
RESOLUTION NO. 2015-12

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF MORROW, GEORGIA, AUTHORIZING THE PARTICIPATION WITH CLAYTON COUNTY GOVERNMENT, CLAYTON COUNTY PUBLIC SCHOOLS AND THE CLAYTON COUNTY CITIES IN PREPARATION AND SUBMISSION OF A COMPLIANCE ACTION PLAN TO THE FEDERAL AVIATION ADMINISTRATION (“FAA”) IN RESPONSE TO THE FAA POLICY CLARIFICATION FOR THE USE OF AVIATION FUEL TAX REVENUE (“THE FAA POLICY”) PUBLISHED IN THE FEDERAL REGISTER IN NOVEMBER OF 2014.

WHEREAS, the Mayor and City Council of the City of Morrow, Georgia (the “City”) understand that the FAA Policy Clarification for the Use of Aviation Fuel Tax Revenue requires that State and local taxes on aviation fuel be subject to the airport revenue use restrictions. The statutory revenue use requirements apply to certain State and local government taxes on aviation fuel. The FAA Policy requires an airport sponsor or state government submitting an application under the Airport Improvement Program to provide assurance that revenues from State and local government taxes on aviation fuel will be used for aviation/airport related purposes. The FAA Policy also requires that State and local governments prepare an action plan that will document to the FAA how States and local governments will comply and submit such plan to the FAA on or before December 8, 2015 describing how compliance will be accomplished not later than December 8, 2017;

WHEREAS, the State of Georgia, through the Department of Transportation (“the Department”), has developed a draft Action Plan as required by the FAA Policy. The Department’s draft does not include compliance with local taxes at federally funded obligated

commercial service airports as they are direct recipients of federal funding from the FAA. The commercial service airports in Albany, Atlanta, Augusta, Brunswick, Columbus, Savannah and Valdosta are accordingly responsible for submitting their plans or notifications to the local taxing authorities directly to the FAA;

WHEREAS, taxes on aviation fuels that are grandfathered are defined as those enacted and in use on or prior to December 30, 1987. For existing taxes that do not qualify for grandfathering, the FAA will allow up to three years to transition to full compliance but not later than December 8, 2017. Failure to comply with the FAA Policy will expose taxing authorities to enforcement actions by the federal government including civil fines and lack of eligibility for future grants;

WHEREAS, local taxes on aviation fuels by tax authorities in Clayton County that are not grandfathered include the Local Option Sales Tax (L.O.S.T.) enacted in 1994, the Education Special Purpose Local Option Sales Tax (E.S.P.L.O.S.T.) enacted in 1997, and the Metropolitan Atlanta Rapid Transit Authority (M.A.R.T.A.) tax enacted in 2015. The County-wide Special Purpose Local Option Sales Tax (S.P.L.O.S.T.) enacted in 1993 already exempts aviation fuels. These local taxes are subject to be returned to the airport if local investment in the airport for operational and capital needs, including in-kind services, are not equal to the local taxes collected. There can also be legal reasons for withholding the local tax revenues generated from aviation fuel sales;

WHEREAS, the financial impact of the FAA Policy on Clayton County government, the Clayton County Public Schools and the Clayton County cities is not known as the State has not historically collected data on the annual amount of local aviation fuel tax collections for each county however the annual amounts are estimated in the millions. Many of these tax dollars are dedicated to capital improvement projects and there are no other revenue sources to replace these amounts if local governments are required to return these amounts to the airport; and

WHEREAS, it is in the collective interests of Clayton County government, the Clayton County Public Schools and the Clayton County cities (referred to as the "Clayton County Entities" hereinafter) to jointly consider, prepare and submit a compliance action plan to the FAA on or before December 8, 2015 to document how the Clayton County Entities will comply with the FAA Policy.

