

**IN THE SUPREME COURT
STATE OF GEORGIA**

Case No. S17G2011

EARTHLINK, INC.; EARTHLINK,
LLC; DELTACOM, LLC; and
BUSINESS TELECOM, LLC,

Defendants/Appellants,

v.

COBB COUNTY, GEORGIA,
and GWINNETT COUNTY,
GEORGIA,

Plaintiffs/Appellees.

BELLSOUTH
TELECOMMUNICATIONS, LLC,
d/b/a AT&T GEORGIA,

Defendant/Appellant,

v.

COBB COUNTY, GEORGIA,
and GWINNETT COUNTY,
GEORGIA,

Plaintiffs/Appellees.

**AMICUS CURIAE BRIEF OF COUNCIL ON STATE TAXATION
IN SUPPORT OF APPELLANTS**

Jonathan A. Feldman
Georgia Bar No. 257707
EVERSHEDS SUTHERLAND (US) LLP
999 Peachtree Street, NE, Suite 2300
Atlanta, Georgia 30309-3996
404.853.8189

*Attorney for Amicus Curiae
Council On State Taxation*

TABLE OF CONTENTS

TABLE OF CONTENTS.....	i
TABLE OF AUTHORITIES	ii
I. INTRODUCTION	1
II. STATEMENT OF INTEREST.....	2
III. STATEMENT OF FACTS	3
IV. ARGUMENT.....	3
A. This Court Should Determine Whether the 911 Charge Is a Tax or a Fee on a Uniform State-Wide Basis.....	3
B. Appellees’ Failure to Follow the 911 Act’s Audit and Collection Procedures Violated Appellants’ Due Process Rights.....	8
V. CONCLUSION.....	14
CERTIFICATE OF SERVICE	16

TABLE OF AUTHORITIES

	Page(s)
Cases	
<i>BellSouth Telecommunications, LLC v. Cobb County</i> , 342 Ga. App. 323 (2017).....	9
<i>City of Atlanta v. Hotels.com, L.P.</i> , 285 Ga. 231 (2009).....	2–3
<i>Daniels v. Williams</i> , 474 U.S. 327 (1986).....	10–11
<i>Fulton County v. T-Mobile, South, LLC</i> , 305 Ga. App. 466 (2010).....	6
<i>Greater Georgia Amusements, LLC v. State</i> , 317 Ga. App. 118 (2012).....	12
<i>Quill Corp. v. North Dakota ex rel. Heitkamp</i> , 504 U.S. 298 (1992).....	5
<i>Sears, Roebuck & Co. v. Parsons</i> , 260 Ga. 824 (1991).....	12
<i>South Dakota v. Wayfair, Inc.</i> , 138 S. Ct. 2080 (2018).....	5
Statutes	
O.C.G.A. § 46-5-120 <i>et seq.</i> (“911 Act”).....	<i>passim</i>
O.C.G.A. § 46-5-134(b).....	10
O.C.G.A. § 46-5-134(d)(4).....	9
Constitution	
U.S. Const. art. I, § 8.....	4
Legislation	
No Regulation Without Representation Act of 2017, H.R. 2887, 115th Cong. (2017).....	4
Stop Taxing Our Potential Act of 2018, S. 3180, 115th Cong. (2018).....	4
Ga. Act 372 (H.B. 811) (May 3, 2018).....	12–13

Other Authorities

ABA Comm’n on Ethics & Prof’l Responsibility, Formal Op. 342 (Nov. 24, 1975)13–14

COST Policy Statement, *Government Utilization of Contingent Fee Arrangements in Tax Audits and Appeals* (<https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policy-positions/government-utilization-of-contingent-fee-arrangements-in-tax-audits-and-appeals.pdf>) 11

Gupta & Mills, *Does Disconformity in State Corporate Income Tax Systems Affect Compliance Cost Burdens?*, 56 Nat’l Tax J. 355 (2003)8

Stuart Taylor, Jr., *Opening Argument - How a Few Rich Lawyers Tax the Rest of Us*, Nat’l J. (June 26, 1999) 13

