

A RESOLUTION

authorizing tolling agreements with telephone companies operating within the City of Columbia during the pendency of any review or audit of payment of gross receipts license taxes and granting further authority.

WHEREAS, the City of Columbia is conducting a review and audit to determine the existence or extent of possible underpayment of the gross receipts license tax by telephone companies operating in the City (“Audits”); and

WHEREAS, the City and New Cingular Wireless PCS, LLC desire to enter into a tolling agreement, as more fully described in Exhibit A attached hereto (“New Cingular Wireless Tolling Agreement”), and the Council finds it in the best interest of the City to enter into such tolling agreement; and

WHEREAS, the City and Southwestern Bell Telephone Company desire to enter into a tolling agreement, as more fully described in Exhibit B attached hereto (“Southwestern Bell Tolling Agreement”), and the Council finds it in the best interest of the City to enter into such tolling agreement; and

WHEREAS, in the course of conducting the Audits, the City may require additional tolling agreements with other persons or entities subject to the cities gross receipts license tax and the City Council finds it in the best interest of the City to enter into such tolling agreements substantially the same as Exhibits A or B; and

WHEREAS, in the course of conducting the Audits, the City may be required, as authorized by law, to compel by subpoena the production of books, papers, and other evidence for the purpose of investigating the existence or extent of possible underpayment of the gross receipts license tax on telephone companies.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. The City Manager is hereby authorized to execute tolling agreements with New Cingular Wireless PCS, LLC, a/k/a AT&T Mobility, and Southwestern Bell Telephone Company. The form and content of the agreements shall be substantially as set forth in "Exhibit A" and “Exhibit B,” respectively, attached hereto and made a part hereof. The City Manager is further authorized to execute on behalf of the City tolling agreements substantially in the form of Exhibits A or B with other persons or entities subject to the cities gross receipts license tax as required during the course of the Audits.

SECTION 2. The City Council hereby authorizes the City Manager during the course of the Audits, as necessary, to take such actions and issue and compel by subpoena the production of telephone companies' books, papers, and other evidence for the purpose of investigating the existence or extent of possible underpayment of the gross receipts license tax on telephone companies.

SECTION 3. The City Council hereby authorizes the City Manager and Special Legal Counsel to take all such further actions as may be necessary to carry out the intent of this resolution and the Audits.

ADOPTED this _____ day of _____, 2018.

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor