

#23

12-0462  
*John M. Moore*

A RESOLUTION BY COUNCIL MEMBER FELICIA A. MOORE  
 A RESOLUTION EXPRESSING THE INTENT OF THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA TO ENDORSE AND SUPPORT NATIONAL LEAGUE OF CITIES RESOLUTION #2012-4 FOR FEDERAL LEGISLATION ON STREAMLINED SALES AND USE TAX AND OPPOSITION TO ADDITIONAL REQUIREMENTS MANDATING STATE COLLECTION OF TELECOMMUNICATIONS TAX; AND FOR OTHER PURPOSES.

*As Amended*

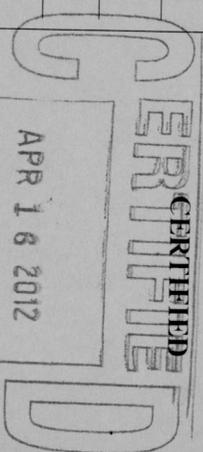
ADOPTED BY  
 APR 16 2012  
 COUNCIL

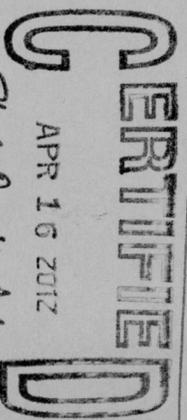
- CONSENT REFER
  - REGULAR REPORT REFER
  - ADVERTISE & REFER
  - 1<sup>ST</sup> ADOPT 2<sup>ND</sup> READ & REFER
  - PERSONAL PAPER REFER
- Date Referred: 3/19/12  
 Referred To: Finance/Exa
- Date Referred: \_\_\_\_\_  
 Referred To: \_\_\_\_\_
- Date Referred: \_\_\_\_\_  
 Referred To: \_\_\_\_\_

Committee \_\_\_\_\_  
 Date \_\_\_\_\_  
 Chair \_\_\_\_\_  
 Referred To \_\_\_\_\_

FINAL COUNCIL ACTION  
 2<sup>nd</sup>  1<sup>st</sup> & 2<sup>nd</sup>  3<sup>rd</sup>  
 Readings  
 Consent  V Vote  RC Vote

Committee: Finance/Exa Date: 3/19/12 Chair: Felicia A. Moore Action: Fav, Adv, Hold (see rev. side) Other: As Amended Members: Hank Starnes Refer To: _____	Committee: _____ Date: _____ Chair: _____ Action: Fav, Adv, Hold (see rev. side) Other: _____ Members: _____ Refer To: _____
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 APR 16 2012  
 ATLANTA CITY COUNCIL, PRESIDENT  
*[Signature]*

  
 APR 16 2012  
 MAYOR'S ACTION  
*Rachel Dunbar Johnson*  
 MUNICIPAL CLERK

APPROVED  
 APR 25 2012  
 WITHOUT SIGNATURE  
 BY OPERATION OF LAW



A RESOLUTION  
BY: COUNCILMEMBER FELICIA A MOORE

*James M. Sheperd*

*Felicia A. Moore*

12-R-0462

*[Signature]*

*[Signature]*

**A RESOLUTION EXPRESSING THE INTENT OF THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA TO ENDORSE AND SUPPORT NATIONAL LEAGUE OF CITIES RESOLUTION #2012-4 FOR FEDERAL LEGISLATION ON STREAMLINED SALES AND USE TAX AND OPPOSITION TO ADDITIONAL REQUIREMENTS MANDATING STATE COLLECTION OF TELECOMMUNICATIONS TAXES; AND FOR OTHER PURPOSES.**

*[Handwritten initials]*

*Kwame Hall*

**WHEREAS**, a large portion of the nation's economy is increasingly made up of internet sales and standardization across states is needed to enable jurisdictions to collect sales and use taxes on telecommunication sales; and

**WHEREAS**, the revenues of the City would be enhanced by the ability to collect taxes on telecommunication sales;

**WHEREAS**, the National League of Cities has passed Resolution #2012-4 expressing local government support of the Streamlined Sales and Use Tax Agreement which has been approved by 44 states and the District of Columbia; and

**WHEREAS**, the Streamlined Sales and Use Tax Agreement sets the minimum statutory simplifications required of any state that wishes to participate in the simplified system; and

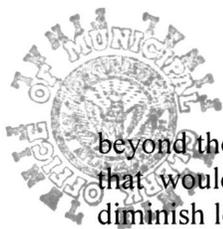
**WHEREAS**, Congress is considering legislation to provide states that are party to the agreement and in compliance with the federal legislation the authority to require out of state sellers to collect and remit sales and use taxes on remote transactions attributable to those states; and

**WHEREAS**, the legislation is expected to impose requirements beyond those included in the Streamlined Sales and Use Tax Agreement, including simplification of collection and administration of local telecommunication taxes, which would be contrary to local control and federalize traditionally local tax matters.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, as follows:** The City of Atlanta supports and endorses the efforts of states to streamline and simplify their sales and use tax collection and administrative systems.

**BE IT FURTHER RESOLVED**, The City opposes any inclusion in any federal legislation which would impose requirements on states in the collection and administration of sales and use taxes which will federalize traditionally local tax matters.

**BE IT FURTHER RESOLVED**, The City of Atlanta will support the National League of Cities in its opposition to the inclusion in federal legislation of any other requirements,



beyond those supported by the Streamlined Sales Tax Project and included in the Agreement that would preempt local government collection or administration of revenues or would diminish local government net revenues.

