

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.

9  
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 21<sup>st</sup> day of September 2022.

16  
17 **FULTON COUNTY**  
18 **BOARD OF COMMISSIONERS**

19  
20 Sponsored by:



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Liz Hausmann, Vice Chair  
District 1

  
Bob Ellis, Commissioner  
District 2

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ATTEST:

*Tonya R. Grier*

Tonya Grier, Clerk to the  
Commission

APPROVED AS TO FORM:

*Y. Soo Jo*

Y. Soo Jo, County Attorney



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Any And All Electronic Processing Fees (Absolute Final - 9.30.22).Docx