

AN ORDINANCE

05-0-0326

BY FINANCE/EXECUTIVE COMMITTEE

AN ORDINANCE EXTENDING THE TIME FOR PAYMENT OF THE OCCUPATION TAX IMPOSED ON ATTORNEYS FOR THE TAX BILLS DUE ON APRIL 1, 2005 UNTIL JULY 1, 2005; AMENDING CERTAIN SECTIONS OF THE CITY OF ATLANTA OCCUPATION TAX ORDINANCE BY THE ADDITION AND DELETION OF CERTAIN LANGUAGE; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.C.G.A. § 48-13-2 *et seq.*, the City of Atlanta levies and assesses an occupation tax on each person engaged in any business, trade, profession or occupation located within the jurisdiction of the city and on each person whose business, trade, profession or occupation, is carried on, operated or performed within the jurisdiction of city; and

WHEREAS amendments to the Occupation Tax were made in Ordinance 04-O-1810 re-imposing the occupation tax on attorneys in response to actions taken in the case of *Barnes et al v. City of Atlanta*, Fulton Superior Court Civil Action Number 2000cv24809, (affirmed by the Supreme Court (276 Ga. 449 (2003))), which invalidated the tax on attorneys as formerly adopted; and

WHEREAS, the payment date for attorneys under the amendments set forth by Ordinance 04-O-1810 was initially set to be April 1, 2005; and

WHEREAS, due to the tremendous administrative efforts required to re-institute the tax on attorneys in compliance with the directives of the Georgia Supreme Court, there appears to be confusion about who is required to pay the tax; and

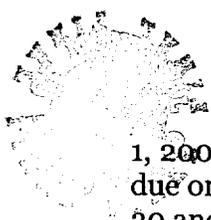
WHEREAS, it is in the public interest to minimize confusion among taxpayers and to reduce the number of billing inaccuracies; and

WHEREAS, the Bureau of Revenue believes that an extension of the due date of the occupation tax on attorneys will serve the public interest and will not affect the amount of tax that it legally due to the City; and

WHEREAS in order to remove any question as to whether Sec. 2-105 of the City Code applies to this ordinance, certain language is incorporated to clarify the Council's position as to these requirements, and

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS AS FOLLOWS:

SECTION 1: That the Chief Financial Officer is directed to extend the due date for occupation taxes on attorneys for the tax year of 2004 which is currently set for April



1, 2005 until July 1, 2005. This extension is in effect only for the due date of those taxes due on April 1, 2005 and shall not require a re-codification of any section of the Chapter 30 and such extension shall apply to no other tax years.

SECTION 2: That Chapter 30, Article III, Section 30-91(d) of the Code of Ordinances of the City of Atlanta, Georgia, as amended (the "City Code") be and is hereby amended in the manner set forth in this section, such that the language marked as stricken by the method herein indicated (~~stricken language~~) is deleted and the language underlined is added, such that the Chapter 30, Article III Section 30-91(d) shall be codified consistent with this ordinance. The Municipal Code Corporation is instructed to conform the City Code to this amendment.

(d) Any attorney who paid an occupation tax for any previous year under the levy imposed by Sec. 30-52, and who is legally entitled to a refund under the terms of O.C.G.A. § 48-5-380, may at his or her option instruct the business tax division to apply that ~~payment~~ refund to the tax imposed by this Division 1A.

SECTION 3: That while this ordinance does not impose a new fee or charge, that the subject matter of this ordinance is of such importance that if Section 2-105 of the City Code could be interpreted to apply, that the Council declines to apply the requirements of Section 2-105 to this ordinance and hereby waives such requirement. The requirement for a public hearing set forth by O.C.G.A. § 48-13-6(c) shall be a sufficient public hearing.

SECTION 4: That this ordinance shall become effective after it is signed by the Mayor or as otherwise provided in the City Charter and shall repeal and replace conflicting ordinances to the extent herein specifically provided.

A true copy,

Rhonda Daughin Johnson
Municipal Clerk, CMC

ADOPTED by the Council
APPROVED by the Mayor

March 7, 2005
March 15, 2005

RCS# 6520
3/07/05
1:38 PM

Atlanta City Council

Regular Session

CONSENT I

CONSENT I PGS 4-15

ADOPT

YEAS: 12
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 3

Y Smith	Y Archibong	Y Moore	Y Mitchell
B Starnes	Y Fauver	Y Martin	Y Norwood
Y Young	Y Shook	Y Maddox	B Willis
B Winslow	Y Muller	Y Sheperd	NV Borders

CONSENT I

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(Do Not Write Above This Line)

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ADOPTED BY

MAR 07 2005

- CONSENT REFER
- REGULAR REPORT
- ADVERTISE & REFER
- 1st ADOPT 2nd READ & REFER
- PERSONAL PAPER REFER

Date Referred

Referred To: Finance/Executive

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee: Finance/Executive
Date: 3-3-05
Chair: John P. ...
Referred To: Finance/Executive

Committee

Date

Chair

Action
Fav, Adv, Hold (see rev. side)
Other

Members

Refer To

Committee

Date

Chair

Action
Fav, Adv, Hold (see rev. side)
Other

Members

Refer To

FINAL COUNCIL ACTION
 2nd 1st & 2nd 3rd
Readings
 Consent V Vote RC Vote

CERTIFIED

MAR 07 2005

CERTIFIED
MAR 07 2005

MAYOR'S ACTION

Mayor's Signature