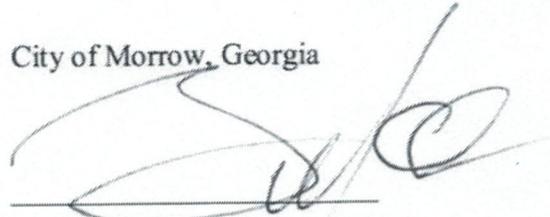
NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council authorize the City of Morrow, Georgia participation in the preparation and submission of a compliance action plan in response to the FAA Policy on the use of local sales taxes on aviation fuels, such plan to be prepared and submitted on or before December 8, 2015 and executed for the City of Morrow, Georgia by the Mayor. This Resolution shall take effect immediately upon its adoption.

SO RESOLVED this 8th day of December, 2015.

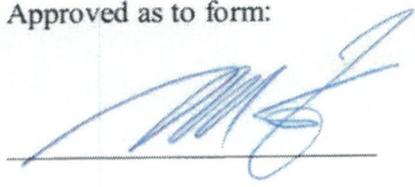
Signature Page for the City of Morrow, Georgia for the FAA Aviation Fuel Tax Revenue Use Compliance Plan Prepared by Clayton County, Georgia Government, Clayton County, Georgia Public Schools, College Park, Georgia, Forest Park, Georgia, Lake City, Georgia, Morrow, Georgia, Jonesboro, Georgia, Riverdale, Georgia and Lovejoy, Georgia dated December 8, 2015.

Attest:


Seal
City Clerk

City of Morrow, Georgia

JB Burke, Mayor

Approved as to form:

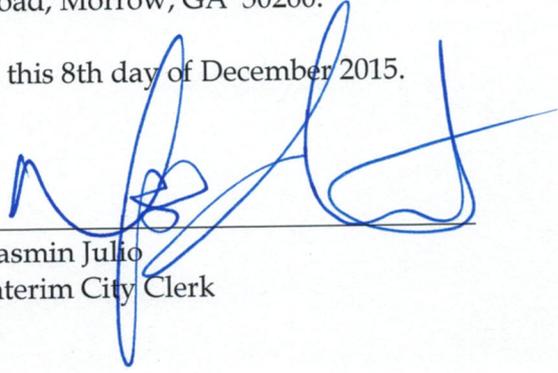

City Attorney



CITY CLERK'S CERTIFICATE

I, Yasmin Julio, Interim City Clerk and Custodian of Records for the City of Morrow, do hereby certify that the attached document is a true and correct copy of Resolution No. 2015-12, adopted on December 8, 2015 by the Council of the City in a meeting duly called and assembled in accordance with applicable laws and with the procedures of the City, by a vote of 4 Yea and 0 Nay, which meeting was open to the public and at which a quorum was present and acting throughout. The original document is on file in the City Clerk's office at the Morrow City Hall Municipal Complex located at 1500 Morrow Road, Morrow, GA 30260.

Given under my hand and the seal of the City, this 8th day of December 2015.



Yasmin Julio
Interim City Clerk

(SEAL)



EXHIBIT A
[SEE ATTACHED]

**GEORGIA - Clayton County Government, Clayton County Public Schools, and the Cities
of Forest Park, Riverdale, Lovejoy, Morrow, Lake City, Jonesboro and College Park
Aviation Fuel Tax Revenue Use Action Plan
in Response to Federal Aviation Administration 2014 Policy Amendment
December 8, 2015**

I. Introduction

On November 7, 2014, the Federal Aviation Administration (“FAA”) published a final amendment to the FAA Policy and Procedures Concerning the Use of Airport Revenue, Docket No. FAA-2013-0988, 79 Fed. Reg. 66,282 (Nov. 7, 2014) (hereinafter “FAA Policy”). The policy amendment requires that State and local taxes on aviation fuel be subject to the airport revenue use restrictions. Those restrictions, under Federal law, provide in part that airport operators that have accepted Federal assistance must use airport revenues only for airport-related purposes. The statutory revenue restrictions also apply to certain State and local government taxes on aviation fuel, as well as to revenues received directly by an airport operator. The FAA has required that State and local governments prepare a plan of action that will document how State and local governments will comply with the FAA Policy.

