

**RESOLUTION R-008-19**

**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**, Walker County is a political subdivision duly created and validly existing under the laws of the State of Georgia; and

**WHEREAS**, the Sole Commissioner is the County governing authority for Walker County, Georgia; and

**WHEREAS**, 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**, Walker County desires to obtain the sales tax information described in the above Georgia Code Section.

**NOW, THEREFORE, BE IT RESOLVED** by the Sole Commissioner of Walker County, as follows:

1. The Sole Commissioner hereby designates the following finance or tax official as Walker County's Designated Officer for all purposes described in O.C.G.A. § 48-2-15(d.1): Greg McConnell, CFO, 101 South Duke Street, LaFayette, Georgia 30728; 706-638-1437; g.mcconnell@walkerga.us
2. The Sole Commissioner hereby requests 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 Walker County for the following time period: 07/01/18 - 03/31/19

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 Walker 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 Sole Commissioner and 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.

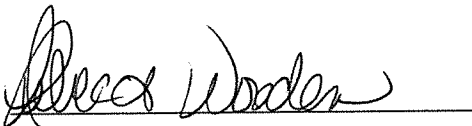
**BE IT FURTHER RESOLVED**, that this Resolution shall become effective upon its approval by the Sole Commissioner, and the official named above shall remain Walker County's Designated Officer for all purposes under O.C.G.A. § 48-2-15(d.1) until further action of the governing authority of Walker County.

**BE IT FURTHER RESOLVED**, that the Walker 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 otherwise transmit a copy of this Resolution as may be directed by the Georgia Department of Revenue.

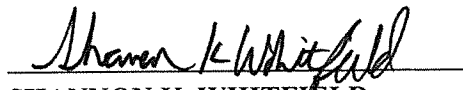
**SO RESOLVED** this 11th day of April 2019.

**ATTEST:**

**WALKER COUNTY, GEORGIA**



**REBECCA WOODEN**  
County Clerk



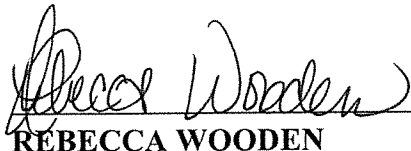
**SHANNON K. WHITFIELD**  
Sole Commissioner

**CERTIFICATION**

I do hereby certify that the attached Resolution is a true and correct copy of Resolution R-16-19 duly adopted by the governing authority of Walker County on the date so stated in said Resolution.

I further certify that I am the Clerk and that said Resolution has been duly entered in the official records of Walker County, Georgia, the original of such Resolution appears of public record in the Resolution Book of the Sole Commissioner, which is in my custody and control.

In witness thereof, I have hereunto set my hand and caused the Seal of the Clerk for Walker County Sole Commissioner to be affixed on this 11th day of April, 2019.

  
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**REBECCA WOODEN**

**County Clerk**

**Walker County, Georgia**