

CONTRACT TO PROVIDE REVENUE MANAGEMENT SERVICES
RELATIVE TO HOTEL-MOTEL TAX
BETWEEN
THE GEORGIA MUNICIPAL ASSOCIATION
AND
THE CITY OF _____

This Contract is entered into this ____ day of, _____ 2013, by and between the Georgia Municipal Association, Inc. (hereinafter referred to as "GMA") and the City of _____, a municipal corporation organized under the laws of the State of Georgia (hereinafter referred to as "CITY").

WHEREAS, the CITY receives revenues from Hotel-Motel Tax; and,

WHEREAS, GMA presently offers certain services to its member municipalities by way of a contractual arrangement with Tax Revenue.US, a Texas limited liability company d/b/a The Resource Professionals Group (hereinafter referred to as "TRPG"), which services are designed to assist cities in enhancing revenue generation of the Hotel-Motel Tax; and

WHEREAS, the CITY desires to utilize said services in the continuing administration of the remittances and, as necessary, the collection of the Hotel-Motel Tax from providers domiciled within the CITY offering transient lodging; and

WHEREAS, the CITY intends through said services to enhance revenue generation, improve the compliance ethic and provide for better tax projection and management, while relieving itself of mundane and laborious tasks, yet availing itself of expert advice and assistance in the administration of this revenue stream.

NOW THEREFORE, the CITY and GMA hereto mutually agree as follows:

1. EMPLOYMENT OF GMA.

The CITY agrees to engage GMA and GMA hereby agrees to perform the services as outlined herein. The CITY acknowledges and agrees that GMA has contracted with TRPG to administer certain of GMA's obligations under this Agreement. The CITY hereby agrees that GMA may utilize TRPG to perform some or all of its obligations under this Agreement. When referring to the services to be provided herein, the term "GMA" shall include GMA and its agents, subcontractors, officers, and employees.

2. SCOPE OF SERVICES.

The HOTEL-MOTEL TAX Revenue Management Services includes the following services, which are considered consulting services not legal services:

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- New Client Set-Up - Create forms and reports, model ordinance and return form.
- Taxpayer Registration - Create taxpayer database from taxpayer registration form and from client database. Gather additional data to enhance analysis and collection efforts through physical inspection of lodging properties and by web, phone, fax or mail and through data mining from governmental and non-governmental sources.
- Taxpayer Training – Provide guidance to taxpayer on appropriate collection and records-keeping through a seminar at start-up, and continually thereafter through direct contact.
- Taxpayer Notification - Provide forms and instructions by mail or online, initiate phone calls to taxpayers, or send reminders.
- Return Form/Payment Processing - Receive data and input into system, match batch forms with payments, deposit checks, scan forms, post to taxpayer account, and disburse payments
- Reconcile Returns & Initiate Compliance Efforts - Reconcile filings and payments; verify accuracy of filing; apply and bill late fees, penalties or interest, when applicable, etc.
- Delinquency Follow-Up – Contact taxpayer in the first thirty days of delinquency to secure payment. Then refer to CITY, if unsuccessful.
- Prospective Deficiency Identification – Analyze returns periodically, identify prospective under-reporting and refer to CITY.
- Taxpayer Services - Provide prompt and effective customer service, quarterly newsletter, online forms, rates and instructions, toll-free support number and e-filing and payment options.
- Client Services – Provide information on lodging trends, legislation and assist with annual budget projection for this revenue source.
- Detailed Reporting – Make available detailed online reporting,

including detailed payment listing, daily/weekly/monthly reconciliation reports, delinquency reports, etc.

- Liaison – Meet with CITY official(s) as necessary to review progress and recommendations.
- Continuing Delinquency Follow-up – After thirty days' delinquency, apply persistent encouragement to taxpayer culminating in personal intervention. In extreme situations, negotiate installment payment or refer to CITY for execution.
- Prospective Deficiency Identification – Analyze returns regularly, identify prospective under-reporting and conduct interventions or taxpayer records examinations, as deemed necessary.
- Audits – When an examination of taxpayer records is deemed necessary to address anomalies in reporting or to enhance the compliance ethic; refer results to CITY and prepare requisite response to taxpayer on behalf of CITY, whether in the form of a letter of credit, notice of deficiency determination, or warning or commendation letters.
- Collection Assistance – Aid the City's attorney or legal representative in filing *fi fa*'s or in an action to collect, through advice and expert witness testimony.
- Tax Clearance Certificates – Conduct an audit on change of ownership, if requested; refer results to CITY; and prepare requisite response to taxpayer on behalf of CITY.

3. TIME OF PERFORMANCE.

The services to be performed hereunder by GMA shall be undertaken and performed in such sequence as to ensure their expeditious completion and best carry out the purposes of the agreement. The project will be started within 15 days after notice to proceed and GMA's receipt of a signed contract from the CITY, and continue until terminated by either party. The term shall be annual, but renew automatically unless cancelled by either party giving ninety days' notice to the other.

4. COMPENSATION.

For Hotel-Motel Tax Administration, the CITY agrees to pay GMA on the following basis.

For an annual fixed fee of nine hundred dollars (\$900) per lodging property located in the City limits or from which CITY may otherwise collect the Tax. Payment of the total contract amount is due upon execution of this agreement and will be prorated for the first year of participation based on the actual number of calendar months beginning in the month the agreement is executed; and will be billed on January 1 of each year thereafter for a full twelve (12) month period, unless and until this agreement shall be terminated.

CHANGES.

The CITY may from time to time request changes in the scope of the services to be performed hereunder. Such changes which are mutually agreed upon by and between the CITY and GMA shall be incorporated in written amendment to this agreement, subject to any approval which may be required by third parties with whom GMA may have contracted to perform its obligations hereunder. Services performed pursuant to a written amendment shall be billed as outlined in such written agreement.

