



**Action Minutes  
Special Call Meeting  
Wednesday, October 16, 2013**

**I. CALL TO ORDER**

**II. ROLL CALL**

<b>Attendee Name</b>	<b>Title</b>	<b>Status</b>	<b>Arrived</b>
Aaron Watson	Councilmember, Post 2 At-Large	Present	
Alex Wan	Councilmember, District 6	Present	
Clarence "C. T." Martin	Councilmember, District 10	Present	
Carla Smith	Councilmember, District 1	Present	
Ceasar C. Mitchell	Council President	Present	
Howard Shook	Councilmember, District 7	Present	
Cleta Winslow	Councilmember, District 4	Present	
Felicia A. Moore	Councilmember, District 9	Present	
H. Lamar Willis	Councilmember, Post 3 At-Large	Present	
Ivory Lee Young Jr.	Councilmember, District 3	Present	5:46 PM
Joyce Sheperd	Councilmember, District 12	Present	
Keisha Lance Bottoms	Councilmember, District 11	Present	
Kwanza Hall	Councilmember, District 2	Present	5:46 PM
Michael Julian Bond	Councilmember, Post 1 At-Large	Present	5:41 PM
Natalyn Mosby Archibong	Councilmember, District 5	Present	5:46 PM
Yolanda Adrean	Councilmember, District 8	Present	

**III. INVOCATION**

The Invocation was given by Councilmember Cleta Winslow representative of Council District 4.

**IV. PLEDGE OF ALLEGIANCE**

In Unisom, the Council recited the Pledge of Allegiance to the flag of the United States of America.

**V. COMMUNICATION**

13-C-5036 (1) - SPECIAL CALL MEETING LOCAL OPTION SALES TAX

The Motion to File Communication 13-C-5036 was made and properly Seconded. The Motion then CARRIED by a roll call vote of 11 yeas; 0 nays.

**FILED BY A ROLL CALL VOTE OF 11 YEAS; 0 NAYS**

**ADOPTION OF AGENDA**

The Motion to Adopt the Agenda was made and properly Seconded. The Motion then CARRIED by a roll call vote of 11 yeas; 0 nays.

**ADOPTED BY A ROLL CALL VOTE OF 11 YEAS; 0 NAYS****LEGISLATION FOR CONSIDERATION**

Councilmember Martin made a Motion to Suspend the Rules of Council to discuss the Local Option Sales Tax. It was properly Seconded and CARRIED by a roll call vote of 12 yeas; 0 nays. Therefore, the Rules of Council was Suspended. Council then discussed the local option sales tax, which included discussion with Mayor Kasim Reed and City Attorney Cathy Hampton. During discussion, Councilmember Martin made a Motion to enter Executive Session to discuss the legal strategies regarding the local sales option tax for a time-certain of no more than thirty (30) minutes. It was properly Seconded and CARRIED by a roll call vote of 12 yeas; 1 nay. Council then entered Executive Session. Concluding discussion in Executive Session, A Motion was made to exit Executive Session. Properly Seconded, the Motion CARRIED by a roll call vote of 13 yeas; 0 nays. Council was therefore back in discussion as a body. Following, Councilmember Martin was recognized and made a Motion to re-enter Regular Session. It was Seconded by Councilmember Adrean and CARRIED by a roll call vote of 11 yeas; 0 nays. Council re-entered Regular Session.

13-R-3669 (1) - A RESOLUTION BY FULL COUNCIL AUTHORIZING THE MAYOR TO EXECUTE A CERTIFICATE OF DISTRIBUTION SETTING THE DISTRIBUTION OF LOCAL OPTION SALES TAX PROCEEDS IN ACCORDANCE WITH CODE SECTION 48-8-80 ET SEQ OF THE OFFICIAL CODE OF GEORGIA; AND FOR OTHER PURPOSES.

Councilmember Adrean made a Motion to Adopt resolution 13-R-3669. It was Seconded by Councilmember Martin and CARRIED by a roll call vote of 13 yeas; 0 nays.

**ADOPTED BY A ROLL CALL VOTE OF 13 YEAS; 0 NAYS**

Note: Subsequent to adoption of resolution 13-R-3669, Councilmember Martin made a Motion to Send the item to the Mayor's Office Post Haste with the implied request that the Mayor take immediate action regarding the item. The Martin Motion was properly Seconded and then CARRIED by a roll call vote of 13 yeas; 0 nays.

**VII. GENERAL REMARKS**

Councilmember Bond acknowledged today being the anniversary of the election of Maynard Jackson forty (40) years ago.

**VIII. ADJOURNMENT ROLL CALL**

Councilmember Martin made a Motion to Adjourn. It was Seconded by Councilmember Bond and the Motion CARRIED Without Objection.

