

CITY OF LOOKOUT MOUNTAIN, GEORGIA

ORDINANCE NO. 84

AN ORDINANCE AND RESOLUTION to impose and levy a sales and use tax within the City of Lookout Mountain, Georgia.

WHEREAS, the City of Lookout Mountain, Georgia desires to impose a city-county combination sales and use tax within the special district whose boundaries are coterminous with the boundaries of Walker County, Georgia, and

WHEREAS, a local sales and use tax was being levied and collected in Walker County, Georgia and in all of its incorporated municipalities from and after April 1, 1976 and as of February 1, 1979, and

WHEREAS, House Bill 281 as passed by the House and Senate at the 1979 Georgia General Assembly amends the Georgia Retailers' and Consumers' Sales and Use Tax Act, and

WHEREAS, Section 26A(c)(2) of said Act as amended requires each qualifying city to pass a resolution imposing a local sales and use tax;

NOW THEREFORE, BE IT RESOLVED AND ORDAINED by the City Council of the City of Lookout Mountain, Georgia, and IT IS HEREBY RESOLVED AND ORDAINED:

Section 1. There is hereby levied in the City of Lookout Mountain, Walker County, Georgia, a local sales and use tax under the authority of House Bill No. 281 of the 1979 Georgia General Assembly.


Section 2. The rate of said sales and use tax shall be one percent as is authorized under said House Bill.

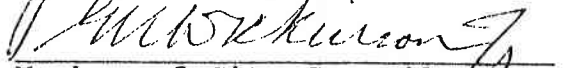
Section 3. The City Council of the City of

Lookout Mountain, Georgia finds that because the previously-levied tax had been declared unconstitutional and because the City of Lookout Mountain, Georgia has been without the anticipated and budgeted revenues from this tax, an emergency exists, and the public safety and welfare require that this ordinance shall be effective on April 1, 1979, provided that the same shall have been approved prior to then by at least four members of the Council of the City at two readings.


Approved on first reading on March 26, 1979.

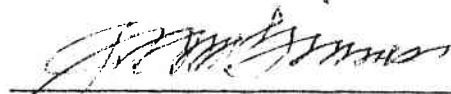
  
Member of City Council

  
Member of City Council

  
Member of City Council

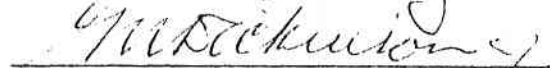
  
Member of City Council

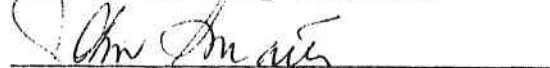
  
Member of City Council

  
Mayor of Lookout Mountain, Georgia


Approved on second reading on March 27, 1979.

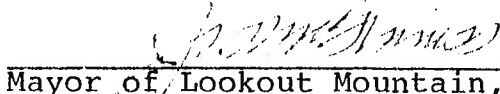
  
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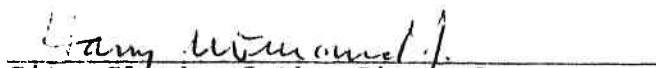
  
Member of City Council

  
Member of City Council

  
Member of City Council

  
Mayor of Lookout Mountain, Georgia

ATTEST:

  
City Clerk of the City of  
Lookout Mountain, Georgia