

**RESOLUTION REQUESTING SALES TAX INFORMATION  
FROM THE GEORGIA DEPARTMENT OF REVENUE  
PURSUANT TO O.C.G.A. § 48-2-15(d.1) AND  
NAMING A DESIGNATED OFFICER FOR ALL RELATED PURPOSES**

**WHEREAS**, Georgia Code (O.C.G.A.) § 48-2-15, as amended in 2018, authorizes the Commissioner of the Georgia Department of Revenue (hereinafter the “DOR Commissioner”) to provide certain confidential sales tax information to the “designated finance officer or taxing official” of counties and other local governments; and

**WHEREAS**, more specifically, O.C.G.A. § 48-2-15(d.1) authorizes the DOR Commissioner to provide to a local government’s designated officer, upon request, certain information relating to vendors that have submitted sales tax reports within the period of time set forth in that request; and

**WHEREAS**, O.C.G.A. § 48-2-15(d.1) further allows the local government’s designated officer to request that the DOR Commissioner validate, from time to time, the political subdivision to which sales taxes are being remitted by taxpayers with a business location within that local government’s boundaries; and

**WHEREAS**, \_\_\_\_\_ County desires to obtain the sales tax information described in the above Georgia Code Section;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of \_\_\_\_\_ County, as follows:

1. The Board of Commissioners hereby designates the following finance or tax official as \_\_\_\_\_ County’s Designated Officer for all purposes described in O.C.G.A. § 48-2-15(d.1):

\_\_\_\_\_ *[name and title of county official]*

\_\_\_\_\_ *[address]*

\_\_\_\_\_ *[address]*

\_\_\_\_\_ *[telephone number]*

\_\_\_\_\_ *[email address]*

2. The Board of Commissioners hereby requests that the DOR Commissioner (or his/her designee) furnish to the above-named Designated Officer all vendor sales tax information described in O.C.G.A. § 48-2-15(d.1)(1) for \_\_\_\_\_ County for the following time period: \_\_\_\_\_ *[may not exceed one year; earliest beginning date is 7/1/18]*
3. In accordance with O.C.G.A. § 48-2-15(d.1)(2)(B) and following receipt of the information described in Paragraph 2, above, the Designated Officer is hereby authorized to request validation by the DOR Commissioner of the political

subdivision to which one or more vendors/taxpayers with a business location in \_\_\_\_\_ County have remitted sales taxes for the designated period, with such validation request to contain the business name and location address of each such vendor/taxpayer and such other information as may assist the DOR Commissioner in responding to such validation request;

4. The Designated Officer shall use such information only in the discharge of his/her duties and shall maintain the confidentiality of such information as required by O.C.G.A. § 48-2-15(d.1); and
5. The Board of Commissioners shall comply with all confidentiality requirements of O.C.G.A. § 48-2-15(d.1), including, but not limited to, the requirements that 1) such information may only be discussed by members of the Board of Commissioners in executive session and 2) members of the Board of Commissioners shall recuse themselves from such executive session discussions in the event of a conflict of interest as described in the above Georgia Code Section.

**BE IT FURTHER RESOLVED**, that this Resolution shall become effective upon its approval by the \_\_\_\_\_ County Board of Commissioners, and the official named above shall remain \_\_\_\_\_ County's Designated Officer for all purposes under O.C.G.A. § 48-2-15(d.1) until further action of the Board of Commissioners.

**BE IT FURTHER RESOLVED**, that the \_\_\_\_\_ County Clerk is hereby directed to provide a certified copy of this Resolution to the Georgia Department of Revenue via email ([public.disclosure@dor.ga.gov](mailto:public.disclosure@dor.ga.gov)) or to otherwise transmit a copy of this Resolution as may directed by the Georgia Department of Revenue.

**PASSED AND RESOLVED** this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_ **COUNTY BOARD OF COMMISSIONERS**

By:

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Clerk

[Affix Seal]