COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S Parrott
Meeting Date:	Thursday, May 14, 2015	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's request to contract with PRA Government Services, LLC, doing business as RDS, to provide services for potential discovery and recovery of occupational and business license revenue, and approval for the County Administrator to sign the required documents.

Background/History/Details:

RDS helps local governments discover, recover, and generate more revenue related to unreported Occupational Tax and Business Licenses. There is no cost to the County, pending location and recoupment of revenue.

Consideration to RDS is twenty-five percent (25%) of business license revenues collected through the efforts of RDS.

The contract has been vetted by Legal.

What action are you seeking from the Board of Commissioners?

Approval of staff's request to contract with PRA Government Services, LLC, doing business as RDS, to provide services for potential discovery and recovery of occupational and business license revenue, and approval for the County Administrator to sign the required documents.

If this item requires funding, please describe:

Not Applicable.

Has this request been considered within the past two years?	No	If so, when?	
Is Audio-Visual Equipment Required for this Request?*	No	Backup Provided with Request?	Yes

**** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.***

Approved by Finance	Yes	Reviewed by Legal	
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval			

Staff Notes:

In Georgia, RDS has administered the complete Occupation / Business Tax process for Fulton County for over seven years with the contract continuing to the present day. RDS currently provides similar services with the City of Atlanta, the City of Dunwoody, the City of Garden City, and the City of Clarkston. RDS also has clients in Alabama, namely, the City of Mobile and the City of Vestavia Hills.

RDS
revenue discovery systems

800 Beacon Parkway West, Suite 300
Birmingham, Alabama 35209

800.556.7274 • 205.324.0088 • 205.423.4099 fax
www.revds.com • @smartgovt

April 15, 2015

Trina C. Barwicks
Contract Administrator
Fayette County Purchasing Dept.
140 Stonewall Ave. W, Ste. 204
Fayetteville, Ga. 30214

Re: 959-S Tax Revenue Enhancement Agreement

Dear Ms. Barwicks,

Please find enclosed two (2) signed contracts for business license discovery/recovery services between PRA Government Services, LLC dba RDS and Fayette County Georgia.

Once the contracts are fully executed, please return a copy to the following address:

RDS
Attn: Shundala Cox
800 Beacon Parkway West, Suite 300
Birmingham, AL 35209

If you have any questions, please contact me directly at 205-423-4146.

Thanks,

Shundala Cox
Client Relations Representative

Tax Revenue Enhancement Agreement
Business License Discovery/Recovery

This agreement made as of the ____ day of _____, 2015 by and between PRA Government Services, LLC d/b/a RDS ("RDS") and County of Fayette, Georgia, a Georgia County ("COUNTY").

WITNESSETH

In consideration of the covenants and agreements herein mentioned and for good and other valuable consideration, the receipt of which is hereby acknowledged, the parties hereto agree to enter into this Agreement, whereby RDS shall provide business license discovery and recovery services to the County according to the following provisions:

A. Business License Discovery/Recovery Services

1. Discovery/Recovery Services include:
   i. Analysis of two or more municipal lists. These lists could include: current business license data, sales tax data, property tax lists and telephone directories at least once a year.
   ii. Properties/entities that are not in one or all of the databases are presumed unlicensed.
   iii. RDS will generate a letter requiring payment, proof of payment, or documented response for all properties/entities presumed unlicensed. If no response, RDS may mail additional letters and contact the property/entity via phone call before proceeding with additional collection procedures. All such communications shall be subject to review and approval by County prior to distribution.
2. Taxpayer Remittance: Taxpayers will remit payments to County of Fayette, in care of a Post Office Box to be maintained by RDS for this purpose.
3. Deposit Process: Deposits are made to the extent that funds have been received, via Automated Clearing House of the amounts and to the designated recipients as instructed by the COUNTY for each type of tax collected, as shown in more detail on **Exhibit A**. COUNTY shall notify RDS in writing immediately of all changes in amounts to be deposited into the accounts of designated recipients.
4. Notification, Reporting to COUNTY: RDS will provide COUNTY with timely reports including, but not limited to, payment listings showing all monies received, a detail and summary reconciliation report that corresponds to COUNTY's account numbers and all fees paid to RDS. COUNTY will be responsible for Business License renewals thereafter.
5. Taxpayer service: RDS will provide a taxpayer assistance number for taxpayer questions.
6. Consideration for Discovery/Recovery Services: RDS will receive twenty-five percent (25%) of business license revenue collected by County through the efforts of RDS hereunder.

