

**AN ORDINANCE  
FINANCE/EXECUTIVE COMMITTEE**

**13-0--0618**

**AN ORDINANCE TO GRANT AMNESTY ON LATE FEES, PENALTIES, AND INTEREST FOR UNREGISTERED BUSINESSES; TO PROVIDE THAT NO ADDITIONAL FEES, PENALTIES, OR INTEREST SHALL BE ASSESSED ON THE OBLIGOR FOR LATE PAYMENTS; TO REPEAL CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.**

**WHEREAS**, the City of Atlanta is authorized to collect revenue for unregistered businesses pursuant to Chapter 30 of the Atlanta Code of Ordinances; and

**WHEREAS**, failure to register a business in the City of Atlanta will result in the accrual of late fees, penalties and interest; and

**WHEREAS**, an Amnesty Program incentivizes unregistered businesses, including home based businesses, independent contractors, sole proprietors, partnerships, and corporations, to pay the principal tax amounts without any accrual of late fees, penalties and interest; and

**WHEREAS**, an Amnesty Program would provide an incentive for violators to pay the principal amount of their obligation and accelerate revenue received by the City; and

**WHEREAS**, during this Amnesty Program, the City will provide public education to the owners of unregistered businesses regarding the City's business tax ordinances and explain how those businesses can be brought into compliance with said ordinances; and

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA as follows:**

**SECTION 1:** That all assessed late fees, penalties and interest for unregistered businesses shall be forgiven provided that for any fee, penalty or interest forgiven, the City receives payment in full on the principal amount.

**SECTION 2:** The Amnesty period shall be from May 15 through June 30, 2013.

**SECTION 3:** All ordinances or part of ordinances in conflict herewith are hereby repealed.

**LEGISLATIVE COUNSEL  
REQUEST FOR LEGISLATION**

For Legislative Counsel Use Only	
_____ Date Received	_____ Complete _____ Incomplete (Date returned: _____)
_____ Date of Department Consultation	_____ Date of Finance Department Consultation
Commissioner Notified: ___ Yes ___ No If No, Why? _____	
Legislation Required ___ Yes ___ No	Legislation Type ___ Resolution _____ Ordinance
Amends the Code ___ Yes ___ No	Blueback Prepared ___ Yes ___ No
Commissioner Signature _____	
Council Members Only: Authority to speak to Subject Matter Attorney ___ Yes ___ No Authority to speak to Department ___ Yes ___ No	

Date Submitted: March 21, 2013

Department Submitting Request: Office of Treasury

Person Submitting Request: Marlena Joseph Extension: 6793

Bureau/Division Manager: Gwendolyn Smith Extension: 6769

Requesting preliminary meeting with Legislative Counsel attorney?  Yes  No

Subject Matter of the Meeting An Amnesty program for unregistered businesses

Cycle Number/Requested Full Council Date (not earlier than 4 weeks from date of submission):  
Walk-in

**If this must be submitted to Council in fewer than 4 weeks explain why. Please identify consequences if legislation is not submitted for requested cycle. Also, if applicable, please state why the Legislative Request Form was submitted after the Cycle deadline. All non-conforming requests must have Commissioner approval.** The Department of Finance is requesting to grant Amnesty on late fees, penalties, and interest for unregistered businesses. The Amnesty period shall be from May 15 through June 30, 2013. The Amnesty period has been scheduled to take effect before the end of the fiscal year and due to time this request has been submitted as a walk-in.

**LEGISLATIVE COUNSEL  
REQUEST FOR LEGISLATION**

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**Part I: Legislative Request Form:**

**Instructions: Please answer all questions fully before submitting. Attach additional pages if necessary. All requests for legislation must have approval of a manager prior to submission. All incomplete requests will be returned. Send request via electronic mail to Legislative Counsel. No hard copies will be accepted. Please refer to attached deadlines for the relevant Chief of Staff submission guidelines.**

**1. Legislation Name/Project Name:** Amnesty Program

**2. What is the purpose of this legislation? (check one)**

- Accept a grant or donation
- Amend budget
- Amend Code of Ordinances
- Amend Contract
- Anticipate funds
- Appropriate funds
- Apply for a grant or donation
- Authorize/renew Contract
- Fines/penalties
- Human Resources related
- Make a purchase
- New project
- Procuring goods
- Procuring services
- Other, please explain

Please describe in detail the purpose of your legislation? The Department of Finance is requesting to grant Amnesty on late fees, penalties, and interest for unregistered businesses. The Amnesty period shall be from May 15 through June 30, 2013

If this legislation is to award/amend/renew a contract, please provide the following:  
Expiration date of contract:  
Contract Term (months/yr):

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REQUEST FOR LEGISLATION**

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**3. Please describe why legislation is required rather than administrative action by the Department (please cite any relevant code sections or internal policies).**

Legislation is required to grant Amnesty on late fees, penalties and interest for unregistered business. The Amnesty period to waive these fees would be from May 15 through June 30, 2013

**4. If there is an existing process, will this legislation impact that process? How?**

N/A

**5. Please explain and estimate any financial impact on the City or your Department.**

- Will the City need to appropriate or transfer funds to accomplish this purpose?

N/A

- Has this purpose already been set forth in the budget?

N/A

- Will there be a fee or charge assessed by the City?

o If so, how much? n/a

o How was the fee or charge determined? n/a

- What FAC #'s are needed for this legislation? Also, please provide the associated amounts. n/a

- Is a grant required for this legislation?  Yes  No

If so, is a matching grant required?  Yes  No

- Will there be an increase or decrease in personnel? N/A

o Has HR been made aware of the need for personnel changes?  Yes  No  
If so, who is the contact person? at extension

o Will positions be created or abolished?

