \_\_\_\_\_\_\_\_\_\_;

**WHEREAS**, *Tennessee Code Annotated*, §§ 67-7-201 *et seq.*, permits counties to increase the mineral severance tax in accordance with the rates set forth in § 67-7-203;

**WHEREAS**, due to factors such as rising material costs, inflation, and supply chain disruptions, the cost of county road and bridge construction and maintenance has increased dramatically and \_\_\_\_\_\_\_\_\_ County needs additional revenue for construction and maintenance of its roads and bridges;

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

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

**SECTION 2.** 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 3.** A certified copy of this Resolution shall be transmitted immediately upon its passage 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 4.** For purposes of collection, this Resolution shall take effect on the first day of the month occurring at least sixty (60) 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