

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: CANDACE L. BYRD

Dept.'s Legislative Liaison: Charlene Parker

Contact Number: 404-330-6616

Originating Department: Finance

Committee(s) of Purview: Finance/Executive Committee

Chief of Staff Deadline: October 28, 2016

Anticipated Committee Meeting Date(s): November 16, 2016

Anticipated Full Council Date: November 21, 2016

Legislative Counsel's Signature: _____

Commissioner's Signature: _____

Chief Financial Officer: [Signature]

Chief Information Officer Signature (for IT Procurements): _____

Chief Procurement Officer Signature: _____

CAPTION

A RESOLUTION
BY FINANCE/EXECUTIVE COMMITTEE

A RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO REFUND FOURTEEN THOUSAND TWO HUNDRED FORTY FOUR DOLLARS AND FIFTY-FOUR CENTS (\$14,244.54) TO CASEAS, LLC FOR THE PURPOSE OF REIMBURSING OVERSTATEMENT OF REVENUES FOR TAX YEARS 2013 AND 2014. ALL FUNDS TO BE CHARGED TO AND PAID FROM 1001 - GENERAL FUND; 100501 - REVENUE AND COLLECTIONS ADMINISTRATION; 5730012 - REFUNDS; 1515000- TREASURY; AND FOR OTHER PURPOSES.

FINANCIAL IMPACT - indicate dollar amount:
(see Part 2-B-#6 when applicable)

Mayor's Staff Only

Received by CPO: _____
(date)

Received by LC from CPO: _____
(date)

Received by Mayor's Office: 10-28-16
(date)

Reviewed by: [Signature]
(date)

Submitted to Council: _____ (date)

Part II: Legislative White Paper: (This portion of the Legislative Request Form will be shared with City Council members and staff)

A. To be completed by Legislative Counsel:

Committee of Purview: Transportation Committee

Caption:

**A RESOLUTION
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Council Meeting Date: November 21, 2016

Legislation Title: Business License Refund

Requesting Dept.: Department of Finance

B. To be completed by the department:

1. Please provide a summary of the purpose of this legislation (Justification Statement).

The purpose of this legislation is to authorize CFO to process refund to Caseas LLC for overpayment of Business License fees in the amount of \$14,244.54.

2. Please provide background information regarding this legislation.

The customer overpaid its 2013 and 2014 business license fee by over reporting gross receipts. The gross receipts reported included revenue generated outside of the state of Georgia.

3. If Applicable/Known:

(a) Contract Type:

Refund

(b) Source Selection:

(c) Bids/Proposals Due:

(d) **Invitations Issued:**

(e) **Number of Bids/Proposals Received:**

(f) **Bidders/Proponents:**

(g) **Background:**

(h) **Term of Contract:**

4. Fund Account Center:

Funds will be charged to 1001 - General Fund; 100501 - DOF Revenue & Collections; 5730012 - Refunds; 1515000 - Treasury in the amount of \$14,244.54. Funds are available for this disbursement

5. Source of Funds: DOF Revenue & Collections

6. FISCAL IMPACT

- Cost will be covered by the Department's current year budget
- Budget neutral – no monetary impact
- Cost not anticipated in the Department's current year budget – see account string in legislation

Or

Note

7. Method of Cost Recovery:

8. Approvals:

DOF:

DOL:

This Legislative Request Form Was Prepared By: Nader Sohrab, Director of Office of Revenue

Contact Number: 404-330-6457

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WHEREAS, Due to overstatement of revenues, Caseas LLC paid excessive business taxes for 2013 and 2014 to the City of Atlanta's Department of Finance (the "Department") resulting in a net refund amount of Fourteen Thousand Two Hundred Forty Four Dollars and Fifty-Four Cents (\$14,244.54) for its business located at 3400 Peachtree Road NE, Suit # 200, Atlanta, Georgia 30326 based upon total revenue generated within the State of Georgia; and

WHEREAS, Caseas LLC has submitted an Amendment Request to adjust the gross receipts generated in the State of Georgia to the correct amount of gross receipts generated within the City of Atlanta; and

WHEREAS, Caseas LLC has submitted supporting documentation to the Department of Finance's Office of Revenue to validate claims over reporting gross receipts; and

WHEREAS, the Office of Revenue investigated the claim and has determined that Caseas LLC is entitled to a refund in the amount of Fourteen Thousand Two Hundred Forty Four Dollars and Fifty-Four Cents (\$14,244.54).

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY RESOLVES that the Chief Financial Officer is hereby authorized to issue a refund to Caseas LLC in the amount of Fourteen Thousand Two Hundred Forty Four Dollars and Fifty-Four Cents (\$14,244.54) for overpayments of business license taxes.