The Clayton County, Georgia Government, Clayton County Public Schools and the Clayton County Cities of College Park, Forest Park, Jonesboro, Lake City, Lovejoy, Morrow and Riverdale (collectively and hereinafter referred to as the “Clayton County Entities”) submit this Action Plan as local jurisdictions impacted by the FAA Policy. The Hartsfield-Jackson Atlanta International Airport (hereinafter “H-JAIA”), owned and operated by the City of Atlanta, lies wholly outside of the City of Atlanta’s jurisdiction but principally within Clayton County. It is widely considered the busiest airport in the world with more than 95 million passengers¹. Given the outstanding passenger traffic, H-JAIA obviously burns 1 billion gallons annually with jet fuel sales.² The Clayton County Entities collect local taxes on aviation fuel that do not qualify for grandfathered status but, per the FAA Policy, are required to be transitioned to full compliance. These local taxes that are not grandfathered are the Local Option Sales Tax (LOST) enacted in 1994 and the Education Special Purpose Local Option Sales Tax (ESPLOST) enacted in 1997.³ Specifically, Clayton County Government imposes a LOST on aviation fuel; Clayton County Public Schools imposes an ESPLOST; and the seven cities that make up Clayton County share in the distribution of the LOST in accordance with O.C.G.A. § 48-8-80 *et al.* Thus, this Action Plan describes the Clayton County Entities’ proposal to comply with the FAA Policy while also

¹ According to the Airport Council International (“ACI”), the only global trade representative of the world’s airports, ACI calculated H-JAIA’s passenger traffic to be 96,178,899 passengers in year 2014. This is a 2% increase from the 94,430,785 passengers travelling through H-JAIA in 2013. ACI trends H-JAIA, based on passenger traffic, to be the busiest airport in the world since 2000.

² Jet fuel sales are compiled from airport records maintained by H-JAIA but do not include the sales prices collected in such transactions, which are critical for sales and use tax purposes. See O.C.G.A. § 48-8-30(b)(1) (taxes are imposed on the sales price of a retail purchase). H-JAIA does not track or compile such data.

³ The County-wide Special Purpose Local Option Sales Tax (“SPLOST”) enacted in 1993 exempts aviation fuel.

detailing the exceptional impact on the local jurisdictions with taxing authority at H-JAIA and the legitimate and actual impediments to intended compliance, including but not limited to legal limitations, the unique treatment of H-JAIA, and considerations of off-sets and in-kind services provided to H-JAIA.

II. Discussion of the Local Taxes

The State of Georgia Aviation Fuel Tax Use Compliance Plan ("the State Plan") makes reference to "Local Government Airport Sponsor Plan". However, that reference is intended for federally eligible and obligated general aviation airports under the State Block Grant Program administered by the Georgia Department of Transportation ("GDOT"). The State Plan indicates "the Local Government Airport Sponsor Plan does not cover Georgia's seven commercial airports". The State Plan goes on to say "these commercial service airports in Albany, Atlanta, Augusta, Brunswick, Columbus, Savannah and Valdosta will be responsible for submitting their plans or notifications to local taxing authorities directly to the FAA" (note that the Atlanta airport is principally located in Clayton County, Georgia and not in the corporate limits of the City of Atlanta).

The State's Plan includes a list of all local taxes (see Exhibit "A", pages 2 and 3). Appendix B, page 7 of that Exhibit lists the local sales taxes enacted in Clayton and the dates such sales taxes were enacted. Note that the Local Option Sales Tax or L.O.S.T. was enacted April 1, 1994 and the Education Local Option Sales Tax or E.L.O.S.T was enacted July 1, 1997. These sales taxes do not exempt aviation fuel sales from taxation and are not eligible for grandfather consideration as provided by the FAA Policy as they were not in effect on December 30, 1987.

The enactment of local option sales in the County has been done pursuant to State Law at Official Code of Georgia Annotated ("O.C.G.A.") § 48-8-84 (L.O.S.T. created by resolution of counties and municipalities and voter referendum) and § 48-8-141 (E.L.O.S.T. created by local resolution and voter referendum). The Georgia Department of Revenue collects and administers sales and use taxes on behalf of the 159 counties in Georgia.

