

**AN ORDINANCE AMENDING CHAPTER 15 OF THE CITY OF DUNWOODY CODE
OF ORDINANCES BY REMOVAL OF CERTAIN REQUIREMENTS**

WHEREAS, the City of Dunwoody has heretofore adopted an ordinance for Business Occupation Tax, 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 Tax, Licenses, and Regulation Ordinance currently require that the 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; and

WHEREAS, the Mayor and City Council have determined that it may be appropriate to amend the ordinance to remove this requirement and in its stead add a requirement for a statement under oath of the correctness of the gross receipts submitted.

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

Section 1: The Business Occupation Tax, Licenses, and Regulation ordinance, Chapter 15, Article I, Section 4(h) of the City of Dunwoody Code of Ordinances, is hereby amended as follows:

- (h) For purposes of this section, prima facie evidence of gross receipts generated during any period shall be a sworn statement under oath and penalty of perjury that the provided gross receipt information is true and correct as stated on the filed Federal Income Tax Return of the business for the applicable year. If no Federal Tax Return has been filed for the applicable year, the applicant must swear under oath and penalty of perjury that no Federal Tax Return has been filed for the applicable year and the gross receipts as presented to the City are true and correct to the best of the applicant's knowledge. ~~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 27th day of April, 2009.

Approved:

Ken Wright, Mayor

**STATE OF GEORGIA
CITY OF DUNWOODY**

ORDINANCE 2009-04-26

ATTEST:

Approved as to Form and Content:

Sharon Lowery, City Clerk

Brian Anderson, City Attorney

(Seal)