

STATE OF GEORGIA
COUNTY FULTON

**A RESOLUTION DIRECTING THE CITY TO CALCULATE OCCUPATION TAX
GROSS RECEIPTS FOR SERVICES BASED UPON THE LOCATION OF THE
CUSTOMER**

WHEREAS, using the location of the customer only in Georgia to determine whether revenues for services rendered should be included within gross receipts resolves many of the issues which have been raised in objection to the City's method of implementing the Occupation Tax; and

WHEREAS, it appears Fulton County did not conduct in depth audits of its tax submissions; therefore taxes were not regularly remitted for gross receipts received for services rendered to customers located outside of Georgia; and

WHEREAS, a change in this policy should not directly impact the revenues the City has actually collected to date under the Occupation Tax; and

WHEREAS, staff recommends the policy change be made effective from the inception of the City's Occupation tax, January 1, 2006, in order to have uniformity in application of the policy to all businesses in the City; and

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Sandy Springs, Georgia while in regular session on the 21st of December, at 6:00 p.m. as follows:

1. For the purposes of calculating gross receipts pursuant to the City's Occupation Tax, the City shall use the location of the customer only in Georgia to determine whether revenues for services rendered should be included within the gross receipts calculation; and
2. This policy change shall be effective as of the date of January 1, 2006.

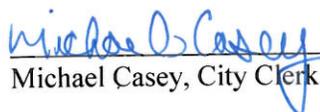
RESOLVED this the 21st day of December, 2010.

Approved:



Eva Galambos, Mayor

Attest:



Michael Casey, City Clerk

(Seal)

