

Adopted July 5, 2011

**ORDINANCE IMPOSING A 9-1-1 CHARGE ON
PREPAID WIRELESS SERVICE**

WHEREAS, Part 4 of Article 2 of Chapter 5 of Title 46 of the Official Code of Georgia Annotated, as amended by Act No. 187, Georgia Laws 2011, authorizes counties and cities that operate a 9-1-1 public safety answering point to impose a 9-1-1 charge on prepaid wireless service at the retail point of sale; and

WHEREAS, pursuant to Code Section 46-5-134.2 of the Official Code of Georgia Annotated such charges may be imposed at the rate of 75 cents per retail transaction; and

WHEREAS, revenues received by a county or municipality from such charges must be deposited in the emergency telephone assistance fund maintained by the county or municipality; and

WHEREAS, imposition of the charge on prepaid wireless service is contingent upon the enactment of an ordinance or resolution of the county or municipality; and

WHEREAS, Evans County participates in a multijurisdictional 9-1-1 public safety answering point by intergovernmental agreement with Bulloch and Candler Counties.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Evans County does hereby ordain as follows:

Section 1. 9-1-1 Charge on Prepaid Wireless Transactions.

In accordance with O.C.G.A. § 46-5-134.2, there is hereby imposed a prepaid wireless 9-1-1 charge as defined by O.C.G.A. § 46-5-134.2(a)(4) upon every prepaid wireless retail transaction occurring within the jurisdiction of the public service answering point in the amount of 75 cents.

Section 2. Collection of 9-1-1 Charge on Prepaid Wireless Transactions.

Prepaid wireless 9-1-1 charges collected by sellers shall be remitted to the Commissioner of the Department of Revenue at the times and in the manner provided by Chapter 8 of Title 48 of the Official Code of Georgia Annotated with respect to the sales and use tax imposed on prepaid wireless calling service.

Section 3. Administrative Provisions.

The Clerk of the County is hereby directed to file with the State Revenue Commissioner a certified copy of this Ordinance and amendments thereto, in accordance with O.C.G.A. § 46-5-134.2(j)(1), within ten (10) days of enactment of this Ordinance.

Section 4. Depositing of Funds; Use of Funds.

In accordance with O.C.G.A. § 46-5-134.2(j)(5), funds received by this county from charges imposed by this Ordinance shall be deposited in the Emergency Telephone System Fund maintained by this county pursuant to O.C.G.A. § 46-5-134 and kept separate from general revenue of the jurisdiction; all such funds shall be used exclusively for the purposes authorized by O.C.G.A. § 46-5-134 (e).

Section 5. Repealer.

All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed.

Section 6. Effective Date.

This Ordinance shall become effective _____, 20__.