B. General Provisions

1. RDS, in collecting any fee, tax, interest, court cost, or penalty shall have no authority to determine the amount of fee, tax, interest, court cost, or penalty owed the state, county, or municipal governing authority.
2. Term of the Agreement: This Agreement shall be for a term of one (1) year following the date of execution (the "Initial Period"), and shall thereafter automatically extend for two successive one-year periods (each a "Renewal Period") unless either party gives written notice of nonrenewal to the other party at least 90 days prior to the applicable Renewal Period. Either party shall have the right to terminate this Agreement in the event of a material breach by the other party. Any such termination may be made only by providing ninety (90) days written notice to the other party, specifically identifying the breach or breaches on which termination is based. Following receipt of such notice, the party in breach shall have thirty (30) days to cure such breach or breaches. In the event that such cure is not made, this Agreement shall terminate in accordance with the initial ninety (90) days notice.
3. Effect of Termination: Notwithstanding non-renewal or termination of this Agreement, COUNTY shall be obligated to pay RDS for services performed through the effective date of termination for which RDS has not been previously paid. In addition, because the services performed by RDS prior to termination or non-renewal of this Agreement may result in the COUNTY's receipt of revenue after termination which are subject to RDS' fee, the COUNTY shall remain obligated after termination or non-renewal to provide to RDS such information as is necessary for RDS to calculate compensation due as a result of the receipt of revenue by the COUNTY. The COUNTY shall remain obligated to pay RDS' invoices therefore in accordance with the terms of this Agreement.

4. Indemnity: To the fullest extent allowed by law, RDS hereby agrees to indemnify and hold COUNTY harmless from any claims and against all costs, expenses, damages, claims and liabilities based upon or arising solely out of a breach of this Agreement by RDS. Except as set forth in the preceding sentence, to the full extent allowed by law, COUNTY hereby agrees to indemnify and hold RDS harmless from any claims and against all costs, expenses, damages, claims and liabilities relating to sales, use and other taxes of COUNTY, including, but not limited to, determination of taxes due from taxpayers, the collection thereof, the Deposit Process . Section A(3), above, and any refunding related thereto.

5. Limitation of Liability: To the maximum extent permitted by law, in no event shall RDS, its employees, contractors, directors, affiliates and/ or agents be liable for any special, incidental or consequential damages, such as, but not limited to, delay, lost data, disruption, and loss of anticipated profits or revenue arising from or related to the services, whether liability is asserted in contract or tort, and whether or not RDS has been advised of the possibility of any such loss or damage. In addition, RDS' total liability hereunder, including reasonable attorneys fees and costs, shall in no event exceed an amount equal to the fee paid by the COUNTY for the affected service to which the claim pertains. The foregoing sets forth the COUNTY's exclusive remedy for claims arising from or out of this Agreement. The provisions of this section allocate the risks between RDS and the COUNTY and RDS' pricing reflects the allocation of risk and limitation of liability specified herein.

6. Equal Opportunity to Draft: The Parties have participated and had an equal opportunity to participate in the drafting of this Agreement. No ambiguity shall be construed against any Party upon a claim that that party drafted the ambiguous language.

