

**A SUBSTITUTE ORDINANCE BY  
FINANCE/EXECUTIVE COMMITTEE**

**A SUBSTITUTE ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO REMIT FUNDS COLLECTED FROM THE CITY OF ATLANTA'S RENTAL MOTOR VEHICLE EXCISE TAX IN AN AMOUNT NOT TO EXCEED ONE HUNDRED THOUSAND DOLLARS AND NO CENTS (\$100,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL TO PAID TO AND FROM ACCOUNTS LISTED BELOW; AND FOR OTHER PURPOSES.**

**WHEREAS**, Official Code of Georgia ("O.C.G.A." § 48-13-93 (a)(1) authorizes that the governing authority of each municipality in this state may levy and collect an excise tax upon the rental charge collected by a rental motor vehicle concern when such charge constitutes a taxable event for the purposes of sales and use tax; and

**WHEREAS**, O.C.G.A. § 48-13-93 (a)(2) authorizes a county or municipality levying such a tax shall only levy such tax by ordinance which shall specify with particularity the authorized projects or purposes, or both, for which proceeds of the tax are to be expended and shall apply in each fiscal year during which the tax is collected such tax proceeds, in part, for the purpose of promoting industry, trade, commerce, and tourism; and

**WHEREAS**, pursuant to Section 146-114 of the Charter of the City of Atlanta ("City"), the City is authorized to utilize funds from its rental motor vehicle excise tax for the purpose of promoting industry, trade, commerce and tourism in the City; and

**WHEREAS**, the City of Atlanta ("City") produces the Atlanta Jazz Festival ("Jazz Festival") each year for the benefit of its citizens and visitors; and

**WHEREAS**, the 2013 Jazz Festival will commemorate the 36<sup>th</sup> anniversary of the Festival; and

**WHEREAS**, the Jazz Festival is held throughout the month of May, and includes approximately one hundred free events and approximately five events for which an admission price is charged. Jazz Festival events annually attracts over three hundred thousand (300,000) visitors to the City; and

**WHEREAS**, the City pays for the Jazz Festival from sponsors, vendors, and from revenues generated by Jazz Festival concerts that charge an admission price; and

**WHEREAS**, due to a downturn in the economy, the amount of revenue generated from sponsorship has decreased significantly; and

**WHEREAS**, the City desires that funds generated from the City's motor vehicle excise tax in an amount not to exceed One Hundred Thousand Dollars and No Cents (\$100,000.00) be used for the purpose of supporting projected expenses of the 2013 Atlanta Jazz Festival.

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS,  
as follows:**

**SECTION 1:** That the Chief Operating Officer is hereby authorized to transfer funds in an amount not to exceed One Hundred Thousand Dollars and No Cents (\$100,000.00) to support projected expenses of the Atlanta Jazz Festival, the details of which are set forth at in Exhibit A hereto.

**SECTION 2:** That the FY 2013 (Trust Fund) Budget is hereby amended as follows:

**TRANSFER FROM APPROPRIATIONS**

**The amount of: \$100,000.00**

Fund	7701	Trust
Department	100405	DOF Director of Billing A
Account	5730012	Refunds
Function/Activity	1515000	Treasury
Project	600115	Car Rental Tax- Philips A
Funding Source	69999	Funding Source for Non CA

**TRANSFER TO APPROPRIATIONS**

**The amount of: \$100,000.00**

Fund	7701	Trust
Department	140401	PRC Cultural Affairs Admin
Account	5212001	Consulting/Professional
Function/Activity	6110000	Cultural/Recreation Admin.
Project	600346	Jazz Festival
Funding Source	69999	Funding Source for Non CA

**SECTION 3:** All ordinances and resolutions in conflict herewith are hereby repealed for purposes of this Ordinance only, and only to the extent of the conflict.

**AN ORDINANCE BY  
FINANCE/EXECUTIVE COMMITTEE**

**13-0-0199**

**AN ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO TRANSFER FUNDS COLLECTED FROM THE CITY'S MOTOR VEHICLE EXCISE TAX IN AN AMOUNT NOT TO EXCEED ONE HUNDRED THOUSAND DOLLARS (\$100,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL; AND FOR OTHER PURPOSES.**

**WHEREAS**, O.C.G.A. § 48-13-93 (a)(1) authorizes that the governing authority of each municipality in this state may levy and collect an excise tax upon the rental charge collected by a rental motor vehicle concern when such charge constitutes a taxable event for the purposes of sales and use tax; and

**WHEREAS**, O.C.G.A. § 48-13-93 (a)(2) authorizes a county or municipality levying such a tax shall only levy such tax by ordinance which shall specify with particularity the authorized projects or purposes, or both, for which proceeds of the tax are to be expended and shall apply in each fiscal year during which the tax is collected such tax proceeds, in part, for the purpose of promoting industry, trade, commerce, and tourism; and

**WHEREAS**, pursuant to Section 146-114 of the Charter of the City of Atlanta ("City"), the City is authorized to utilize funds from its motor vehicle excise tax for the purpose of promoting industry, trade, commerce and tourism in the City; and

**WHEREAS**, the City of Atlanta ("City") produces the Atlanta Jazz Festival ("Jazz Festival") each year for the benefit of its citizens and visitors; and

**WHEREAS**, the 2013 Jazz Festival will commemorate the 36<sup>th</sup> anniversary of the Festival; and

**WHEREAS**, the Jazz Festival is held throughout the month of May, and includes approximately one hundred free events and approximately five events for which an admission price is charged. Jazz Festival events annually attracts over 300,000 visitors to the City; and

**WHEREAS**, the City pays for the Jazz Festival from sponsors, vendors, and from revenues generated by Jazz Festival concerts that charge an admission price; and

**WHEREAS**, due to a downturn in the economy, the amount of revenue generated from sponsorship has decreased significantly; and

**WHEREAS**, the Commissioner of the Department of Parks, Recreation and Cultural Affairs desires that funds generated from the City's motor vehicle excise tax in an amount not to exceed One Hundred Thousand Dollars (\$100,000.00) to be used for the purpose of supporting projected expenses of the Atlanta Jazz Festival.

