

**CITY OF DALTON
RESOLUTION
Resolution No. 19-05**

**RESOLUTION REQUESTING SALES TAX INFORMATION
FROM THE GEORGIA DEPARTMENT OF REVENUE
PURSUANT TO O.C.G.A. § 48-2-15(d.1) AND
NAMING A DESIGNATED OFFICER FOR ALL RELATED PURPOSES**

WHEREAS, Georgia Code O.C.G.A. § 48-2-15, as amended in 2018, authorizes the Commissioner of the Georgia Department of Revenue (hereinafter the “DOR Commissioner”) to provide certain confidential sales tax information to the “designated finance officer or taxing official” of local governments; and

WHEREAS, more specifically, O.C.G.A. § 48-2-15(d.1) authorizes the DOR Commissioner to provide to a local government’s designated officer, upon request, certain information relating to vendors that have submitted sales tax reports within the period of time set forth in that request; and

WHEREAS, O.C.G.A. § 48-2-15(d.1) further allows the local government’s designated officer to request that the DOR Commissioner validate, from time to time, the political subdivision to which sales taxes are being remitted by taxpayers with a business location within that local government’s boundaries; and

WHEREAS, the City of Dalton desires to obtain the sales tax information described in the above Georgia Code Section;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Dalton, as follows:

1. The Mayor and Council hereby designates the following finance officer or tax official as the City of Dalton’s Designated Officer for all purposes described in O.C.G.A. § 48-2-15(d.1):

Cindy Jackson
Chief Financial Officer
City of Dalton
City Hall
300 West Waugh Street
Dalton, GA 30720
706-278-6006
cjackson@cityofdaltonga.gov

2. The Mayor and Council hereby requests that the DOR Commissioner (or his/her designee) furnish to the above-named Designated Officer all vendor sales tax

information described in O.C.G.A. § 48-2-15(d.1)(1) for the City of Dalton for the time period commencing on 07/01/2018 and ending on 06/30/2019.

3. In accordance with O.C.G.A. § 48-2-15(d.1)(2)(B) and following receipt of the information described in Paragraph 2, above, the Designated Officer is hereby authorized to request validation by the DOR Commissioner of the political subdivision to which one or more vendors/taxpayers with a business location in the City of Dalton have remitted sales taxes for the designated period, with such validation request to contain the business name and location address of each such vendor/taxpayer and such other information as may assist the DOR Commissioner in responding to such validation request;
4. The Designated Officer shall use such information only in the discharge of his/her duties and shall maintain the confidentiality of such information as required by O.C.G.A. § 48-2-15(d.1); and
5. The Mayor and Council shall comply with all confidentiality requirements of O.C.G.A. § 48-2-15(d.1), including, but not limited to, the requirements that 1) such information may only be discussed by members of the City Council in executive session and 2) members of the City Council shall recuse themselves from such executive session discussions in the event of a conflict of interest as described in the above Georgia Code Section.

BE IT FURTHER RESOLVED, that this Resolution shall become effective upon its approval by the Mayor and Council of the City of Dalton, and the official named above shall remain the City of Dalton's Designated Officer for all purposes under O.C.G.A. § 48-2-15(d.1) until further action of the Mayor and Council.

BE IT FURTHER RESOLVED, that the City Clerk of the City of Dalton is hereby directed to provide a certified copy of this Resolution to the Georgia Department of Revenue via email (public.disclosure@dor.ga.gov) or to otherwise transmit a copy of this Resolution as may directed by the Georgia Department of Revenue.

ADOPTED AND APPROVED on the ____ day of _____, 20__, at the regular meeting of the Mayor and Council of the City of Dalton.

The foregoing Resolution received its first reading on _____. A motion for passage of the Resolution was made by Alderman _____, second by Alderman _____ and upon the question the vote is _____ ayes, _____ nays and the Resolution is adopted.

Attest:

CITY OF DALTON, GEORGIA

CITY CLERK

MAYOR