

BALDWIN COUNTY)
STATE OF ALABAMA)

BALDWIN COUNTY, ALABAMA
TIM RUSSELL PROBATE JUDGE
Filed/cert. 5/15/2018 12:37 PM
TOTAL \$ 0.00
2 Pages

1696177



RESOLUTION #2018-074

AUTHORIZING EXEMPTION FROM SALES AND USE TAXES ASSOCIATED WITH CAPITAL EXPENDITURES FOR A PERIOD EXTENDING TO NO LATER THAN SEPTEMBER 30, 2022, FOR THE ZOO FOUNDATION, INC., OPERATING AS ALABAMA GULF COAST ZOO

WHEREAS, The Zoo Foundation, Inc., operating as Alabama Gulf Coast Zoo, is constructing a new facility in Baldwin County; and

WHEREAS, said new facility is expected to provide new employment opportunities for Baldwin County residents, and it is expected to triple the number of employees at the current facility; and

WHEREAS, said new zoo facility is projected to increase its yearly attendance figures by over twenty-five percent (25%) per year, which increased attendance will provide increased tax revenue to Baldwin County in the form of sales, fuel and other taxes; and

WHEREAS, the new zoo facility will complement the Auburn University Multipurpose Gulf Shores Campus by providing training and education opportunities for veterinary students and local veterinarians; and

WHEREAS, in order to aid the Alabama Gulf Coast Zoo in the construction of its new facility, the Alabama Legislature adopted Alabama Act No. 2018-568, codified as *Alabama Code* § 40-23-5, exempting The Zoo Foundation, Inc., operating as Alabama Gulf Coast Zoo, from all state, county and municipal sales and use taxes associated with any and all capital expenditures, which Act was signed by Governor Kay Ivey on April 6, 2018; and

WHEREAS, pursuant to Alabama Act No. 2018-568, any exemption of county sales and use taxes must be authorized by the Baldwin County Commission; and

WHEREAS, the Baldwin County Commission being of the opinion that such exemption in conjunction with the construction of a new and improved zoo facility will benefit the citizens of Baldwin County in the form of new employment opportunities and increased tax revenue when such facility is completed; now therefore

BE IT RESOLVED BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED, that the Baldwin County Commission hereby approves and authorizes the sales and use tax exemption for The Zoo Foundation, Inc., operating as Alabama Gulf Coast Zoo, in accordance with Alabama Act No. 2018-568, and The Zoo Foundation, Inc., operating as

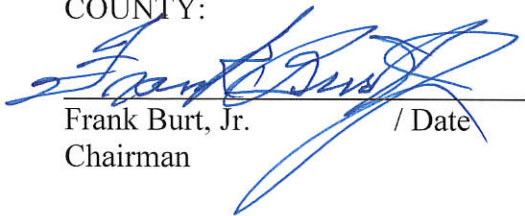
Alabama Gulf Coast Zoo, is hereby declared to be exempt from all state, county and municipal sales and use taxes associated with any and all capital expenditures in accordance with Alabama Act No. 2018-568.

FURTHER, BE IT RESOLVED, that the exemption granted by this Resolution #2018-074 shall become effective on the 1st day of July, 2018, and shall continue in full force and effect until September 30, 2022, or until such time as the State of Alabama shall adopt legislation removing said exemption, whichever occurs first.

FURTHER, BE IT RESOLVED, that The Zoo Foundation, Inc., operating as Alabama Gulf Coast Zoo, shall annually furnish the Baldwin County Sales and Use Tax Department with a copy of its report to the Alabama Department of Revenue as required by section (t)(3) of said Act (codified at Alabama Code (2018) § 40-23-5(t)(3)).

The above and foregoing Resolution #2018-074 was duly adopted by the Baldwin County Commission at a regularly scheduled meeting held on the 15th day of May, 2018.

COUNTY:



Frank Burt, Jr. / Date
Chairman

ATTEST:

 5-15-18

Ronald J. Cink / Date
County Administrator/Budget Director

