

AN ORDINANCE AMENDING CHAPTER 15 OF THE CITY OF DUNWOODY CODE OF ORDINANCES BY CHANGING THE REQUIREMENT FOR DOCUMENTATION OF GROSS RECEIPT INCOME

WHEREAS, the City of Dunwoody has heretofore adopted an ordinance for Business Occupation Taxes, Licenses and Regulation, as set forth in Chapter 15 of the Code of the City of Dunwoody (the "Code"); and

WHEREAS, the provisions of the Business Occupation Taxes, Licenses and Regulation ordinance currently require the for businesses to show documentation of their gross receipts by submitting their Federal Income Tax Return; and

WHEREAS, the Mayor and City Council have determined that it may be appropriate to amend the ordinance and require businesses to show documentation of their gross receipts by submitting their Georgia State Income Tax Return instead.

THEREFORE, Mayor and City Council of the City of Dunwoody hereby ordain:

Section 1: The Business Occupation Taxes, Licenses and Regulation ordinance, Chapter 15 of the City of Dunwoody Code of Ordinances, is hereby amended by replacing Article 1, *Section 4(h)* to read as follows:

Section 4: Estimation of gross receipts; filing of returns

(h) For purposes of this section, prima facie evidence of gross receipts generated during any period shall be a copy of the business' Georgia State Income Tax Return or an affidavit from the business' accounting firm.

Section 2: This Amendment shall become effective immediately upon its adoption by the City Council, and incorporated into the Code of the City of Dunwoody, Georgia. This Amendment hereby repeals any and all conflicting ordinances and amendments.

SO ORDAINED, this 29th day of December, 2008.

Approved:

Ken Wright, Mayor

ATTEST:

Approved as to Form and Content:

Joan C. Jones, Acting City Clerk

Brian Anderson, City Attorney

(Seal)