

## **MEMO**

TO: City of Dacula City Council and Mayor

FROM: Brittni Nix, City Administrator

Jack Wilson, City Attorney

DATE: August 25, 2025

SUBJECT: Proposed Ordinance Amendment—Occupation Tax Payment

Staff has consulted with the City's tax collection consultant and the City attorney regarding additional measures to facilitate collection and to encourage payment of unpaid taxes and fees to the City. The amendments to the City Code outlined in the attached ordinance provide City personnel additional tools and flexibility for collecting sums due the City. These collection activities work to ensure that all businesses are treated equally and sums due the City are promptly paid.

Staff recommends approval of this Ordinance amendment. If you have any questions or need anything further, please let us know.

Thank you.