

CITY OF LOOKOUT MOUNTAIN, GEORGIA

ORDINANCE NO. 87

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 boundries are coterminous with the boundries of Walker County, Georgia, and

WHEREAS, a joint county and municipal sales and use tax has been levied and collected in Walker County, Georgia and in all of its incorporated municipalities, pursuant to §26A of the Georgia Retailer's and Consumer's Sales and Use Tax Act (Georgia Laws 1951, page 360), as amended, and

WHEREAS, Georgia Code Annotated §91A-4603 and §91A-4604 require that the aforesaid joint sales and use tax, provided for in Georgia Code Annotated §91A-4602, be levied in this City by means of a Resolution adopted by the City on or prior to January 1, 1980;

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 Georgia Code Annotated §91A-4602 (Acts 1979, pp. 446, 456, eff. Jan. 1, 1980).

Section 2. The rate of said sales and use tax shall be one percent (1%) as is authorized under said §91A-4602.

Section 3. This ordinance shall become effective on January 1, 1980, provided that it shall have been approved prior to that date by at least three members of the Council of the City after two readings at least one week apart.

Approved on first reading on November 15, 1979.

[Signature]  
Member of City Council

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Member of City Council

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Member of City Council

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Member of City Council

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Member of City Council

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Mayor of Lookout Mountain, Georgia

1979. Approved on second reading on December 20,

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Member of City Council

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Member of City Council

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Member of City Council

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Member of City Council

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Member of City Council

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Mayor of Lookout Mountain, Georgia

ATTEST:

[Signature]  
City Clerk of the City of  
Lookout Mountain, Georgia