In a communication to the FAA dated January 21, 2014 (see Exhibit "B", page 5) the State of Georgia detailed the challenges and sanction risks present for the City of Atlanta and local County taxing authorities under the FAA Policy. Those expressed challenges and sanction risks relate to the position of Atlanta as an airport sponsor and the County as a non-sponsor with taxing authority however the newly imposed FAA use restrictions also conflict with existing use restrictions imposed pursuant to authorization for the local taxes.

As previously mentioned, the State's Plan does not address compliance matters related to taxing authorities that do not have a direct governmental affiliation to an airport. Accordingly the acknowledgement by the State of Georgia of the challenges and sanction risks existing for the City of Atlanta and the Clayton County Entities has not been addressed in the State's Plan through a commitment to undertake the legislative process to address those challenges and risks. In addition, the City of Atlanta has not provided any notifications to the Clayton County Entities regarding compliance requirements and therefore there has not been any opportunity for the Clayton County Entities to respond to FAA Policy compliance requirements directly to H-JAIA.

III. FAA Policy's Financial Impact on the Clayton County Entities

The cover letter dated November 25, 2015 that transmitted the draft of the State's Plan to Georgia Airport Sponsors addresses the status of the quantification of the amount of State and local tax collections stating "the most important element of the Plan will be quantifying the amount of State and local tax collected on aviation fuels at an airport. The Georgia Department of Revenue will produce an annual report that will list the state and local taxes on aviation fuels for each county". The transmittal letter goes on to say "we anticipate the first annual report will be available on October 15, 2016 for the preceding fiscal year covering the period of July 15, 2015 to June 30, 2016" (see Exhibit "A", page 1.)

Prior to the preparation of the State Plan the January 21, 2014 public comment by the Georgia Department of Law on *Proposed Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuels*, indicated "at the present time, vendors in Georgia collect and report sales tax on their total gross taxable sales and do not break down or segregate by product when reporting their sales to the State." The comment letter went on to point out that only vendors filing sales tax returns for Clayton County must segregate sales of jet fuel (see Exhibit "B", page 5).

The Clayton County Entities have discussed the matter of aviation fuel sales with State and H-JAIA officials and investigated the matter of sales of aviation fuels in Clayton County through Open Records Act requests as provided by the Georgia Open Records Act (O.C.G.A. §50-18-70) and determined that the lack of coordinated airport and State tracking systems that account for aviation fuel inventory and sales at H-JAIA makes any calculation of financial impact to the local taxing jurisdictions of requiring an aviation use of local sales taxes at this time very difficult, if not impossible, to determine. Accordingly, the action plan for the Clayton County Entities is to continue to be diligent in seeking to obtain verifiable data related to the taxpayers and collections from such taxpayers who have taxable aviation fuel sales transactions in Clayton County.

IV. Legal Limitations and Challenges

There has been wide spread recognition that there are legal impediments for the State and local governments to comply with the FAA Policy. Delta Air Lines, Inc. in its comments on the *Notice of Proposed Clarification of Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel* states "in some cases, a state or local government may not be able to comply with federal law as a matter of local law (e.g. where local law does not permit the use of certain taxes on aviation fuel in accordance with federal law)" (see Exhibit "C").

In the public comments made by the Georgia Department of Transportation and Georgia Department of Revenue on *Notice of Proposed Clarification of Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel* there are several cites to statutory authorizations for local sales taxes (Georgia Local Option Sales Tax, O.C.G.A. §§ 48-8-80 through 48-8-96, Education Local Option Sales Tax, O.C.G.A. 48-8-110 through 48-

8-124 and Special Purpose Local Option Sales Tax O.C.G.A. 48-8-140 through 48-8-144) that must be considered with respect to implementation of the FAA Policy. In addition, the comments make reference to “in addition...local jurisdictions themselves could be dealing with state-law restrictions on how much monies currently can be used, and those issues would take time to address legislatively or otherwise” (see Exhibit “B”, pages 5 and 6).

