COUNTY DEPARTMENT AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Holland
Meeting Date:	Thursday, February 10, 2011	Type of Request:	New Business

Wording for the Agenda:

Consideration of staff's recommendation to adopt Resolution No. 2011-04 "Partner with the Georgia Department of Revenue in an Effort to Ensure Proper Payment of Sales Tax".

Background/History/Details:

House Bill 1093, passed in the 2010 session of the Georgia General Assembly, establishes a program whereby local governments and the Georgia Department of Revenue (DOR) can partner to share information. This will enable the DOR to verify that all businesses which obtain an occupational tax certificate or business license are complying with sales tax requirements. House Bill 1093 requires that, if a local government wishes to participate in the program, it must first adopt a resolution to that effect.

What action are you seeking from the Board of Commissioners?

Motion to adopt Resolution 2011-04 "Partner with the Georgia Department of Revenue in an Effort to Ensure Proper Payment of Sales Tax", and authorization for the Chairman to execute said Resolution.

If this item requires funding, please describe:

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Has this issue come before the Commissioners in the past?	No	If so, when?	
Do you need audio-visual for the presentation?	No	Back-up Material Submitted?	Yes

STAFF USE ONLY

Approved by Finance	Yes	Reviewed by Legal	Yes
Approved by Purchasing	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes:

Fayette County GEORGIA

Where Quality Is A Lifestyle

To: Mary S. Holland

From: Ted L. Burgess

Date: January 19, 2011

Subject: Partnering with Georgia Department of Revenue

House Bill 1093 was passed by the Georgia General Assembly and signed into law in 2010. The legislation provides local governments a program to voluntarily partner with the Georgia Department of Revenue to help assure that state and local sales taxes are collected, and that they are reported for the correct county.

The county can begin participation in the program after adopting a resolution to that effect (attached). Thereafter, when a citizen applies for an occupational tax certificate or a business license, they must provide certain information as spelled out in the resolution. The county must provide written notification to each applicant that the information, or their refusal to supply the information, will be reported to the Georgia Department of Revenue.

Information to be shared with the Department of Revenue includes:

- The business name and any associated trade names
- The mailing address and physical address of the business
- The federal North American Industry Classification System (NAICS) code
- The sales and use tax identification number assigned by the state

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

WHEREAS, pursuant to O.C.G.A. § 48-13-20.1, the Georgia Department of Revenue is partnering with counties and cities to enable the Department to ensure that businesses are properly compliant with state and local sales tax laws;

WHEREAS, counties and cities that impose an occupation tax or regulatory fee pursuant to O.C.G.A. § 48-13-1 *et seq.*, may pass a resolution to participate in this voluntary program;

WHEREAS, Fayette County levies an occupation tax and/or regulatory fee pursuant to O.C.G.A. § 48-13-1 *et seq.*; and

WHEREAS, the Fayette County Board of Commissioners desires to have Fayette County participate in this voluntary program.

NOW, THEREFORE BE IT RESOLVED by the Fayette County Board of Commissioners that Fayette County will 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 O.C.G.A. § 48-13-1 *et seq.* is required to provide the County the following information when paying their 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) NAICS – North American Industry Classification System Code; 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.

BE IT FURTHER RESOLVED that the County will provide written notice to all persons subject to occupation tax or regulatory fees and that:

(a) This information will be turned over to the Georgia Department of Revenue; or
(b) If the person refuses or fails to provide the required information, the County will notify the Georgia Department of Revenue of this fact.

BE IT FURTHER RESOLVED that, within thirty (30) days after receiving the payment of occupation taxes or regulatory fees under O.C.G.A. § 48-13-20, the County will 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 will be immediately transmitted to the Commissioner of the Georgia Department of Revenue.

This ___ day of _____, 20____.

_____

Chairman

ATTEST:

_____

County Clerk