

STATE OF GEORGIA  
COUNTY OF FULTON

**AN ORDINANCE TO AMEND CHAPTER 54, ARTICLE V, SECTION 54-118(c)(1)a OF THE CITY OF SANDY SPRINGS CODE OF ORDINANCES TO CORRECT A TYPOGRAPHICAL ERROR**

**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**, it has come to the attention of the City that a typographical error exists in Section 54-118(c)(1)a; and

**WHEREAS**, Section 54-118(c)(1)a as a result of the typographical error currently reads contrary to O.C.G.A. 48-13-14(a)(1) upon which it is based; and

**WHEREAS**, although the interpretation of this subsection has been in accordance with state law, the section itself needs to read in accordance with state law;

**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, Section 54-118(c)(1)a of the City’s Code of Ordinances by deleting the offending words and replacing them with the proper words as follows:

The words, “within the state”, which appear at the end of Section 54-118(c)(1)a are hereby deleted and replaced with the words, “within the city” so that

Section 54-118(c)(1)a shall now read as follows:

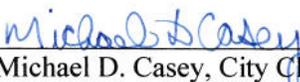
“(c)(1)a. Where the business or practitioner can reasonably allocate the dollar amount of gross receipts of the business or practitioner to one or more of the locations or offices on the basis of product manufactured in that location or office or the sales or other services provided in that location or office, the city shall tax the gross receipts generated by the location or office within the city; or”

**SO ORDAINED**, this the 5<sup>th</sup> day of January, 2010.

Approved:

  
Eva Galambos, Mayor

Attest:

  
Michael D. Casey, City Clerk  
(Seal)