The use of all of the local tax collections cited above are subject to restrictions specified in the respective articles as indicated below. As previously noted, the Local Option Sales Tax or L.O.S.T. and the Education Local Option Sales Tax or E.L.O.S.T. are not eligible for grandfather treatment under the FAA Policy.

Georgia Local Option Sales Tax – O.C.G.A. § 48-8-89
Education Local Option Sales Tax – O.C.G.A. § 48-8-121
Special Purpose Local Option Sales Tax - O.C.G.A. §48-8-143

Under the FAA Policy, the Clayton County Entities could be sanctioned by the FAA even though the collection of these taxes are authorized by State law and if the local governments turned over the collection of taxes on aviation fuel to H-JAIA the State could take action against the local governments if the tax collections are used for purposes not specified in the authorizing statutes. In addition, if the State determines that aviation fuel tax transactions should be exempt from local sales taxes altogether thereby handing a windfall over to the airlines, such action would require approval by two-thirds of the members elected to each branch of the General Assembly in a roll call vote and by a majority of the qualified electors of the state voting in a referendum thereon (Georgia Constitution, Article VII, §2, ¶ II).

The Clayton County Local Option Sales Tax is authorized for collection through 2022, was approved through voter referendum and has a collections distribution certificate executed by the County and all the Clayton County cities and filed with the State Department of Revenue (see Exhibit “D”). The Clayton County Public School’s Education Local Option Sales Tax was authorized by referendum to be collected through 2019 and any reauthorization would be subject to the use restrictions previously discussed. Both of these State sanctioned collection periods go beyond the dates for compliance with the FAA Policy.

The Clayton County Entities are collectively and individually handcuffed if you will by the absence of collaboration to date with H-JAIA, the absence of any capacity to change existing use restrictions tied to referendum authorized tax collection on aviation fuel transactions and absence of any consideration in the State Plan to address issues related to legal restrictions.

The Clayton County Entities through this submission to the FAA and actions at the State level will continue to work to avoid the imposition of sanctions for failure to comply with the FAA Policy.

V. Discussion of Proposed Offsets and In-Kind Services

The Clayton Entities find themselves in an unusual position. H-JAIA is owned by the City of Atlanta, however, no portion of the City of Atlanta lies within Clayton County. The vast

majority of H-JAIA is located within the boundaries of Clayton County and a portion lies within the city limits of College Park. As a result of this circumstance the Clayton Entities are unable to provide direct funding to H-JAIA. However, the Clayton entities provide significant in kind services to the airport and it's concessionaires, airlines and passengers. (Airport Parties)

The Airport Parties receive benefit from the vast majority of normal governmental services provided by the Clayton Entities. Specifically, although airport property is exempt from zoning, the zoning of all properties lying outside of the airport is impacted by the it's proximity to the airport and zoning authorities must take into consideration height restrictions, property uses that may be impacted by noise and other factors in determining appropriate zoning of those parcels. First responder police service at H-JAIA are provided by the City of Atlanta, however, Clayton County, at the request of the City of Atlanta, has entered into a Mutual Aid Agreement to provide police services at the airport. (see Exhibit "E") It is our understanding that the Mutual Aid Agreement was required to satisfy FAA requirements. The same applies to Fire and EMS services. (see Exhibit "F") In addition, since all traffic entering the airport from the south, east and west must come through Clayton County traffic accidents involving traffic traveling to and from H-JAIA in those directions are the responsibility of the Clayton Entities police and fire departments. Further, all air traffic flying into or out of H-JAIA from the east or south on the 5th runway traverses airspace located over Clayton County. In the event of a crash or other emergency resulting from air travel in the county, the Clayton Entities police, fire and EMS would be the first responders.

