



City of Smyrna

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Issue Sheet

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In Control: City Council

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WARD / COUNCILMEMBER: City Wide

\$ IMPACT:

Agenda Title:

Approval of Ordinance 2020-21 for the amendment of the Code of Ordinances of the City of Smyrna, Chapter 22, Businesses, Article, Administrative Fees, Regulatory Fees and Occupational Taxes to amend Section 22 through 26 - Definitions and authorizes the Mayor to sign and execute all related documents.

ISSUE AND BACKGROUND:

In preparation of the distribution of the invoices for the renewal of occupational tax certificates, Community Development reviewed the state code for compliance and found the City's definition of gross receipts varies from the State's definition. Community Development is recommending a text amendment to bring the City's definition of gross receipts inline with the State's definition.

RECOMMENDATION / REQUESTED ACTION: Community Development recommends approval of Ordinance 2020-21 for the amendment of the Code of Ordinances of the City of Smyrna, Chapter 22, Businesses, Article, Administrative Fees, Regulatory Fees and Occupational Taxes to amend Section 22 through 26 - Definitions and authorizes the Mayor to sign and execute all related documents.