

**AN ORDINANCE BY COUNCIL MEMBER C. T. MARTIN 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 2014 ATLANTA JAZZ FESTIVAL; AND FOR OTHER PURPOSES.**

**Workflow List:**

Atlanta City Council	Completed	03/19/2014 2:12 PM
Finance/Executive Committee	Pending	
Mayor's Office	Pending	

**HISTORY:**

03/17/14                                      Atlanta City Council                                      REFERRED WITHOUT OBJECTION

<b>RESULT:</b>	<b>REFERRED WITHOUT OBJECTION</b>	<b>Next: 3/26/2014 12:00 AM</b>
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Certified by Presiding Officer	Certified by Clerk
Mayor's Action <i>See Authentication Page Attachment</i>	

LEGISLATION HISTORY – BLUE BACK

CITY COUNCIL  
ATLANTA, GEORGIA

14-O-1164

SPONSOR SIGNATURES

*Clarence T Martin Jr*  
Clarence "C. T." Martin, Councilmember, District 10

**AN ORDINANCE BY COUNCIL MEMBER C. T. MARTIN 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 2014 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 2014 Jazz Festival will commemorate the 31<sup>st</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 Executive Director of 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 2014 Atlanta Jazz Festival.