

**A SUBSTITUTE ORDINANCE BY FINANCE/EXECUTIVE COMMITTEE AMENDING CHAPTER 30, ARTICLE III, DIVISION 1, SECTION 30-62 ADMINISTRATIVE FEE AMOUNTS – TAX RATE STRUCTURE OF THE CITY OF ATLANTA CODE OF ORDINANCES TO INCREASE CERTAIN FEES RELATED TO OCCUPATIONAL AND BUSINESS LICENSING; AND TO DIRECT THAT THE REVENUE FROM THE FEES BE DEPOSITED INTO THE ACCOUNTS SET FORTH HEREIN; AND FOR OTHER PURPOSES.
(SUBSTITUTED AND HELD 7/11/18 FOR PUBLIC HEARING.)**

WHEREAS, Chapter 30, Article III, Division 1, of the City of Atlanta (“City”) Code of Ordinances, Section 30-62 (“Tax Rate Structure”) establishes the tax structure for all businesses requiring a license to conduct business in the City; and

WHEREAS, due to increased economic activity within the City of Atlanta, there has been increased demand for business licenses; and

WHEREAS, the cost of operating the Office of Revenue has increased due to personnel and administrative needs; and

WHEREAS, the City wishes to amend the tax rate structure by increasing the fee which supports the administrative needs of the Office of Revenue.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS, as follows:

SECTION 1: That Chapter 30, Article III, Division 1, of the City of Atlanta Code of Ordinances, Section 30-62 titled “Administrative fee amounts; tax rate structure” is hereby amended to read as follows (with permanent additions in bold font and permanent deletions in strikeout font):

Sec. 30-62. - Administrative fee amounts; tax rate structure.

(a)

A nonprorated, nonrefundable administrative fee of ~~\$75.00~~ \$125.00 shall be required on all business and occupation tax accounts except for the businesses of those persons who are not required to pay the business or occupation tax for the initial startup, renewal, or reopening of those accounts. The administrative fee can only approximate the reasonable cost of handling and processing the occupation tax, return or application

SECTION 2: That all fees collected pursuant Section 1 of this ordinance shall be deposited into the following accounts:

For Business Occupation tax - General Fund Accounts 1001.100501.3212001; 1001.100501.3212002;
1001.240201.3212001;

SECTION 3: That the fee changes within this ordinance shall be effective January 1, 2019.

SECTION 4: All ordinances and resolutions in conflict herewith are hereby waived for purposes of this ordinance only, and only to the extent of said conflict.