5. PRINCIPAL-AGENT.

The CITY authorizes GMA to act as its agent for the purpose of performing its obligations under this Agreement. No other principal-agent relationship between the parties is created by this contract. GMA and its agents, subcontractors, officers and employees, shall have the authority to do all things necessary and appropriate to carry out GMA's obligations under this Agreement. No agent, subcontractor, officer, or employee of GMA will be considered an employee or officer of the CITY for any purpose and no agent, subcontractor, officer or employee of GMA is entitled to any of the benefits and privileges of a CITY employee or officer under any provision of the statutes of State of Georgia and/or ordinances of the CITY.

6. SERVICES AND MATERIALS TO BE FURNISHED BY THE CITY.

The CITY shall furnish GMA with all available necessary information, data, and material pertinent to the performance of this agreement in a timely manner. The _____ or his/her designee shall serve as the CITY's representative for liaison with GMA.

7. TERMINATION OF AGREEMENT.

The Agreement shall terminate absolutely and without further obligation on the part of the CITY at the close of the calendar year in which it is executed and at the close of each succeeding calendar year for which it may be renewed. The total obligation of the CITY for the calendar year of execution and in each calendar year renewal term, if renewed, shall be determined by the services utilized by CITY as the purchaser of such services pursuant to Section 2. The Agreement shall obligate the CITY only for those sums payable during the calendar year of execution or for those sums payable in the individual calendar year renewal term. Title to any supplies, materials, equipment or other personal property of GMA or its subcontractors shall remain in GMA or its subcontractors.

This Agreement shall be effective as of the date shown and continue in effect until either party gives notice of termination. Either party may terminate this agreement upon giving thirty (30) days prior written notice thereof to the other party setting forth the effective date of such termination.

8. INDEMNIFICATION.

Each party shall be responsible for its own acts and neither party will be responsible for any damages, costs, fees and expenses which arise out of the performance of this Agreement and which are due to the other party's own negligence, tortious acts or other unlawful conduct or the negligence, tortious acts or other unlawful conduct of the other party's respective agents, subcontractors, officers, and employees. For this purpose, neither GMA nor the CITY shall be deemed an agent of the other.

9. LIMITATION OF LIABILITY.

The CITY agrees that the aggregate limit of liability of GMA and its subcontractor TRGP hereunder (whether contractual, statutory, in tort or otherwise) for damages on any one or more or all claims (regardless of the number of different or other claims, claimants or occurrences) shall not exceed the professional fees and services paid under this contract. The CITY agrees that GMA and its subcontractor TRGP shall not be liable to CITY for any indirect, incidental, special or consequential damages, any lost profits or any claim or demand against CITY by any other party, arising out of or in connection with the performance of services hereunder.

10. MATTERS TO BE DISREGARDED.

The titles of the several sections, subsections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.

11. COMPLETENESS OF CONTRACT.

This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.

12. VENUE.

This agreement shall be governed by and construed in accordance with the laws of the State of Georgia.

13. NOTICES.

Any notices, bills, invoices, payments or reports required by this Agreement shall be sent by the parties via United States mail, postage prepaid. If to GMA they shall be addressed to the Director, Local Government Service, Georgia Municipal Association, PO Box 105377, Atlanta, Georgia 30348. If to the CITY they shall be addressed to the Mayor of the CITY at the CITY's official address.

14. CONSULTING SERVICES

None of the services provided pursuant to this agreement shall be regarded or treated as the practice of law or as legal advice.

15. GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT

GMA attests compliance with the requirements of O.C.G.A. §13-10-91 and Rule 300-10-1-.02 by the execution of the contractor affidavit attached as Exhibit A as shown in Rule 300-10-1-.07, or a substantially similar contractor affidavit, which document is attached to and made a part of this contract as Exhibit A.

GMA agrees that, in the event GMA employs or contracts with any subcontractor(s) in connection with the covered contract, GMA will secure from such subcontractor(s) attestation of the subcontractor's compliance with O.C.G.A. 13-10-91 and Rule 300-10-1-.02 by the subcontractor's execution of the subcontractor affidavit shown in Rule 300-10-1-.08 or a substantially similar subcontractor affidavit, and maintain records of such attestation for inspection by the City at any time.

IN WITNESS WHEREOF, the CITY and GMA have executed this agreement as of the date first written above.

ATTEST:

CITY OF

City Clerk

By: _____

Mayor

APPROVED AS TO FORM:

GEORGIA MUNICIPAL ASSOCIATION

City Attorney

By: _____
Executive Director

EXHIBIT A

CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that the individual, firm, or corporation which is contracting with the City of _____ has registered with and is participating in a federal work authorization program [any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603], in accordance with the applicability provisions and deadlines established in O.C.G.A. §13-10-91.

The undersigned further agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this contract with the City of _____, contractor will secure from such subcontractor(s) similar verification of compliance with O.C.G.A. §13-10-91 on the Subcontractor Affidavit provided in Rule 300-10-01-.08 or a substantially similar form. Contractor further agrees to maintain records of such compliance and provide a copy of each such verification to the City of _____ at the time the subcontractor(s) is retained to perform such service.

EEV / Basic Pilot Program User Identification
Number: 69371_____

BY: Authorized Officer or Agent of GMA:

Title of Authorized Officer or Agent of
GMA:_____

Printed Name of Authorized Officer or
Agent:_____

Date: _____

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
_____ DAY OF _____, _____

Notary Public:_____

Print Name:_____

SEAL
My Commission Expires: _____