

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Revision of the County Occupation Tax Ordinance

Work Session/Regular Session

DATE OF MEETING: November 12, 2019

BUDGET IMPACT:

FUNDING SOURCE:

() Annual

() Capital

(X) N/A

() SPLOST

() TSPLOST

COUNTY ACTION REQUESTED ON: Revision of the County Occupation Tax Ordinance

HISTORY, FACTS AND ISSUES: Staff has been working with the County Attorney to review and revise the Occupation Tax Ordinance. The current ordinance was written during the 1990s and is outdated. The new ordinance provides revisions that ensure compliance with state law, corrects inconsistencies and better outlines requirements and enforcement.

OPTIONS: 1. Adoption of the Lowndes County Occupation Tax Ordinance
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: