STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2012 - 248

A RESOLUTION APPROVING AND AUTHORIZING EXECUTION, BY THE CHAIRMAN OF THE CLAYTON COUNTY BOARD OF COMMISSIONERS, OF AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE COUNTY AND CERTAIN MUNICIPALITIES OF CLAYTON COUNTY CONCERNING AN ENERGY EXCISE TAX ENACTED PURSUANT TO O.C.G.A. § 48-13-110 *ET SEQ.*; REPEALING PRIOR RESOLUTIONS IN CONFLICT; AND FOR OTHER PURPOSES.

WHEREAS, the County is authorized pursuant to O.C.G.A. § 48-13-110 *et seq.*, (the "Energy Excise Tax Act") to levy and collect an excise tax on the sale, use, storage, or consumption would have constituted a taxable event for purposes of the sales and use tax under O.C.G.A. § 48-8-1 *et seq.*, but for the exemption in O.C.G.A. § 48-8-3.2; and

WHEREAS, pursuant to O.C.G.A. § 48-13-113, the County and the municipalities of the County have met together and conferred to discuss whether or not the Energy Excise Tax should be levied within the special district within Clayton County; and

WHEREAS, pursuant to O.C.G.A. § 48-13-114, the County and the Participating Municipalities have determined that an Energy Excise Tax should be levied; and

WHEREAS, O.C.G.A. § 48-13-114 (a)(1) requires the County and the Participating Municipalities within the County to execute an intergovernmental agreement which provides for the distribution of proceeds in accordance with O.C.G.A. § 48-13-114(c) prior to the adoption of an ordinance by the County levying and imposing the Energy Excise Tax.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMISSIONERS OF CLAYTON COUNTY, GEORGIA AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners hereby authorizes Clayton County to enter the attached intergovernmental agreement addressing the imposition, levy, collection, administration, allocation, and distribution of proceeds of the Energy Excise Tax between the City of College Park, the City of Forest Park, the City of Jonesboro, the City of Lake City, the City of Lovejoy, the City of Morrow and the City of Riverdale and is hereby approved.

Section 2. The Chair of the Board of Commissioners of Clayton County is authorized to execute such intergovernmental agreement on behalf of such Board of Commissioners and affix the seal of the County thereto.

Section 3. All resolutions or parts of resolutions in conflict herewith are repealed.

Section 4. This Resolution shall be effective on the date of its approval by the Board of Commissioners.

SO RESOLVED, this the 4th day of December, 2012.

CLAYTON COUNTY BOARD OF COMMISSIONERS

Eldrin Bell
ELDRIN BELL, CHAIRMAN

W Ralph
WOLE RALPH, VICE CHAIRMAN

GB Hambrick
GAIL B. HAMBRICK, COMMISSIONER

Sonna Singleton
SONNA SINGLETON, COMMISSIONER

(Absent)
MICHAEL EDMONDSON, COMMISSIONER

ATTEST:

Shelby D. Haywood
SHELBY D. HAYWOOD, CLERK