

11/21/2025

The Marshall County Commission met in a special called session on Friday, November 21, 2025, at 9:00 a.m. in the Marshall County Commission Chambers. Clint Maze, County Attorney, led the invocation, and Commissioner Ronny Shumate led the Pledge of Allegiance.

PRESENT:

John Young, Chairman
Ashleigh Bubbett, County Administrator
Ronny Shumate, District 1 Commissioner
James R. Watson, District 2 Commissioner
Joey Baker, District 4 Commissioner
Mike Knopp, County Engineer
Tanya Giroir, Commission Clerk
Clint Maze, County Attorney

ABSENT:

Lee Sims, District 3 Commissioner
Kristal Jones, Administrative Assistant

APPROVE RESOLUTION FOR MARSHALL COUNTY TO MOVE TO INTERVENE IN CITY OF TUSCALOOSA, ET AL VS. VERNON BARNETT.

A motion was made by Commissioner Watson, duly seconded by Commissioner Shumate, and all members voted affirmatively to approve the resolution for Marshall County to move to intervene in City of Tuscaloosa, et al vs. Vernon Barnett.

STATE OF ALABAMA
MARSHALL COUNTY

RESOLUTION OF THE MARSHALL COUNTY COMMISSION
AUTHORIZING MARSHALL COUNTY, ALABAMA TO MOVE TO
INTERVENE IN CITY OF TUSCALOOSA, et al. v. VERNON BARNETT

WHEREAS, the City of Tuscaloosa, the School District of the City of Tuscaloosa, and the City of Mountain Brook have filed an action against Vernon Barnett, in his official capacity as Commissioner of the Alabama Department of Revenue in the Circuit Court of Montgomery County, Alabama, case number 03-CV-2025-901301.00, asking the Court to direct Commissioner Barnett to disqualify particular business entities from the Simplified Seller Use Tax program (hereinafter “the SSUT” and the filed action hereinafter referred to as “the SSUT litigation”); and

WHEREAS, the Alabama Simplified Seller Use Tax 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, the SSUT funds received by Marshall County, Alabama, are vital to the financial stability of Marshall County, Alabama, are necessary for the operations of the County, and the receipts of which are pledged to secure the County’s debt service obligations; and

WHEREAS, the Marshall County Commission has determined that intervening as a defendant in the SSUT litigation is necessary and proper to protect the County’s financial interests; 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 Marshall 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; and

WHEREAS, the next regularly scheduled meeting of the Marshall County Commission is set on the same day as the deadline for interested parties to file motions to intervene, which would prevent Marshall County, Alabama from intervening; and

WHEREAS, this action already has parties which are municipal corporations, boards of education, and is expected to involve many County governments, and the Alabama Education Association; and

WHEREAS, the law firm of Wilmer & Lee, P.A. is comprised of many lawyers who represent many entities who are potential intervenors in this action, which might give rise to possible claims of conflicts of interest as defined under Rule 1.7 and 1.10 of the Alabama Rules of Professional Conduct; and

WHEREAS, in the broad sense, Wilmer & Lee, P.A. representing Marshall County, Alabama, Alabama Education Association, and other county and municipal entities, all against various departments of the State of Alabama, could possibly be a conflict of interest as defined in Rules 1.7 and 1.10 of the Alabama Rules of Professional Responsibility; and

WHEREAS, Alabama Rules of Professional Responsibility, Rule 1.7, in pertinent part, provides:

(a) A lawyer shall not represent a client if the representation of that client will be directly adverse to another client, unless:

- (1) The lawyer reasonably believes the representation will not adversely affect the relationship with the other client; and
- (2) Each client consents after consultation.

Whereas, Alabama Rules of Professional Responsibility, Rule 1.10, in pertinent part, provides:

(a) While lawyers are associated in a firm, none of them shall knowingly represent a client when any of them, practicing alone, would be prohibited from doing so by Rules 1.7.

(d) A disqualification prescribed by this rule may be waived by the affected client under the conditions stated in Rule 1.7; and

WHEREAS, the Alabama Supreme Court noted in *Ex parte Wheeler*, 978 So. 2d 1, 6 (Ala. 2007), that “[o]ther courts have held that a lawyer employed by a state agency represents that agency only and does not have a conflict of interest in cases against the state or another state agency.” citing *Gray v. Rhode Island Dep’t of Children, Youth & Families*, 937 F.Supp. 153, 158 (D.R.I.1996) (“The client clearly includes the attorney’s own agency. On the other hand, it would not include some other agency under all circumstances, because any two agencies can have compatible or conflicting positions depending on the matter involved.”).

NOW, THEREFORE, BE IT RESOLVED BY THE MARSHALL COUNTY COMMISSION as follows:

1. 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.

2. Any and all potential conflicts of interest which exist, or may exist, are expressly and knowingly waived. The hereby acknowledges and understands that a possible conflict of interest as defined by Rule 1.10 of the Alabama Rules of Professional Responsibility may exists, as set out in this Waiver. The County have been fully informed of the nature of the possible conflict of interest and the possible effects and risks of such conflict.

3. Further, the County confirms this Waiver is made with the full understanding of the rights and obligations of all parties involved. The County understands that their informed consent is essential for the Attorneys’ continued representation under the terms of this Waiver, and they have been given the opportunity to seek independent legal advice on the matter of the possible conflict of interest and the implications of this Waiver. After careful consideration, the County have determined that they wish to proceed with Wilmer & Lee’s representation, notwithstanding the possible conflict of interest.

4. The County hereby give their informed consent to Attorney Clint L. Maze’s representation of the County and other members of the firm of Wilmer & Lee, P.A. to represent other, even adverse parties, as described in this Waiver. The County acknowledges that this waiver does not constitute a waiver of any claims for malpractice, breach of fiduciary duty, or violations of professional conduct rules that may arise from conduct outside the disclosed conflict or from the Attorneys’ failure to comply with the terms of the of this Waiver.

5. The County acknowledge that their consent to this Waiver has been given freely and voluntarily. This consent is intended to be binding upon the County and Attorneys, their heirs, assigns, and successors in interest. It is expressly understood and agreed that the Attorneys may continue to represent their respective County, provided that such continued representation is consistent with the Attorneys’ professional obligations and the applicable laws and regulations of Alabama.

6. The Chairman of the Marshall County Commission is authorized to execute any documents necessary to engage in this litigation, and to effectuate any waivers of conflict as described herein.

IN WITNESS WHEREOF, the County Commission has caused this resolution to be executed in its name and on its behalf by its Chair and Commissioners present, on this day.

There being no further business, a motion was made by Commissioner Shumate, duly seconded by Commissioner Baker, and so carried to adjourn.

11/21/2025

MEETING ADJOURNED

John Young, Chairman

Ronny Shumate, District 1 Commissioner

James R. Watson, District 2 Commissioner

Lee Sims, District 3 Commissioner

Joey Baker, District 4 Commissioner