Clayton County is presently involved in a Sixty Five Million Dollar (\$65,000,000) road improvement project involving CW Grant Parkway which is the entrance to the International Terminal at H-JAIA. The majority of the funding for this project comes from the 2009 SPLOST. This project will greatly improve access to H-JAIA for travelers coming from the east and south. In addition, the City of Atlanta owns the majority of the property in the area of this road improvement project. Aviation fuel is specifically exempted from the 2009 SPLOST.

All criminal charges arising at H-JAIA are prosecuted through the courts in Clayton County. These charges require involvement by the clerk's offices of the Magistrate Court, State Court or Superior Court depending upon the nature of the charge. In each instance either the Solicitor General's office or the District Attorney's office is required to prosecute the charges and the judges in the Magistrate Court, State Court or Superior Court must adjudicate each charge. If the charge results in an arrest, the office of the Sheriff is required to process the individual arrested and to house them until they are able to post bond or the case is concluded. In addition, any sentences of less than one year are served in the Clayton County Jail. All of the costs of operation of the offices of the clerks, prosecutors, courts and sheriff are borne by the taxpayers of Clayton County. Jail records reflect that approximately 350 individuals are booked into the jail annually from arrests occurring at H-JAIA. This does not include those individuals who receive citations and are not arrested.

Although it is clear from their previous filings with this Administration that both H-JAIA and it's main airline Delta believe that although H-JAIA is located within the corporate limits of Clayton County and the City of College Park, they seek to operate as an island and believe that they have no obligation to provide support for the normal governmental functions traditionally funded by

ad valorem taxes. H-JAIA has sought exemptions for all taxable real and personal property owned and used by the City of Atlanta and by other businesses operating at the airport from ad valorem taxation.

The assessed fair market value of real property owned by the City of Atlanta and located at H-JAIA is in \$7,324,541,061 and the taxes on that property would be \$279,214,515. In addition, the City of Atlanta has concessionaire agreements with private companies to allow them to operate within H-JAIA. The taxes on those interests exceed eight million dollars. The County Entities continue to tax those interest, however, as evidenced by the letter of November 17, 2015 from Miguel A. Southwell, Aviation General Manager at H-JAIA, a copy of which is attached hereto as Exhibit "G", H-JAIA contents that those interests should not be taxable and encourages the concessionaires to join them in attempting to avoid taxation of those interests.

As noted previously, Clayton County Entities have not been provided the amount of fuel tax revenue derived from the sale of aviation fuel at H-JAIA, however, we are comfortable that the revenue does not approach the value of the in kind services and off sets for ad valorem tax exemptions which H-JAIA receives.

There are other potential off sets to consider that will be quantified by the Clayton County Entities such as those mentioned by the State in a letter of inquiry dated January 15, 2015 (see Exhibit "H") related to the use of a State appropriation from its General Fund, General Funds used by the City of College Park to support the capital and annual operational costs of the ATL Skytrain that connects H-JAIA to the rental car center, proprietary operations conducted by H-JAIA that do not pay occupation taxes to the County or College Park, occupation taxes related to the proprietary water services provided to H-JAIA through the City of Atlanta Department of Watershed Management and the off sets discussed in Section VI of this Plan.

The FAA has made it clear in their responses to the State of Georgia (see Exhibit "I") and the State of Michigan (see Exhibit "J") that off sets are permitted. Accordingly, the Clayton County Entities are entitled to off sets for the exempted taxes against fuel tax revenue. In addition, the value of quantifiable in-kind services should be considered as an off set against fuel tax revenues.

It is the express desire of the Clayton County Entities to retain the value of aviation fuel taxes via off sets and quantifiable in-kind service amounts.

VI. Discussion of Impacts Related to Expansion of H-JAIA

H-JAIA is an extraterritorial airport owned and operated by the City of Atlanta, Department of Aviation and located principally in the Clayton County portion of the City of College Park, Georgia ("College Park") and unincorporated Clayton County, Georgia ("the County"). For several years pursuant to a 1999 Master Plan the Airport has developed and expanded its operations to include a fifth runway (Runway 10-28), the rental car center and several airfield and terminal projects.

