

A RESOLUTION TO IDENTIFY A THRESHOLD OF EARNINGS THAT REQUIRE PROOF OF GROSS RECEIPTS WHEN RENEWING THE OCCUPATION TAX LICENSE FOR THE CITY OF MORROW AND TO APPROVE THE AFFIDAVIT REQUIRING BUSINESSES TO SIGN AN AFFIDAVIT ATTESTING TO THE INFORMATION IN THEIR APPLICATION OR RENEWAL, AND FOR OTHER PURPOSES.

WHEREAS: The City of Morrow (hereinafter “City”) is governed by the Mayor and Council who hold legislative authority of the government of this city; and

WHEREAS: With the authority granted by *Article D: Occupation Tax; Section 3-2-59 Rules and Regulations*. –

“The city manager or his designee shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other laws of the city and the state, or the constitution of this state of the United States, for the administration and enforcement of the provision of this article and the collection of the business *taxes* hereunder”; and

WHEREAS: With that authority the City Manager has set in motion a process that requires a dollar amount threshold for gross receipts (an amount that maybe changed from time to time by Resolution); and where, if a business reports gross receipt amounts under this threshold, they will not be required to prove their gross receipts to be accurate with any accounting documentation; however, if a business reports the value of their gross receipts to be over that threshold, they will be required to prove the accuracy of their gross receipts with some form of accounting documentation; and

WHEREAS: All businesses, no matter the value of their gross receipts, will be required to sign an affidavit attesting that all the information contained in their Occupation Tax application or renewal is true and accurate; and

WHEREAS: By the authority granted in Article D: Occupation Tax, Section 3-2-80:

“In any case the occupation tax office of the city, through its officers, agents, employees, or representatives, may *inspect* the books of the business for which the returns are made”

The City of Morrow has the right to inspect any occupation tax license holder.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of Morrow, Georgia that the Mayor and Council authorize the City Manager to set in motion this updated process and the associated affidavit. The affidavit, along with the Occupation Tax Application/Renewal packets are available upon request from Morrow City Hall.

Be it resolved this 24th day of March 2020.



John J. Lampl II, Mayor

Attest:



Andrea Yates
City Clerk

