

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2013 – 269

A RESOLUTION APPROVING THE CLAYTON COUNTY LOCAL OPTION SALES TAX (L.O.S.T.); TO AUTHORIZE THE CHAIRMAN TO EXECUTE A L.O.S.T. CERTIFICATE OF DISTRIBUTION TO BE DATED OCTOBER 17, 2013; TO AUTHORIZE THE CHAIRMAN TO EXECUTE THE CERTIFICATE AND OTHERWISE TO PERFORM ALL ACTS NECESSARY TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO AUTHORIZE THE CHIEF FINANCIAL OFFICER TO AMEND THE BUDGET WHERE NECESSARY TO REFLECT AN APPROPRIATE REVENUE SOURCE AND EXPENSES; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES.

WHEREAS, Clayton County and the Cities of College Park, Forest Park, Jonesboro, Lake City, Lovejoy, Morrow and Riverdale (the “Cities”) have been involved in the renegotiation for the distribution of the Local Option Sales Tax (L.O.S.T.) proceeds; and

WHEREAS, the Georgia Supreme Court recently issued an opinion regarding the possible unconstitutionality of judicial arbitration; and

WHEREAS, Clayton County and the Cities are now and have been at all times in compliance with the law with respect to the collection and distribution of the L.O.S.T.; and

WHEREAS, in an abundance of caution, and pursuant to the direction of the Commissioner of the Georgia Department of Revenue and the Georgia Attorney General’s Office, the Board of Commissioners wishes to authorize the Chairman to execute a Clayton County L.O.S.T. Certificate of Distribution to be effective as of August 1, 2013, and to remain in effect until December 31, 2013 and to be dated October 17, 2013. This Certificate shall be identical to the Certificate of Distribution previously filed on behalf of Clayton County and all Cities within Clayton County pursuant to requirements of O.C.G.A. §48-8-89 et seq.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF

CLAYTON COUNTY, GEORGIA, AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners hereby ratifies its prior agreement in Resolution No. 2013-162 approved by the Board on June 27, 2013, providing for the distribution of the

L.O.S.T. proceeds beginning August 1, 2013, and continuing through December 31, 2013 under the following terms:

**Clayton County – 68.59%**

**Cities – 31.41%**

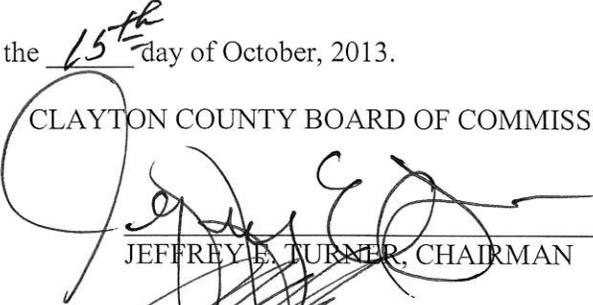
City of Forest Park	10.58%
City of Riverdale	8.01%
City of Morrow	3.55%
City of Jonesboro	2.80%
City of Lake City	2.21%
City of Lovejoy	3.24%
City of College Park	1.02%

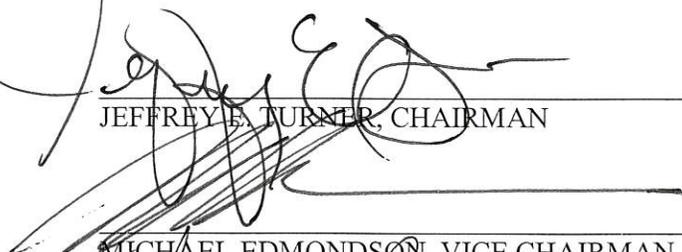
The Board authorizes the Chairman to execute the Certificate and to otherwise perform all acts necessary to accomplish the intent of this Resolution. The effective date of the Certificate will be August 1, 2013, and shall remain in effect through December 31, 2013. The Board authorizes the Chief Financial Officer to amend the Budget as necessary to reflect an appropriate revenue source and expenses, all as may be required.

Section 2. This Resolution shall be effective on the date of its approval by the Board of Commissioners.

SO RESOLVED, this the 15<sup>th</sup> day of October, 2013.

CLAYTON COUNTY BOARD OF COMMISSIONERS

  
JEFFREY E. TURNER, CHAIRMAN

  
MICHAEL EDMONDSON, VICE CHAIRMAN

  
SONNA SINGLETON, COMMISSIONER

 (OPPOSED)  
GAIL B. HAMBRICK, COMMISSIONER

  
SHANA M. ROOKS, COMMISSIONER

ATTEST:

  
SHELBY D. HAYWOOD, CLERK