

CONTRACT TO PROVIDE SERVICES
RELATIVE TO ALCOHOLIC BEVERAGE TAX OPERATION AND COMPLIANCE SERVICE
BETWEEN
THE GEORGIA MUNICIPAL ASSOCIATION
AND
THE CITY OF _____

This Contract is entered into this _____ day of _____, 20____, by and between the Georgia Municipal Association (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 Alcoholic Beverage Taxes; 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 recovering revenue to which they are entitled from Alcoholic Beverage Taxes; and

WHEREAS, the CITY desires to utilize said services to ensure payment of amounts due for Alcoholic Beverage Taxes from companies conducting business within the CITY.

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.

GMA shall perform the following services:

- Communicate with CITY's designated staff to review service objectives, scope and schedule of work, public relations and logistical matters. GMA will also establish an appropriate liaison with the CITY and establish logical checkpoints for reviewing progress.

- Review applicable provisions of the CITY's municipal code and ordinances adopted by the CITY.
- Examine records pertaining to alcoholic beverage taxes to ensure accuracy and to identify errors or omissions that may be resulting in deficient payment to the CITY.
- For each error or omission identified and confirmed, submit substantiating documentation to designated CITY staff in order to facilitate recovery of revenues due to the CITY.
- Meet with designated CITY official(s) as necessary to review findings and recommendations.

Specifically, for alcoholic beverage tax operation and compliance reviews, GMA shall:

- Analyze periodic payment records of subject businesses.
- Develop site profiles of businesses for inclusion in the database.
- Identify potential deficiencies.
- As directed by the CITY, conduct on-site examinations of businesses and other fieldwork as necessary to substantiate delinquencies.
- Provide to the CITY a compliance review report, which shall include an alphabetical listing by taxpayer/intermediary of all errors/omissions, detected for the CITY pursuant to the compliance review.
- As directed by the CITY, draft notices of deficiency determination and tax assessment, detailing deficient alcoholic beverage taxes, interest, and penalties identified pursuant to the compliance review, and prepare applicable correspondence, procedural statements, return forms, ordinances and agreements.
- Review and advise City respecting matters in extenuation and mitigation offered by recipients of notices of deficiency determination.
- Advise CITY officials on methods and systems to improve compliance and collection.

3) TIME OF PERFORMANCE.

The services to be performed hereunder by GMA shall be undertaken and completed 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. The compliance review report(s) shall be delivered within 90 business days after the receipt of necessary data to complete the compliance review, except for exigencies beyond the control of GMA.

4) COMPENSATION.

The CITY agrees to pay GMA on the following basis for Alcoholic Beverage Tax Review Services:

An hourly fee of \$125 per hour plus actual reasonable expenses for services rendered pursuant to this contract. The city will be billed on a monthly basis as work is completed during the course of the project. Final payment is due no later than 30 days after the final report is issued. Expenses include coach airfare, car rentals, meals, lodging, telephone, mail, photocopying, and actual reasonable expenses for consumable supplies and research materials such as maps, directories, etc.

5) 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.

6) 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.

7) 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 CITY shall also provide adequate CITY office space, staff, and facilities necessary to the performance of this Agreement, including desks, chairs, and telecommunication equipment. The _____ or his/her designee shall serve as the CITY's representative for liaison with GMA.

8) 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.

Both the CITY and GMA shall have the right to terminate this Agreement by giving at least thirty (30) days prior written notice of such termination to the other party and specifying the effective date thereof. GMA shall be entitled to payment for services rendered to the CITY as of the effective date of termination, including any out-of-pocket expenses through the effective date of termination.

9) 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.

10) LIMITATION OF LIABILITY.

The CITY agrees that the aggregate limit of liability of GMA and its subcontractor TRPG 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 paid under this contract. The CITY agrees that GMA and its subcontractor TRPG 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.

11) 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.

12) 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.

13) VENUE.

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

14) 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 Executive Director, Georgia Municipal Association, 201 Pryor Street, SW, Atlanta, Georgia 30303. If to the CITY they shall be addressed to the Mayor of the CITY at the CITY's official address.

15) 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.

16) 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 Appendix 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

