

**SPECIAL SESSION  
COOSA COUNTY COMMISSION**

**Tuesday, November 18, 2025  
11:30 AM  
Commission Courtroom**

**WELCOME  
INVOCATION/PLEDGE  
CALL TO ORDER  
COMMISSION ROLL CALL  
AGENDA APPROVAL**

**NEW BUSINESS**

- (1) Approve and adopt the Resolution to protect the county's interests by intervening as a defendant in the Simplified Seller Use Tax (SSUT) litigation—Chairman Lamar Daugherty

**ADJOURN**

**MINUTES  
COOSA COUNTY COMMISSION  
NOVEMBER 18, 2025  
11:30 A.M.**

**CALL TO ORDER**

THE COOSA COUNTY COMMISSION MET AT THE COOSA COUNTY COMMISSION COURTROOM NOVEMBER 18TH, 2025, WITH CHAIR LAMAR DAUGHERTY PRESIDING.

**COMMISSION ROLL CALL**

COMMISSION ROLL CALL: HERE –CHAIR LAMAR DAUGHERTY, VICE-CHAIR BRANDON DAVIS, COMMISSIONER JOHN FORBUS, AND COMMISSIONER BERTHA K. MCELRATH. COMMISSIONER RONNIE JOINER NOT PRESENT.

**INVOCATION AND PLEDGE OF ALLEGIANCE**

INVOCATION WAS GIVEN BY CHAIR LAMAR DAUGHERTY. THE PLEDGE OF ALLEGIANCE WAS SAID BY ALL IN ATTENDANCE.

**APPROVE AGENDA**

MOTIONED BY VICE-CHAIR BRANDON DAVIS TO APPROVE THE AGENDA. SECONDED BY COMMISSIONER JOHN FORBUS. UNANIMOUSLY APPROVED.

**NEW BUSINESS**

MOTIONED BY COMMISSIONER BERTHA K. MCELRATH TO APPROVE AND ADOPT THE RESOLUTION TO PROTECT THE COUNTY'S INTERESTS BY INTERVENING AS A DEFENDANT IN THE SIMPLIFIED SELLER USE TAX (SSUT) LITIGATION. SECONDED BY COMMISSIONER JOHN FORBUS. UNANIMOULSY APPROVED

**AUTHORIZING COOSA COUNTY TO PROTECT THE COUNTY'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 entities 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 COOSA County, and the plaintiffs' lawsuit, if successful, would jeopardize the County's ability to maintain the current level of governmental services it provides to the public.

**NOW, THEREFORE, BE IT RESOLVED BY THE COOSA COUNTY COMMISSION** that the County 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 County's interests in this critical revenue.

**IN WITNESS WHEREOF**, the County Commission has caused this resolution to be executed in its name and on its behalf by its Chair, on this 18 day of November, 2025.

*Laura Daugert*  
Chair, Commission  
Coosa County

ADJOURN

MOTIONED BY COMMISSIONER JOHN FORBUS TO ADJOURN. SECONDED BY VICE-CHAIR BRANDON DAVIS. UNANIMOUSLY APPROVED

MINUTES APPROVED THIS 9<sup>TH</sup> DAY OF DECEMBER 2025.

Lamar Daugherty  
CHAIRMAN LAMAR DAUGHERTY

Brandon Davis  
VICE-CHAIRMAN BRANDON DAVIS

Bertha McElrath  
COMMISSIONER BERTHA MCELRATH

John Forbus  
COMMISSIONER JOHN FORBUS