7. Assignment: This Agreement shall be binding upon and inure to the benefit of the Parties, their successors, representatives and assigns. RDS shall not assign this Agreement, or delegate its duties or obligations under this Agreement, without the prior written consent of COUNTY, which consent shall not be unreasonably withheld, delayed or conditioned. Notwithstanding the foregoing, RDS may assign this Agreement, in whole or in part, without the consent of COUNTY to any corporation or entity into which or with which RDS has merged or consolidated; any parent, subsidiary, successor or affiliated corporation of RDS; or any corporation or entity which acquires all or substantially all of the assets of RDS. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the parties and their successors or assigns.

8. Force Majeure: RDS shall not be in default of its obligations hereunder to the extent that its performance is delayed or prevented by causes beyond its control, including but not limited to acts of God, government, weather, fire, power or telecommunications failures, inability to obtain supplies, breakdown of equipment or interruption in vendor services or communications.

9. Subcontractors: RDS shall have the right to hire assistants as subcontractors or to use employees to provide the Services required by this Agreement. RDS, in rendering performance under this Agreement shall be deemed an independent contractor and nothing contained herein shall constitute this arrangement to be employment, a joint venture, or a partnership. RDS shall be solely responsible for and shall hold COUNTY harmless from any and all claims for any employee related fees and costs including without limitation employee insurance, employment taxes, workman's compensation, withholding taxes or income taxes.

10. Intellectual Property Rights: The entire right, title and interest in and to RDS' database and all copyrights, patents, trade secrets, trademarks, trade names, and all other intellectual property rights associated with any and all ideas, concepts, techniques, inventions, processes, or works of authorship including, but not limited to, all materials in written or other tangible form developed or created in the course of this Agreement (collectively, the "Work Product") shall vest exclusively in RDS. The foregoing notwithstanding, in no event shall any COUNTY-owned data provided to RDS be deemed included within the Work Product.

11. Entire Agreement: This Agreement constitutes the entire agreement between the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter contained herein. Said Agreement shall not be amended, altered, or changed, except by a written Agreement signed by both parties hereto.

12. Invalidity: If any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained thereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

13. This Agreement shall be governed in all respects by the laws of the State of Georgia, without regard to choice of law provisions. Any claim or dispute brought under this Agreement shall be resolved in the state or federal courts having jurisdiction over Fayette County, Georgia.

14. Effective Date: The effective date for the performance of services under the terms of this agreement shall commence _____ 1, 2015.

IN WITNESS WHEREOF, the parties hereto as of the date first above written have duly executed this Agreement.

FRA GOVERNMENT SERVICES, LLC d/b/a RDS	COUNTY OF Fayette
By: Kenneth Rothell	By: _____
Its: COO & SVP, Operations	Its: County Administrator

Proposed pricing contained herein is valid for 60 days from date of issuance. Issued 2/6/2015

Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1)

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 engaged in the physical performance of services on behalf of Fayette County, Georgia has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

109479
Federal Work Authorization User Identification Number

3/24/2009
Date of Authorization

FRA Government Services, LLC dba RDS
Name of Contractor

#959-S Tax Revenue Enhancement
Name of Project

Fayette County Georgia
Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on April, 15, 2015 in (city) Birmingham, (state) Alabama

Kennon Walthall
Signature of Authorized Officer or Agent

KENNON WALTHALL SVP
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE 15th DAY OF April, 2015.

Sherrie Elaine Dale
NOTARY PUBLIC

My Commission Expires:

Sherrie Elaine Dale
Notary Public
STATE OF ALABAMA
MY COMM. EXP. 5-23-2016

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

PRA Group, INC.

2 Business name/disregarded entity name, if different from above

PRA Government Services, LLC dba RDS

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

600 Beacon Parkway West Ste 900

Requester's name and address (optional)

6 City, state, and ZIP code

Birmingham, Alabama 35209

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number
7 5 – 3 0 7 8 6 7 5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Richard Snead Date ▶ 1/14/15

General instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

JSR
4W9000 2.000