- Will additional resources be required to achieve this purpose? N/A

o If yes, what are those resources?

o Has the Department estimated the cost of those resources?

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REQUEST FOR LEGISLATION**

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- Will revenue be generated for the City? The Amnesty Program is an incentive for unregistered businesses, independent contractors, sole proprietors, partnerships, and corporations to pay the principal tax amount without any accrual on late fees, penalties and interest. The Amnesty program is also an incentive for violaters to pay the principal amount of their obligation and accelerate revenue received by the City. The Amnesty period shall be from May 15 through June 30, 2013.

6. If there has been previous or similar legislation, please describe and cite the relevant legislation (e.g., 04-R-0001). 08-O-1592

7. Is this a computer/technology purchase?  Yes  No  
If so, please forward ISR (Information System Hardware/Software Request) along with a copy of this Legislative Request Form via inter-office mail to: Legislative Counsel, Suite 4100, Law Department.

Please forward any additional pertinent or supporting documents (e.g. contracts, exhibits, requisitions, copies of any old ordinances/resolutions pertaining to this issue, etc.) along with a copy of this Legislative Request Form and legislative white paper via email to legislative\_counsel or via inter-office mail to: Legislative Counsel, Suite 4100, Law Department.

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

<p><b>A. To be completed by Legislative Counsel:</b></p> <p>Committee of Purview:</p> <p>Caption:</p> <p>Council Meeting Date:</p> <p>Requesting Dept.:</p>
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**B. To be completed by the department :**

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

**Example: The purpose of this legislation is to anticipate funds from a local assistance grant to purchase child safety seats.**

The Amnesty Program is an incentive for unregistered businesses, independent contractors, sole proprietors, partnerships, and corporations to pay the principal tax amount without any accrual on late fees, penalties and interest. The Amnesty program is also an incentive for violaters to pay the principal amount of their obligation and accelerate revenue received by the City. The Amnesty period shall be from May 15 through June 30, 2013.

2. Please provide background information regarding this legislation.

**Example: The task force of homelessness conducted a study regarding homelessness, its impact and consequences on the City. This resolution reflects the Mayor's desire to open a twenty-four hour center that will respond to the needs of the homelessness in Atlanta.**

The Department of Finance is requesting to grant the Amnesty program as an incentive for violaters to pay the principal amount of their obligation and accelerate revenue received by the City. The Amnesty period shall be from May 15 through June 30, 2013.

3. If Applicable/Known:

(a) Contract Type (e.g. Professional Services, Construction Agreement, etc):

(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:

5. Source of Funds: *Example: Local Assistance Grant* N/A

6. Fiscal Impact: N/A

*Example: This legislation will result in a reduction in the amount of \_\_\_\_\_ to Fund Account Center Number \_\_\_\_\_.*

7. Method of Cost Recovery: N/A

**Examples:**

- a. *Revenues generated from the permits required under this legislation will be used to fund the personnel needed to carry out the permitting process.*
- b. *Money obtained from a local assistance grant will be used to cover the costs of this Summer Food Program.*

This Legislative Request Form Was Prepared By: Marlana Joseph

**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  
FINANCE/EXECUTIVE COMMITTEE**

**AN ORDINANCE TO GRANT AMNESTY ON LATE FEES, PENALTIES, AND INTEREST FOR UNREGISTERED BUSINESSES; TO PROVIDE THAT NO ADDITIONAL FEES, PENALTIES, OR INTEREST SHALL BE ASSESSED ON THE OBLIGOR FOR LATE PAYMENTS; TO REPEAL CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.**

Council Meeting Date: April 15, 2013

Requesting Dept.: Finance

B.

To be completed by the department:

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

*Example: WAIVING THE REQUIREMENTS OF CHAPTER 2, ARTICLE IX, DIVISION I, SECTION 2-910 OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, GEORGIA, ENTITLED "GRANT APPLICATIONS"*

2. Please provide background information regarding this legislation.

3. If Applicable/Known:

(a) Contract Type (e.g. Professional Services, Construction Agreement, etc):

(b) Source Selection: n/a

(c) Bids/Proposals Due: n/a

(d) Invitations Issued: n/a

(e) Number of Bids: n/a

(f) **Proposals Received:** n/a

(g) **Bidders/Proponents:** n/a

(h) **Term of Contract:**

4. **Fund Account Center** (*Ex. Name and number*) in legislation

5. **Source of Funds:**

6. **Fiscal Impact:**

7. **Method of Cost Recovery:**

**This Legislative Request Form Was Prepared By:** Marlena Joseph

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: CANDACE L. BYRD

Dept.'s Legislative Liaison: Charlene Parker

Contact Number: 404-330-6616

Originating Department: Finance

Committee(s) of Purview: Finance/Executive Committee

Chief of Staff Deadline:

Anticipated Committee Meeting Date(s): March 27, 2013

Anticipated Full Council Date: April 15, 2013

Legislative Counsel's Signature: Mariangela Corales



Commissioner Signature: \_\_\_\_\_

Chief Procurement Officer Signature: N/A

CAPTION

AN ORDINANCE  
FINANCE/EXECUTIVE COMMITTEE

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FINANCIAL IMPACT (if any):

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

Received by Mayor's Office: 3.21.13 Reviewed by: [Signature] 3/22/13  
(date) (date)

Submitted to Council: \_\_\_\_\_