

**A RESOLUTION ADOPTING AND APPROVING THE SCHEDULE OF FEES FOR
BUSINESS OCCUPATION TAXES AND LICENSING IN THE CITY OF
DUNWOODY, GEORGIA AND AUTHORIZING THE MAYOR AND CITY MANAGER
OR THEIR DESIGNEES TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY
FOR THE IMPLEMENTATION THEREOF**

WHEREAS, the Charter of the City of Dunwoody authorizes the City to provide for the general health, safety and welfare of the citizens of the City; and

WHEREAS, the Charter of the City of Dunwoody further authorizes the City to charge and collect business occupation taxes and charge and collect license regulation fees for certain businesses operating in the City of Dunwoody; and

WHEREAS, the Mayor and City Council previously adopted Chapter 15, Occupation Tax, Licenses and Regulation, which provides, pursuant to Article I, Section 14, that tax rates shall be set based on profitability classifications of the business as defined in the Standard Industrial Classification Manual.

WHEREAS, the Mayor and City Council previously adopted Resolution 2008-12-28, setting out the classes and the rates of taxation for each class of business in the City; and

WHEREAS, the Mayor and City Council now wish to set-up a business occupation tax which is equal to every business and classification in the City of Dunwoody pursuant to the authorization of Chapter 15, Article I, Section 14 of the City Code.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council for the City of Dunwoody, that the business occupation taxation rates for all businesses in the City of Dunwoody shall be as follows:

Section 1:

Administrative Fee:	\$75.00
Base Gross Receipt Fee for the Initial \$20,000 in taxable Gross Receipts:	\$50.00
For each dollar in taxable Gross Receipts above \$20,000:	_____
Base employee fee for the first Employee:	_____
For each employee after the first employee:	_____

Section 2: The Penalties and late fees pursuant to Chapter 15 for failure to pay occupation taxes in a timely manner shall remain the same.

Section 3: Any Resolution in conflict with this Resolution is hereby repealed.

SO RESOLVED AND EFFECTIVE, this the 23rd day of November, 2009.

[SIGNATURES ON FOLLOWING PAGE]

STATE OF GEORGIA
2009-11-64
CITY OF DUNWOODY

RESOLUTION

Approved:

Ken Wright, Mayor

Attest:

Sharon Lowery, City Clerk
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