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS, as follows:**

**SECTION 1:** That the Chief Operating Officer is hereby authorized to transfer funds in an amount not to exceed One Hundred Thousand Dollars (\$100,000.00) to support projected expenses of the Atlanta Jazz Festival, the details of which are set forth at in Exhibit A hereto.

**SECTION 2:** That the FY 2013 (Trust Fund) Budget is hereby amended as follows:

**TRANSFER FROM APPROPRIATIONS**

**The amount of: \$100,000.00**

Fund	7701	Trust
Department	100405	DOF Director of Billing A
Account	5730012	Refunds
Function/Activity	1515000	Treasury
Project	600115	Car Rental Tax- Philips A
Funding Source	69999	Funding Source for Non CA

**TRANSFER TO APPROPRIATIONS**

**The amount of: \$100,000.00**

Fund	7701	Trust
Department	140401	PRC Cultural Affairs Admin
Account	5212001	Consulting/Professional
Function/Activity	6110000	Cultural/Recreation Admin.
Project	600346	Jazz Festival
Funding Source	69999	Funding Source for Non CA

**SECTION 3:** All ordinances and resolutions in conflict herewith are hereby repealed for purposes of this Ordinance only, and only to the extent of the conflict.

**Part II: Legislative White Paper:** (This portion of the Legislative Request Form will be shared with City Council members and staff)

**A. To be completed by Legislative Counsel:**

**Committee of Purview:** Finance/Executive Committee

**Caption:** AN ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO REMIT FUNDS COLLECTED FROM THE CAR RENTAL TAX IN AN AMOUNT NOT TO EXCEED ONE HUNDRED THOUSAND DOLLARS AND NO CENTS (\$100,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL; AND FOR OTHER PURPOSES.

**Council Meeting Date:** March 4, 2013

**Requesting Dept.:** Department of Parks, Recreation and Cultural Affairs

**B. To be completed by the department:**

**1. Please provide a summary of the purpose of this legislation (Justification Statement).**

The purpose of this legislation is to use funds from the City's car rental tax to support projected expenses of the Atlanta Jazz Festival.

**2. Please provide background information regarding this legislation.**

**3. If Applicable/Known:**

- (a) **Contract Type:**
- (b) **Source Selection:**
- (c) **Bids/Proposals Due:**
- (d) **Invitations Issued:**
- (e) **Number of Bids:**
- (f) **Proposals Received:**
- (g) **Bidders/Proponents:**

**(h) Term of Contract:**

**4. Fund Account Center:**

**TRANSFER FROM APPROPRIATIONS**

**The amount of: \$100,000.00**

Fund	7701	Trust
Department	100405	DOF Director of Billing A
Account	5730012	Refunds
Function/Activity	1515000	Treasury
Project	600115	Car Rental Tax- Philips A
Funding Source	69999	Funding Source for Non CA

**TRANSFER TO APPROPRIATIONS**

**The amount of: \$100,000.00**

Fund	7701	Trust
Department	140401	PRC Cultural Affairs Admin
Account	5212001	Consulting/Professional
Function/Activity	6110000	Cultural/Recreation Admin.
Project	600346	Jazz Festival
Funding Source	69999	Funding Source for Non CA

**5. Source of Funds:** Car Rental Tax

**6. Fiscal Impact:** \$100,000.00

**7. Method of Cost Recovery:**

**This Legislative Request Form Was Prepared By:** Trina Horton, Department Contracting Officer

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: CANDACE L. BYRD

Dept.'s Legislative Liaison: Trina Horton

Contact Number: (404) 546-6795

Originating Department: Department of Parks, Recreation and Cultural Affairs

Committee(s) of Purview: Finance Executive Committee

Chief of Staff Deadline: January 25, 2013

Anticipated Committee Meeting Date(s): February 13, 2013

Anticipated Full Council Date: March 4, 2013

Legislative Counsel's Signature: \_\_\_\_\_

Commissioner's Signature: \_\_\_\_\_

Chief Information Officer Signature (for IT Procurements) \_\_\_\_\_

Chief Procurement Officer Signature: \_\_\_\_\_

**CAPTION**

**AN ORDINANCE BY  
FINANCE/EXECUTIVE COMMITTEE**

**AN ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO TRANSFER FUNDS COLLECTED FROM THE CITY'S MOTOR VEHICLE EXCISE TAX IN AN AMOUNT NOT TO EXCEED ONE HUNDRED THOUSAND DOLLARS (\$100,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL; AND FOR OTHER PURPOSES.**

**FINANCIAL IMPACT: (if any)  
Mayor's Staff Only**

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Received by CPO: \_\_\_\_\_  
(date)

Received by LC from CPO: \_\_\_\_\_  
(date)

Received by Mayor's Office: Adapt 1-25-13  
(date)

Reviewed by: \_\_\_\_\_  
(date)

Submitted to Council: \_\_\_\_\_ (date)