

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: MARVA LEWIS

Dept.'s Legislative Liaison: Morgan Garriss/Camille Russell Love

Contact Number: 404.546.6999

Originating Department: Mayor's Office of Cultural Affairs

Committee(s) of Purview: Finance/Executive Committee

Chief of Staff Deadline: 12/28/2018

Anticipated Committee Meeting Date(s): 1/16/19 & 1/30/19

Anticipated Full Council Date: 2/4/2019

Legislative Counsel's Signature: _____

Commissioner's Signature: Camille Russell Love /mg

Chief Financial Officer: _____

Chief Information Officer Signature (for IT Procurements) n/a

Chief Procurement Officer Signature: n/a

CAPTION

AN ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO REMIT FUNDS COLLECTED FROM THE CITY OF ATLANTA'S RENTAL MOTOR VEHICLE EXCISE TAX IN AN AMOUNT NOT TO EXCEED THREE HUNDRED FIFTY THOUSAND DOLLARS AND NO CENTS (\$350,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL TO BE PAID TO AND FROM ACCOUNTS LISTED BELOW; AND FOR OTHER PURPOSES.

FINANCIAL IMPACT - indicate dollar amount: \$350,000.00

(see Part 2-B-#6 when applicable)

Mayor's Staff Only

Received by CPO: _____ (date) Received by LC from CPO: _____ (date)

Received by Mayor's Office: _____ (date) Reviewed by: _____ (date)

Submitted to Council: _____ (date)

Part II: Legislative White Paper: (This portion of the Legislative Request Form will be shared with City Council members and staff)

A. To be completed by Legislative Counsel:

Committee of Purview: Finance/Executive Committee

Caption:

AN ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO REMIT FUNDS COLLECTED FROM THE CITY OF ATLANTA'S RENTAL MOTOR VEHICLE EXCISE TAX IN AN AMOUNT NOT TO EXCEED THREE HUNDRED FIFTY THOUSAND DOLLARS AND NO CENTS (\$350,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL TO BE PAID TO AND FROM ACCOUNTS LISTED BELOW; AND FOR OTHER PURPOSES.

Council Meeting Date: February 4, 2019

Legislation Title: Atlanta Jazz Festival Motor Vehicle Excise Tax 2019

Requesting Dept.: EXE - Mayor's Office of Cultural Affairs

B. To be completed by the department:

1. Please provide a summary of the purpose of this legislation (Justification Statement).

THIS LEGISLATIVE REQUEST IS FOR THE REMITTANCE OF FUNDS COLLECTED FROM THE CITY OF ATLANTA'S RENTAL MOTOR VEHICLE EXCISE TAX IN AN AMOUNT NOT TO EXCEED THREE HUNDRED FIFTY THOUSAND DOLLARS AND NO CENTS (\$350,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL TO BE PAID TO AND FROM ACCOUNTS LISTED BELOW; AND FOR OTHER PURPOSES.

2. Please provide background information regarding this legislation.

This is a request to permit authorization for the Chief Financial Officer to remit funds from the City of Atlanta's Rental Motor Vehicle Excise Tax for the support of the 2019 Atlanta Jazz Festival.

3. If Applicable/Known:

- (a) **Contract Type:** N/A
- (b) **Source Selection:** N/A
- (c) **Bids/Proposals Due:** N/A

- (d) **Invitations Issued: N/A**
- (e) **Number of Bids/Proposals Received: N/A**
- (f) **Bidders/Proponents: N/A**
- (g) **Background: N/A**
- (h) **Term of Contract: N/A**

4. Fund Account Center: 7701.040215.5212001.6110000.600346.69999

5. Source of Funds: Motor Vehicle Excise Tax 7701.100405.5730012.1515000.600115.69999

6. FISCAL IMPACT

- Cost will be covered by the Department's current year budget
- Budget neutral – no monetary impact
- Cost not anticipated in the Department's current year budget –
see account string in legislation

Or

Note

7. Method of Cost Recovery:

8. Approvals:

DOF:

DOL:

