

**A RESOLUTION OF THE CITY OF BLUE RIDGE
REQUESTING SALES TAX INFORMATION FROM THE GEORGIA
DEPARTMENT OF REVENUE PURSUANT TO O.C.G.A. § 48-2-15(d.1)**

PASSED: March 10, 2020

A RESOLUTION NO. BR 2020-08

A RESOLUTION BY THE CITY COUNCIL FOR THE CITY OF BLUE RIDGE, GEORGIA TO AUTHORIZE REQUESTING SALES TAX INFORMATION FROM THE DEPARTMENT OF REVENUE; TO APPOINT A DESIGNATED OFFICER AS CONTEMPLATED BY O.C.G.A. § 48-2-15(d.1); AND FOR OTHER 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 counties and other local governments; and

WHEREAS, more specifically, O.C.G.A. § 48-215(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 desires to obtain the sales tax information described in the above Georgia Code Section;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Blue Ridge, Georgia, as follows:

1. The City Council hereby designates the following finance or tax official as the City's Designated Officer for all purposes described in O.C.G.A. § 48-2-15 (d.1): Mayor, Donna Whitener;

2. The City 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) for Fannin County/the City of Blue Ridge, Georgia County for the following time period: January 1, 2019 to December 31, 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 within Fannin County and the City of Blue Ridge , Georgia 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 City 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. For purposes of such recusal, a conflict of interest shall include, but not be limited to, engaging in similar business to those which are identified in the confidential information or having a financial or other personal interest, direct or indirect, in such matter which is incompatible with the impartial and proper discharge of that person's official duties, which would tend to impair the independence of that person's judgment or actions, or which would make such person privy to information that would provide a competitive business advantage.

BE IT FURTHER RESOLVED, that this Resolution shall become effective upon its approval by the City of Blue Ridge City Council, and the official named

above shall remain the City's Designated Officer for all purposes under O.C.G.A. § 48-2-15(d.1) until further action of the City Council.

BE IT FURTHER RESOLVED, that City Clerk 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.

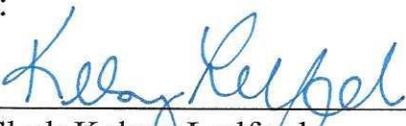
SO ORDAINED, this 10th day of March, 2020

BLUE RIDGE CITY COUNCIL

By  _____
Mayor

Attest Resolution Passed: March 10, 2020

Attest:



City Clerk Kelsey Ledford