

RESOLUTION 2015-2

STATE OF GEORGIA
CITY OF CHAMBLEE

A RESOLUTION TO UPDATE THE BUSINESS PROFITABILITY
CLASSIFICATIONS FOR OCCUPATIONAL TAXES

WHEREAS, City ordinance 22-14 requires that occupational tax shall be determined by applying a business' gross receipts and number of employees to the business' profitability classification established for each business type; and,

WHEREAS, every person, firm, company or corporation engaged in trade, business or profession requiring the payment of occupational taxes is classified in accordance to the major line of business as defined in the North American Industry Classification System (NAICS) and profitability classes are assigned in accordance with the Statistics of Income, Business Income Tax Returns, U.S. Treasury Department, Internal Revenue Service; and,

WHEREAS, the City's business profitability classification schedule must periodically be updated to reflect changing profitability ratios.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of Chamblee, Georgia, and it is hereby resolved by authority of the same that the document known as the "Business Profitability Class Schedule - 2015" is hereby adopted; and

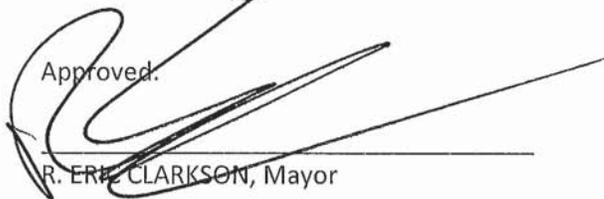
BE IT FURTHER RESOLVED that any and all resolutions, or any part thereof, in conflict with this resolution are hereby repealed. This resolution shall be effective immediately upon adoption.

ADOPTED by the Mayor and City Council, this the 20th day of January, 2015.

Attest:


Emmie D. Niethammer, City Clerk (Seal)

Approved:


R. ERIC CLARKSON, Mayor