This Legislative Request Form Was Prepared By: Morgan Garriss, Executive Assistant

Contact Number: 404.546.6823

**AN ORDINANCE
BY FINANCE/EXECUTIVE COMMITTEE**

19-O-____

AN ORDINANCE AUTHORIZING THE CHIEF FINANCIAL OFFICER TO REMIT FUNDS COLLECTED FROM THE CITY OF ATLANTA'S RENTAL MOTOR VEHICLE EXCISE TAX IN AN AMOUNT NOT TO EXCEED THREE HUNDRED FIFTY THOUSAND DOLLARS AND NO CENTS (\$350,000.00) TO BE USED TO FUND THE ATLANTA JAZZ FESTIVAL TO BE PAID TO AND FROM ACCOUNTS LISTED BELOW; AND FOR OTHER PURPOSES.

WHEREAS, Official Code of Georgia ("O.C.G.A.") § 48-13-93 (a)(1) authorizes that the governing authority of each municipality in this state may levy and collect an excise tax upon the rental charge collected by a rental motor vehicle concern when such charge constitutes a taxable event for the purposes of sales and use tax; and

WHEREAS, O.C.G.A. § 48-13-93 (a)(2) authorizes a county or municipality levying such a tax shall only levy such tax by ordinance which shall specify with particularity the authorized projects or purposes, or both, for which proceeds of the tax are to be expended and shall apply in each fiscal year during which the tax is collected such tax proceeds, in part, for the purpose of promoting industry, trade, commerce, and tourism; and

WHEREAS, pursuant to Section 146-114 of the City of Atlanta Code of ordinances, the City of Atlanta ("City") is authorized to utilize funds from its rental motor vehicle excise tax for the purpose of promoting industry, trade, commerce and tourism in the City; and

WHEREAS, the City produces the Atlanta Jazz Festival ("Jazz Festival") each year for the benefit of its citizens and visitors; and

WHEREAS, the 2019 Jazz Festival will commemorate the 42nd anniversary of the Festival; and

WHEREAS, the Jazz Festival is held throughout the month of May and includes a predominate number of free events and a limited number of events for which an admission price is charged. These Jazz Festival events annually attracts over three hundred thousand (300,000) visitors and patrons to the City; and

WHEREAS, the Jazz Festival contributed over Fifteen Million Dollars (\$15,000,000+) in economic impact to Atlanta in 2018; and

WHEREAS, the City pays for the Jazz Festival from sponsorships, vendors, and from revenues generated by Jazz Festival concerts that charge an admission price; and

WHEREAS, due to a downturn in the economy the amount of revenue generated from sponsorship has decreased significantly; and

WHEREAS, the City desires that funds generated from the City's motor vehicle excise tax in an amount not to exceed Three Hundred Fifty Thousand Dollars and No Cents (\$350,000.00) be used for the purpose of supporting projected expenses for the 2019 Atlanta Jazz Festival.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS, as follows:

SECTION 1: That the Chief Operating Officer is hereby authorized to transfer funds in an amount not to exceed Three Hundred Fifty Thousand Dollars and No Cents (\$350,000.00) to support projected expenses of the Atlanta Jazz Festival.

SECTION 2: That the FY 2019 (Trust Fund) Budget is hereby amended as follows:

TRANSFER FROM APPROPRIATIONS

The amount of: \$350,000.00

Fund	7701	Trust
Department	100405	DOF Director of Billing A
Account	5730012	Refunds
Function/Activity	1515000	Treasury
Project	600115	Car Rental Tax- Philips A
Funding Source	69999	Funding Source for Non CA

TRANSFER TO APPROPRIATIONS

The amount of: \$350,000.00

Fund	7701	Trust
Department	040215	EXE Cultural Affairs
Account	5212001	Consulting/Professional
Function/Activity	6110000	Cultural/Recreation Admin.
Project	600346	Jazz Festival
Funding Source	69999	Funding Source for Non CA

SECTION 3: All ordinances and resolutions in conflict herewith are hereby waived for purposes of this Ordinance only, and only to the extent of the conflict.