## SPECIAL CALL MEETING LOCAL OPTION SALES TAX

**Review List:**

Office of the Municipal Clerk  
Atlanta City Council

Skipped  
Completed 10/17/2013 12:37 PM

<b>RESULT:</b>	<b>FILED [UNANIMOUS]</b>
<b>AYES:</b>	Watson, Wan, Martin, Smith, Shook, Winslow, Moore, Willis, Sheperd, Bottoms, Adrean
<b>ABSENT:</b>	Ivory Lee Young Jr., Kwanza Hall, Michael Julian Bond, Natalyn Mosby Archibong

Certified by Presiding Officer	Certified by Clerk

LEGISLATION HISTORY – BLUE BACK

**SPECIAL CALL MEETING LOCAL OPTION SALES TAX**

A COMMUNICATION BY COUNCIL PRESIDENT CEASAR C. MITCHELL CALLING FOR A SPECIAL CALL MEETING OF THE ATLANTA CITY COUNCIL ON WEDNESDAY, OCTOBER 16, 2013 AT 5:30P.M. FOR THE DISCUSSION ON THE LOCAL OPTION SALES TAX.



## ATLANTA CITY COUNCIL

CEASAR C. MITCHELL  
PRESIDENT

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ATLANTA, GEORGIA 30335  
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[WWW.CEASARMITCHELL.COM](http://WWW.CEASARMITCHELL.COM)

### MEMORANDUM

**TO:** All Members of Council

**CC:** Rhonda Dauphin Johnson, Municipal Clerk  
Tangela Williams, Director of Council Staff

**FROM:** Ceasar C. Mitchell, City Council President

**SUBJECT:** Special Called Council Meeting- Wednesday, October 15, 2013

**DATE:** **October 15, 2013**

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Please accept this communication as official notice of a Special Called meeting on October 16, at 5:30pm. I have asked the members of Council to convene in the Council Chamber for the discussion on the local option sales tax.

Should you any questions, please do not hesitate to contact me directly. Thank you.

- C. The Honorable Mayor Kasim Reed  
Duriya Farooqui, Interim Chief Operating Officer  
Candace Byrd, Mayor's Chief of Staff  
Katrina Parks Taylor, Deputy Chief of Staff  
Jim Beard, Chief Financial Officer  
Cathy Hampton, City Attorney  
Peter Andrews, Deputy City Attorney  
Dexter Chambers, Director of Council Communications  
Sonji Dade, Director of Communications, Mayor's Office  
Michael Carswell, City Channel 26 Station  
City Council Staff



**A RESOLUTION  
BY**

**A RESOLUTION BY FULL COUNCIL AUTHORIZING THE MAYOR TO EXECUTE A CERTIFICATE OF DISTRIBUTION SETTING THE DISTRIBUTION OF LOCAL OPTION SALES TAX PROCEEDS IN ACCORDANCE WITH CODE SECTION 48-8-80 ET SEQ OF THE OFFICIAL CODE OF GEORGIA; AND FOR OTHER PURPOSES.**

WHEREAS, in accordance with the requirements of the O.C.G.A. §48-8-80 et seq the City of Atlanta entered in negotiations regarding a distribution of the Local Option Sales Tax (“LOST”) proceeds; and

WHEREAS, after taking into consideration the purpose and intent of the LOST statute, the interests of the city and its citizens and taxpayers, and the eight criteria specified under O.C.G.A. § 48-8-89(b) the Mayor and City Council believe that they have arrived at a fair percentage under the statute; and

WHEREAS, the City Council wishes to authorize the Mayor to execute in a timely fashion a Certificate of Distribution consistent with this Resolution.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY RESOLVES that Mayor is authorized to execute in a timely fashion a Certificate of Distribution (a form Certificate of Distribution is attached hereto as Exhibit “A”) which assigns to the City a percentage of revenue that the Mayor deems to be in the best interests of the city, its citizens and taxpayers.

BE IT FURTHER RESOLVED that this Resolution is not intended nor shall it be construed as a best and final offer of the City.

BE IT FURTHER RESOLVED that this Resolution supersedes and replaces any past resolution in conflict herewith.

**A RESOLUTION****BY** \_\_\_\_\_**A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A CERTIFICATE OF DISTRIBUTION SETTING THE DISTRIBUTION OF LOCAL OPTION SALES TAX PROCEEDS IN ACCORDANCE WITH CODE SECTION 48-8-80 ET SEQ OF THE OFFICIAL CODE OF GEORGIA; AND FOR OTHER PURPOSES.**

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**WHEREAS**, after taking into consideration the purpose and intent of the LOST statute, the interests of the city and its citizens and taxpayers, and the eight criteria specified under O.C.G.A. § 48-8-89(b) the Mayor and City Council believe that they have arrived at a fair percentage under the statute; and

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**BE IT FURTHER RESOLVED** that this Resolution supersedes and replaces any past resolution in conflict herewith.



CERTIFICATE OF DISTRIBUTION

TO: State Revenue Commissioner

Pursuant to an Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, the governing authorities for the qualifying municipalities and the county located within the special district coterminous with the boundaries of \_\_\_\_\_ County hereby certify that the proceeds of the combination city/county local sales and use tax generated in such district shall be distributed by the State Revenue Commissioner as follows:

- City of \_\_\_\_\_ shall receive \_\_\_\_\_ %
- County of \_\_\_\_\_ shall receive \_\_\_\_\_ %

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

By executing this schedule the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
MAYOR OF THE CITY OF

\_\_\_\_\_  
CHAIRMAN BOARD OF COMMISSIONERS OF

\_\_\_\_\_  
COUNTY

Attachment: LOCAL OPTION SALES TAX.2 (13-R-3669 : Local Option Sales Tax)

EXHIBIT "A"