

11-R-0444

(Do Not Write Above This Line)

**A RESOLUTION
BY COUNCIL MEMBER
YOLANDA ADREAN**

**A RESOLUTION TO
PARTNER WITH THE
GEORGIA
DEPARTMENT OF
REVENUE IN AN
EFFORT TO ENSURE
PROPER PAYMENT
OF SALES TAX; AND
FOR OTHER
PURPOSES.
ADOPTED BY
COUNCIL**

Sobstitcher MAR 21 2011

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

Date Referred 03/07/2011
 Referred To: Finance/Bleo
 Date Referred _____
 Referred To: _____
 Date Referred _____
 Referred To: _____
 Ref # 4892536-1

First Reading
 Committee _____
 Date _____
 Chair _____
 Referred To _____

Committee Finance/Bleo
 Date 3/15/2011
 Chair [Signature]
 Action _____
 Fav, Adv, Hold (see rev. side) _____
 Other on substitute

Members [Signature]
[Signature]
[Signature]

Refer To _____

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 _____

Committee _____

Date _____

Chair _____

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

Members _____

Refer To _____

Refer To _____

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

CERTIFIED

CERTIFIED
 MAR 21 2011
 ATLANTA CITY COUNCIL PRESIDENT
[Signature]

CERTIFIED
 MAR 21 2011
Ronda Davenport Johnson
 MUNICIPAL CLERK

MAYOR'S ACTION

APPROVED

MAR 23 2011
[Signature]
 MAYOR



11- R-0444

A RESOLUTION

BY COUNCILMEMBER YOLANDA ADREAN

AS SUBSTITUTED

BY: FINANCE/EXECUTIVE COMMITTEE

**A RESOLUTION AUTHORIZING THE CITY'S PARTICIPATION AS
A PARTNER WITH THE GEORGIA DEPARTMENT OF REVENUE
IN A VOLUNTARY EFFORT TO ENSURE BUSINESSES PROPER
PAYMENT OF STATE AND LOCAL SALES TAXES; AND FOR
OTHER PURPOSES.**

WHEREAS, pursuant to *O.C.G.A. § 48-13-20.1*, cities and counties may collect and submit certain information to enable the Georgia Department of Revenue to ensure that businesses are properly compliant with state and local sales tax laws; and

WHEREAS, cities and counties that levy an occupation tax or regulatory fee under to *O.C.G.A. § 48-13-1 et seq.*, may pass a resolution to participate in this voluntary program; and

WHEREAS, the City of Atlanta (the "City") levies an occupation tax and/or regulatory fee under to *O.C.G.A. § 48-13-1 et seq.*; and

WHEREAS, the Atlanta City Council desires that the City participate in this voluntary program.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY RESOLVES as follows:

Section 1: That the City is hereby authorized to participate in the Georgia Department of Revenue's program to verify that businesses paying occupation taxes and regulatory fees are also paying their state and local sales tax.

Section 2: Upon adoption of this Resolution, any person who performs any business, occupation or profession subject to an occupation tax or regulatory fee under *O.C.G.A. § 48-13-1 et seq.* is required to provide the City the following information when paying such occupation tax or regulatory fee:

- (a) The legal name of the business;
- (b) Any associated trade names for the business;



- (c) The mailing address for the business;
- (d) The actual physical address of each location of the business, if it is different than the mailing address;
- (e) The North American Industry Classification System Code (NAICS) applicable to such business; and
- (f) The sales and use tax identification number assigned to the business by the Georgia Department of Revenue, if the business is required by law to have such a number.

Section 3: The City shall provide written notice to all persons subject to the City's occupation taxes or regulatory fees and that occupation taxes or regulatory fees and that:

- (a) This information will be provided to the Georgia Department of Revenue; and
- (b) If the person refuses or fails to provide the required information, the City will notify the Georgia Department of Revenue of this fact

Section 4: Within thirty (30) days after receiving the payment of occupation taxes or regulatory fees under O.C.G.A. § 48-13-20, the City shall electronically submit the information received from each business to the Georgia Department of Revenue.

Section 5: A copy of this executed Resolution will be immediately transmitted to the Commissioner of the Georgia Department of Revenue.

Section 6: All resolutions or parts of resolutions in conflict with the provisions herein, are hereby waived to the extent of the conflict.

A true copy,

Khonda Daughen Johnson

ADOPTED by the Atlanta City Council
APPROVED by Mayor Kasim Reed

MAR 21, 2011
MAR 29, 2011

RCS# 933
3/21/11
2:45 PM

Atlanta City Council

REGULAR SESSION

11-R-0444

RESOLUTION TO PARTNER W/DA DEPT.OF
REVENUE TO ENSURE PROPER TAX PAYMENT
ADOPT

YEAS: 15
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 0

Y Smith	Y Archibong	Y Moore	Y Bond
Y Hall	Y Wan	Y Martin	Y Watson
Y Young	Y Shook	Y Bottoms	Y Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

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