BE IT FURTHER RESOLVED, that said refund shall be charged to and paid from 1001 - General Fund; 100501 - Revenue and Collections Administration; 5730012 - Refunds; 1515000- Treasury

**LEGISLATIVE COUNSEL
REQUEST FOR LEGISLATION**

For Legislative Counsel Use Only	
_____ Date Received	_____ Complete _____ Incomplete (Date returned: _____)
_____ Date of Department Consultation	_____ Date of Finance Department Consultation
Commissioner Notified: ___ Yes ___ No If No, Why? _____	
Legislation Required ___ Yes ___ No	Legislation Type ___ Resolution _____ Ordinance
Amends the Code ___ Yes ___ No	Blueback Prepared ___ Yes ___ No
Commissioner Signature _____	
Council Members Only: Authority to speak to Subject Matter Attorney ___ Yes ___ No Authority to speak to Department ___ Yes ___ No	

Date Submitted: 10.10.16

Department Submitting Request: Finance

Person Submitting Request: F. D. Johnson Extension: 6585

Bureau/Division Manager: Nader Sohrab Extension: 1985

Requesting preliminary meeting with Legislative Counsel attorney? Yes No

Subject Matter of the Meeting _____

Cycle Number/Requested Full Council Date (not earlier than 4 weeks from date of submission): 21

If this must be submitted to Council in fewer than 4 weeks explain why. Please identify consequences if legislation is not submitted for requested cycle. All non-conforming requests must have Commissioner approval.

**LEGISLATIVE COUNSEL
REQUEST FOR LEGISLATION**

Part I: Legislative Request Form:

Instructions: Please answer all questions fully before submitting. Attach additional pages if necessary. All requests for legislation must have approval of a manager prior to submission. All incomplete requests will be returned. Send request via electronic mail to Legislative Counsel. No hard copies will be accepted. Please refer to attached deadlines for the relevant Chief of Staff submission guidelines.

1. What is the purpose of this legislation? (check one)

- Accept a grant or donation
 - Amend budget
 - Amend Code of Ordinances
 - Amend Contract
 - Anticipate funds
 - Appropriate funds
 - Apply for a grant or donation
 - Authorize/renew Contract
 - Fines/penalties
 - Human Resources related
 - Make a purchase
 - New project
 - Procuring goods
 - Procuring services
 - Other, please explain Resolution to refund overpayment of Business License Fee
- Please describe in detail the purpose of your legislation? The purpose of this legislation is to authorize CFO to process refund to Caseas LLC for overpayment of Business License fees in the amount of \$14,244.54.
- If this legislation is to award/amend/renew a contract, please provide the following:
Expiration date of contract:
Contract Term (months/yr): n/a

2. Please describe why legislation is required rather than administrative action by the Department (please cite any relevant code sections or internal policies).

All Refunds greater than \$5,000 must be approved by the Atlanta City Council and the Mayor pursuant to the Procurement and Real Estate Code of the Atlanta City Code of Ordinances.

3. If there is an existing process, will this legislation impact that process? How?

NA

**LEGISLATIVE COUNSEL
REQUEST FOR LEGISLATION**

4. Please explain and estimate any financial impact on the City or your Department.

- Will the City need to appropriate or transfer funds to accomplish this purpose?
NO
- Has this purpose already been set forth in the budget?
YES
- Will there be a fee or charge assessed by the City?
 - If so, how much? NO
 - How was the fee or charge determined? NA
- What FAC #'s are needed for this legislation? Also, please provide the associated amounts.
- Funds will be charged as follows: 1001 – General Fund; 100501- DOF Revenue & Collections; 5730012 – Refunds; 1515000 - Treasury in the amount of \$14,244.54
-
- Is a grant required for this legislation? Yes No
If so, is a matching grant required? Yes No
- Will there be an increase or decrease in personnel? NO
 - Has HR been made aware of the need for personnel changes? Yes No
If so, who is the contact person? _____ at extension
 - Will positions be created or abolished? NO
- Will additional resources be required to achieve this purpose? NO
 - If yes, what are those resources?
 - Has the Department estimated the cost of those resources?
- Will revenue be generated for the City? NO

**LEGISLATIVE COUNSEL
REQUEST FOR LEGISLATION**

5. **If there has been previous or similar legislation, please describe and cite the relevant legislation (e.g., 04-R-0001).** Resolution 12-R-0576 authorizes refund of Business License Fees
6. **Is this a computer/technology purchase?** Yes No
If so, please forward ISR (Information System Hardware/Software Request) along with a copy of this Legislative Request Form via inter-office mail to: Legislative Counsel, Suite 4100, Law Department.

Please forward any additional pertinent or supporting documents (e.g. contracts, exhibits, requisitions, copies of any old ordinances/resolutions pertaining to this issue, etc.) along with a copy of this Legislative Request Form and legislative white paper via email to legislative_counsel or via inter-office mail to: Legislative Counsel, Suite 4100, Law Department.

16-0

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Committee _____
 Date _____
 Chair _____
 Referred To _____

First Reading

FINAL COUNCIL ACTION
 2nd 1st & 2nd 3rd
Readings
 Consent V Vote RC Vote

Committee _____

Date _____

Chair _____

Action
 Fav, Adv, Hold (see rev. side)
 Other _____

Members _____

Committee _____

Date _____

Chair _____

Action
 Fav, Adv, Hold (see rev. side)
 Other _____

Members _____

Refer To _____

Refer To _____

Committee _____

Committee _____

Date _____

Date _____

Chair _____

Chair _____

Action
 Fav, Adv, Hold (see rev. side)
 Other _____

Action
 Fav, Adv, Hold (see rev. side)
 Other _____

Members _____

Members _____

- CONSENT REFER
- REGULAR REPORT REFER
- ADVERTISE & REFER
- 1ST ADOPT 2ND READ & REFER
- PERSONAL PAPER REFER

Date Referred: _____

Referred To: _____

Date Referred: _____

Referred To: _____

Date Referred: _____

Referred To: _____

MAYOR'S ACTION

CERTIFIED