

**AN ORDINANCE TO AMEND CHAPTER 54, ARTICLE V, SEC. 54-117 OF THE CITY OF SANDY SPRINGS CODE OF ORDINANCES TO ADD A NEW SUBPARAGRAPH TO PROVIDE FOR THE ESTABLISHMENT OF A LIMIT ON OCCUPATION TAXES ASSESSED BY THE CITY.**

**WHEREAS**, the City of Sandy Springs (the "City") previously enacted an ordinance imposing business and occupation taxes on businesses located within the City (the "Ordinance"), effective December 1, 2005; and

**WHEREAS**, at the time of enactment of the Ordinance, the City did not establish a limit on the amount of occupation taxes that could be assessed by the City against a business; and

**WHEREAS**, the City now desires to establish a limit of \$400,000.00 on the amount of occupation taxes to be assessed against a business by the City in any calendar year, to be effective retroactive to the date of enactment of the Ordinance;

**NOW, THEREFORE**, in order to accomplish the foregoing, the Mayor and City Council of the City, pursuant to their authority, do hereby amend Chapter 54, Article V, Sec. 54-117 of the City's Code of Ordinances by adopting the following subsection, which shall be designated as subsection (c):

(c) No business shall be required to pay more than \$400,000.00 in occupation taxes during any calendar year up to and including the year 2008.

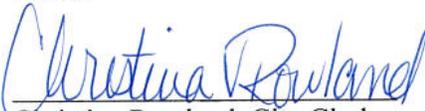
Any following subparagraphs of Sec. 54-117 shall be designated accordingly.

**SO ORDAINED**, this the 16th day of September, 2008.

Approved:

  
Eva Galambos, Mayor

Attest:

  
Christina Rowland, City Clerk  
(Seal)

