

1 A RESOLUTION TO RESCIND RESOLUTION NO. 20-0218 AND
2 RESOLUTION NO. 20-0344 THAT PROVIDED FOR PAYMENT BY FULTON
3 COUNTY OF ANY AND ALL PROCESSING FEES ASSOCIATED WITH
4 ELECTRONIC PAYMENTS REMITTED BY TAXPAYERS; TO ELIMINATE
5 PAYMENT OF CREDIT CARD PROCESSING FEES ASSOCIATED WITH SAID
6 PAYMENTS BY FULTON COUNTY; TO PROVIDE FOR TAXPAYERS
7 UTILIZING ELECTRONIC PAYMENTS TO PAY ALL NECESSARY
8 ASSOCIATED PROCESSING FEES; AND FOR OTHER PURPOSES.

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10 **WHEREAS**, the Georgia Department of Revenue and the Fulton County
11 Tax Commissioner have partnered to enable taxpayers to pay motor vehicle
12 taxes and fees electronically; and

13 **WHEREAS**, the Georgia Department of Revenue provides the opportunity
14 for the Fulton County Tax Commissioner to pay the processing fees or collect
15 them from taxpayers; and

16 **WHEREAS**, on March 18, 2020, as Agenda Item 20-0218, the Fulton
17 County Board of Commissioners approved a resolution setting forth terms which
18 authorize, *inter alia*, the “waiver” or “elimination” of processing fees associated
19 with electronic payments collected by or on behalf of the Georgia Department of
20 Revenue and the Fulton County Tax Commissioner; and

21 **WHEREAS**, effective June 6, 2020, the Board of Commissioners adopted
22 Resolution 20-0344 providing for Fulton County to pay the credit card processing
23 fees, in lieu of the taxpayers paying processing fees to utilize credit cards to
24 make payments; and

25 **WHEREAS**, faced with the likelihood of a reduction in the revenues
26 available to Fulton County for Fiscal Year 2023 to provide necessary services to
27 its constituents, the Board of Commissioners finds that it is no longer sound fiscal

1 policy to waive the credit card processing fees for taxpayers paying their taxes
2 via a credit card transaction; and

3 **WHEREAS**, the Board of Commissioners finds it necessary and in the
4 best interest of Fulton County to return to the regular commercial practice of
5 allowing each taxpayer utilizing the electronic payment option to pay the
6 processing fee for their individual transactions rather than shifting those costs to
7 Fulton County as authorized by Resolution 20-0218 and Resolution 20-0344; and

8 **WHEREAS**, pursuant to Fulton County Code Section 1-117, the Board of
9 Commissioners has exclusive jurisdiction and control over the following matters,
10 to-wit: In directing and controlling all the property of the county, as they may
11 deem expedient, according to law; in levying taxes according to law...in
12 supervising the tax collector and receiver's books..., settling all claims against
13 the county, examining and auditing all claims or accounts of officers, having the
14 care, management, keeping, collecting, or disbursement, of money belonging to
15 the county, or appropriated for its use and benefit, [and]...to exercise such other
16 powers as are granted by law, or are indispensable to their jurisdiction over
17 county matters and county finances.

18 **NOW, THEREFORE, BE IT RESOLVED**, that the Board of
19 Commissioners hereby rescinds Resolution No. 20-0218 and Resolution No. 20-
20 0344, thereby eliminating Fulton County's payment of credit card processing fees
21 associated with electronic payments remitted by taxpayers, with the taxpayers
22 utilizing electronic payments being fully responsible for the payment of all such

1 processing fees associated with the convenience of remitting payment via
2 electronic credit card transaction.

3 **BE IT FURTHER RESOLVED**, that the budget of Fulton County shall no
4 longer be utilized to provide payment for any and all processing fees associated
5 with electronic payments received by the Fulton County Tax Commissioner.

6 **BE IT FURTHER RESOLVED**, that the Fulton County Tax Commissioner
7 is directed to prepare, or cause to be prepared, any and all specific changes to
8 the tax receipt and payment collection system(s) that are necessary and proper
9 in order to effectuate the intent of this Resolution as soon as practicable and to
10 advise the Board of Commissioners of the timeline for implementation no later
11 than 30 days from the adoption of this Resolution.

12 **BE IT FINALLY RESOLVED**, that this Resolution shall become effective
13 when adopted, and that all resolutions and parts of resolutions in conflict with this
14 Resolution are hereby repealed to the extent of the conflict.

15 **SO PASSED AND ADOPTED**, this 21st day of September 2022.

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**FULTON COUNTY
BOARD OF COMMISSIONERS**

Sponsored by:

Bob Ellis, Commissioner
District 2

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ATTEST:

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Tonya Grier, Clerk to the
Commission

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2 **APPROVED AS TO FORM:**

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6 Y. Soo Jo, County Attorney

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Payments of Any and All Electronic Processing Fees.Final.doc