**BE IT FURTHER RESOLVED**, that the Municipal Clerk is hereby directed to provide a true copy of this resolution to the National League of Cities, the Georgia State Legislature and all members of the Georgia Congressional Delegation.

**AND FINALLY, BE IT FURTHER RESOLVED** that all resolutions and parts of resolutions in conflict herewith, are hereby rescinded.

A true copy,

*Rhonda Dauphin Johnson*  
Municipal Clerk

ADOPTED as amended by the Council  
APPROVED as per City Charter Section 2-403

APR 16, 2012  
APR 25, 2012

**NLC RESOLUTION #2012-4****LOCAL GOVERNMENT SUPPORT  
FOR FEDERAL LEGISLATION ON STREAMLINED SALES  
AND USE TAX AND OPPOSITON TO ADDITONAL REQUIREMENTS  
MANDATING STATE COLLECTION OF TELECOMMUNICATIONS TAXES**

**WHEREAS**, rapid growth in interstate commerce has complicated state and local government efforts to collect legally authorized sales and use taxes on remote transactions representing a significant loss of state and local government resources; and

**WHEREAS**, the University of Tennessee Center for Business and Economic Research estimates that annual national state and local sales tax losses on e-commerce will grow annually to \$11.4 billion by 2012 for a cumulative six-year total loss of \$52 billion; and

**WHEREAS**, the Streamlined Sales Tax Project (SSTP) adopted as its original mission the following statement: “The Streamlined Sales Tax Project will develop measures to design, test and implement a sales and use tax system that radically simplifies sales and use taxes”; and

**WHEREAS**, the National League of Cities (NLC) has supported the SSTP since its inception in 2000; and

**WHEREAS**, 44 states and the District of Columbia approved the Streamlined Sales and Use Tax Agreement (Agreement) which sets the minimum sales and use tax statutory simplifications required of any state that wishes to participate in the simplified system; and

**WHEREAS**, to date, 23 state legislatures have amended their sales and use tax statutes to conform to the requirements of the Agreement; and

**WHEREAS**, Congress is considering legislation to provide states that are members of the Agreement and in compliance with the federal legislation the authority to require out-of-state sellers to collect and remit sales and use taxes on remote transactions attributable to those states; and

**WHEREAS**, the federal legislation is expected to impose additional requirements beyond those supported by the SSTP and included in the Agreement, including simplification of collection and administration of local telecommunications taxes; and

**WHEREAS**, the proposed requirements for state collection and administration of local telecommunications taxes are contrary to local control and propose “federalizing” traditionally local tax matters; and

**WHEREAS**, the proposed requirements for state collection and administration of local telecommunication taxes are directly contrary to NLC’s longstanding policy, which opposes federal efforts to curb the ability of local officials to collect local telecommunications taxes.

**NOW, THEREFORE, BE IT RESOLVED** that NLC supports efforts by states to streamline and simplify their sales and use tax collection and administration systems; and

**BE IT FURTHER RESOLVED** that NLC commends the Streamlined Sales Tax Governing Board for considering the challenges that the Agreement's destination sales tax sourcing requirement presents to those states using origin-based sourcing and working to identify solutions that would allow those states to participate in the Agreement; and

**BE IT FURTHER RESOLVED** that NLC commends Congress on recognizing the importance of the issue and introducing legislation that would grant states the authority they need to require sellers, regardless of location, to collect sales and use taxes owed to them; and

**BE IT FURTHER RESOLVED** that NLC strongly opposes the inclusion in federal legislation of proposed requirements for state collection and administration of local telecommunication taxes, and will oppose federal legislation that includes such requirements; and

**BE IT FURTHER RESOLVED** that NLC opposes the inclusion in federal legislation of any other requirements, beyond those supported by the SSTP and included in the Agreement that would preempt local government collection or administration of revenues or would diminish local government net revenues.

RCS# 1860  
4/16/12  
2:25 PM

Atlanta City Council

CONSENT I

CONSENT AGENDA SECTION I  
MONDAY, APRIL 16, 2012; EXCEPT 12-R-0451  
ADOPT

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

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

CONSENT I

		04-16-12
ITEMS ADOPTED ON CONSENT	ITEMS ADVERSED ON CONSENT	
1. 12-O-0298	38. 12-R-0416	
2. 12-O-0306	39. 12-R-0417	
3. 12-O-0307	40. 12-R-0418	
4. 12-O-0447	41. 12-R-0419	
5. 12-O-0459	42. 12-R-0420	
6. 12-O-0292	43. 21-R-0421	
7. 12-O-0206	44. 12-R-0422	
8. 12-O-0291	45. 12-R-0423	
9. 12-O-0235	46. 12-R-0424	
10. 12-O-0373	47. 12-R-0425	
11. 12-R-0196	48. 12-R-0426	
12. 12-R-0393	49. 12-R-0427	
13. 12-R-0394	50. 12-R-0428	
14. 12-R-0395	51. 12-R-0429	
15. 12-R-0396	52. 12-R-0430	
16. 12-R-0403	53. 12-R-0431	
17. 12-R-0404	54. 12-R-0432	
19. 12-R-0405	55. 12-R-0433	
20. 12-R-0406	56. 12-R-0434	
21. 12-R-0460		
22. 12-R-0461		
23. 12-R-0462		
24. 12-R-0463		
25. 12-R-0390		
26. 12-R-0441		
27. 12-R-0407		
28. 12-R-0456		
29. 12-R-0435		
30. 12-R-0436		
31. 12-R-0413		
32. 12-R-0414		
33. 12-R-0415		
34. 12-R-0467		
35. 12-R-0468		
36. 12-R-0469		
37. 12-R-0470		