

STATE OF GEORGIA  
COUNTY OF FULTON

**AN ORDINANCE TO AMEND CHAPTER 54, ARTICLE V, SEC. 54-117(c) OF  
THE CITY OF SANDY SPRINGS CODE OF ORDINANCES TO CLARIFY  
THAT THE MAXIMUM DOLLAR AMOUNT FOR OCCUPATION TAXES  
SHALL APPLY TO ALL CALENDAR YEARS FROM AND INCLUDING 2006.**

**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 subsequently amended this Ordinance on September 16, 2008, 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; and

**WHEREAS**, at the time of the amendment, language was removed from the proposed amendment which would have allowed for an annual adjustment of the maximum amount; and

**WHEREAS**, when the annual adjustment provision was removed, the provision setting the maximum amount was not adjusted accordingly;

**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(c) of the City's Code of Ordinances by adopting the following subsection, which shall replace the existing subsection (c):

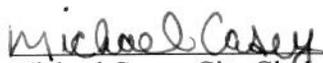
- (c) No business shall be required to pay more than \$400,000.00 in occupation taxes during any calendar year from and including the year 2006.

**SO ORDAINED**, this the 15<sup>th</sup> day of September, 2009.

Approved:

  
 Eva Galambos, Mayor

Attest:

  
 Michael Casey, City Clerk  
 (Seal)