The development program related to these 1999 Master Plan projects significantly impacted the population and revenue models of both College Park and the County (see maps attached as Exhibits "K" and "L") as the land required for these projects was acquired through expansion of the Airport footprint within College Park and the County. The expansion altered ground transportation patterns, requiring major changes in I-85 and I-285 and introduced airplane noise patterns within College Park and the County that had not existed prior to the completion and use of Runway 10-28.

Now H-JAIA is completing another Master Plan that identifies the H-JAIA's development path through year 2030. As the Clayton County Entities understand the plan, the capital projects will be in the Clayton County space and call for the relocation of cargo operations, construction of new taxiways, a sixth runway, operational facility relocations, runway reconstruction and other airfield and terminal projects. This latest expansion plan comes during a time when College Park and the County, as well as other Clayton County local governmental entities, will not only lose local property tax and enterprise fund operation revenues as a result of the H-JAIA expansion but are at risk of losing local sales taxes on aviation fuel sales collected in the County as well. In effect, the Clayton County Entities are being put in the position of potentially funding H-JAIA development and expansion projects using local sales taxes that had previously been dedicated for support and maintenance of public schools, local capital projects and rollback of local property tax rates.

The Clayton County Entities believe that the FAA Policy fails to consider the impact the restricted use of taxes on aviation fuel has on the Clayton County Entities as local airport non-sponsors who impose such taxes and at the same time suffer losses in tax base, population and other enterprise fund revenues related to Airport development and expansion. Accordingly, the Clayton County Entities' Action Plan includes the use of "offsets" or amounts equal to the tax amounts collected on aviation fuel for the purpose of compliance with the FAA Policy. The Clayton County Entities intend to develop a methodology to accurately determine the one-time financial impact and on-going financial impact the loss of tax base, population and enterprise fund revenue has on the respective Clayton County Entities. The amounts determined would be accounted for on a "cumulative basis" that is offset amounts calculated in any given year in excess of amounts collected would carry over to the following year(s).

We believe and contend that the cost related to H-JAIA development and expansion capital projects that involve the acquisition of land and other assets within the respective Clayton County Entities political jurisdictions should include consideration for the one-time and on-going effects of loss of tax base, population and enterprise fund revenues. This offset would comply with allowable uses of the revenues as set forth in Code Section 47107(b)(1) and 49 U.S.C. § 47133(a).

Submitted By Clayton County Entities (See Signature Pages Attached)
December 8, 2015

Clayton County Georgia Government
Clayton County Georgia Public Schools
City of Forest Park, Georgia

City of Riverdale, Georgia
City of Lovejoy, Georgia
City of Morrow, Georgia
City of Lake City, Georgia
City of Jonesboro, Georgia
City of College Park, Georgia

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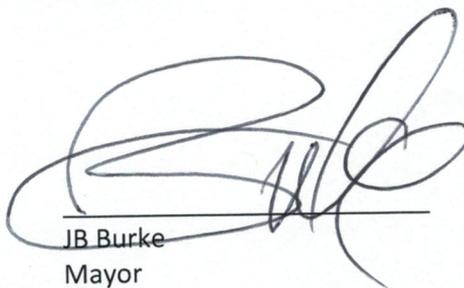
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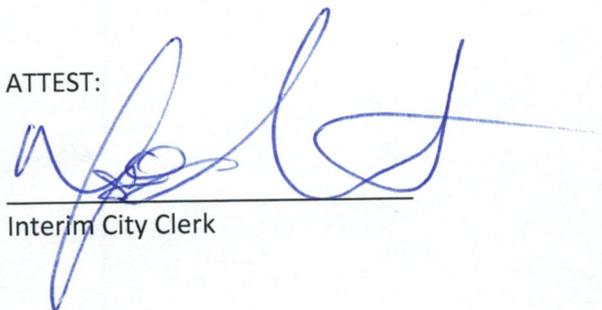
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SO RESOLVED this 8th day of December, 2015.



JB Burke
Mayor

ATTEST:



Interim City Clerk

(THE SEAL OF THE CITY OF
MORROW, GEORGIA)

