

A RESOLUTION

**AUTHORIZING TROUP COUNTY TO PARTNER WITH THE GEORGIA
DEPARTMENT OF REVENUE AND LOCAL MUNICIPAL GOVERNMENTS IN AN
EFFORT TO ENSURE PROPER PAYMENT OF SALES TAX**

WHEREAS, sales and use taxes are a vital source of revenue for critical public services, and improving sales and use tax collection potentially reduces the burden on local property taxes; and,

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

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; and,

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

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

NOW, THEREFORE BE IT RESOLVED by the Troup County Board of Commissioners that Troup 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, the Troup County Government strongly encourages and beseeches Troup County's municipal governments - LaGrange, West Point, and Hogansville - to adopt and enact similar Resolutions, and to consider a cooperative effort for reporting information to the Department of Revenue.

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) The 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.

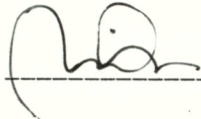
BE IT FURTHER RESOLVED that the County will provide written notice to all persons subject to occupation tax or regulatory fees and that:

- (a) This information will be shared with 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.

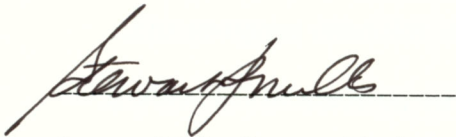
BE IT FURTHER RESOLVED that a copy of this executed Resolution will be immediately transmitted to the Commissioner of the Georgia Department of Revenue.

This 18th day of January, 2011.



Richard C. Wolfe, Chairman

ATTEST:



Stewart Mills, County Clerk