

STATE OF GEORGIA
COUNTY FULTON

RESOLUTION TO PARTNER WITH THE GEORGIA DEPARTMENT OF REVENUE IN AN EFFORT TO ENSURE PROPER PAYMENT OF SALES TAX

WHEREAS, O.C.G.A. § 48-13-20.1 provides for cities and counties that levy an occupation tax or regulatory fee under Title 48, Chapter 13, Article 1 of the Code of Georgia to collect and submit certain information to enable the Georgia Department of Revenue to ensure that businesses are properly compliant with state and local sales tax laws; and

WHEREAS, in order to participate in this voluntary program, the governing authority of the city or county must adopt a resolution consenting to the applicability of O.C.G.A. § 48-13-20.1; and

WHEREAS, the City of Sandy Springs levies an occupation tax and/or regulatory fee under Title 48, Chapter 13, Article 1 of the Code of Georgia; and

WHEREAS, the Mayor and the Council of the City of Sandy Springs desire to have the City of Sandy Springs participate in this voluntary program;

NOW, THEREFORE BE IT RESOLVED by the Mayor and Council that they hereby consent to the applicability of O.C.G.A. § 48-13-20.1 and pursuant thereto the City of Sandy Springs shall participate in the Georgia Department of Revenue's program to verify that businesses paying occupation taxes and regulatory fees are also paying their state and local sales tax.

BE IT FURTHER RESOLVED that, upon adoption of this Resolution, any person who performs any business, occupation or profession subject to an occupation tax or regulatory fee under Title 48, Chapter 13, Article 1 of the Code of Georgia is required to provide the City the following information when paying such occupation tax or regulatory fee:

- (a) The legal name of the business;
- (b) Any associated trade names for the business;
- (c) The mailing address for the business;
- (d) The actual physical address of each location of the business, if it is different than the mailing address;
- (e) The North American Industry Classification System Code (NAICS) applicable to such business; and
- (f) The sales and use tax identification number assigned to the business by the Georgia Department of Revenue, if the business is required by law to have such a number pursuant to Title 48, Chapter 8, Article 1 of the Code of Georgia.

BE IT FURTHER RESOLVED that the City shall provide written notice to all persons subject to the City's occupation taxes or regulatory fees and that:

- (a) This information shall be provided to the Georgia Department of Revenue; and
- (b) If the person refuses or fails to provide the required information, the City shall notify the Georgia Department of Revenue of this fact.

RESOLUTION NO. 2011-03-12

BE IT FURTHER RESOLVED that, within thirty (30) days after receiving the payment of occupation taxes or regulatory fees, the City shall electronically submit the information received from each business to the Georgia Department of Revenue.

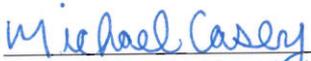
BE IT FURTHER RESOLVED that a copy of this executed Resolution shall be immediately transmitted to the Commissioner of the Georgia Department of Revenue.

RESOLVED this the 1st day of March, 2011.

Approved:


Eva Galambos, Mayor

Attest:


Michael Casey, City Clerk

(Seal)