I. INTRODUCTION

The Georgia Court of Appeals improperly held that the determination of whether Georgia's 911 monthly charge imposed on telephone customers is a tax or fee should be made on a locality-by-locality basis, rather than on a state-wide basis. This is troubling given that the 911 charge is authorized and imposed by a law that applies to all the state's local governments. Georgia Emergency Telephone Number 9-1-1 Service Act of 1977, O.C.G.A. § 46-5-120 *et seq.* ("911 Act"). Allowing a state-wide statute to be determined on a locality-by-locality basis, such as by the Superior Court of each county, flies directly in the face of sound tax policy by discouraging uniformity and predictability. It also creates a greater compliance burden for multijurisdictional businesses and increases administration costs for state and local governments.

Additionally, this Court should find the Appellees' failure to follow the specified audit and collection procedures provided for in the 911 Act violates fundamental due process rights. This Court should also reinforce its long-standing precedent establishing that the Appellees' use of third-party contingency fee contractors to initiate and litigate tax cases violates this state's public policy. For all these reasons, the Council On State Taxation ("COST") respectfully urges this Court to reverse the Court of Appeals' decision.

II. STATEMENT OF INTEREST

COST is a nonprofit trade association based in Washington, D.C. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce. COST's objective is to preserve and promote the equitable and nondiscriminatory state and local taxation of multijurisdictional business entities, a mission COST has steadfastly maintained since its inception.

Today, COST has grown to an independent membership of approximately 550 of the largest multistate corporations engaged in interstate and international business representing industries doing business in every state. COST members represent that part of the nation's business sector that is most directly affected by state taxation of interstate and international business operations.

COST's members are interested in this case because of the compliance burdens and procedural irregularities that it raises. Unless this Court addresses key issues raised in this case, the Court of Appeals' decision will create substantial uncertainty for COST's members, many of which conduct substantial business in Georgia, employ a substantial number of Georgia residents, and own extensive property in Georgia.

As *Amicus*, COST has participated in numerous significant United States Supreme Court and state tax cases over the past 40 years. Specifically in Georgia, COST filed as *amicus curiae* before this Court in *City of Atlanta v. Hotels.com*,

L.P., 285 Ga. 231 (2009). Given its history of engaging on issues of state and local taxing powers, COST will provide this Court with its unique perspective.

Specifically, COST will highlight the importance of the application of the 911 Act and that the determination of whether a 911 charge is a tax or fee should be determined at the state level as opposed to on a locality-by-locality basis. COST will also identify and discuss several important state and local tax policy principles that this Court can utilize when making its decision.¹

III. STATEMENT OF FACTS

Amicus concurs with the Statement of Facts and Procedural History as set forth in Appellants' Brief filed with this Court.

IV. ARGUMENT

A. This Court Should Determine Whether the 911 Charge Is a Tax or a Fee on a Uniform State-Wide Basis.

While this case raises the question of whether Georgia's 911 charge is a tax or a fee, even more fundamental, however, is whether that issue should be determined on a uniform state-wide basis or on a locality-by-locality basis. Given the charge is authorized and imposed by a state statute, *Amicus* believes it should be determined on a state-wide basis. The Court of Appeals determined that the locality-by-locality method applies, which flies in the face of sound tax policy and

¹ These "tax policy" principles equally apply to fees imposed by governments.

administration and defies common sense. That determination was in error; therefore, this Court should reverse the lower court's decision and require this issue to be resolved on a uniform state-wide level. In addition, *Amicus* supports the Appellants' position that the 911 charge the local governments can impose is a "tax" and not a "fee."

Sound tax policy is grounded on certainty, fairness, transparency, and ease of administration and compliance. Each of these principles reinforces taxpayers' confidence in the voluntary compliance system, which is the backbone of our U.S. taxing regime. The United States Constitution, which provides for our unique federalist system, allows states to impose their own taxing systems, subject to certain limitations.² This system, however, can heavily burden multijurisdictional businesses. To address those concerns and, importantly, to stave off federal preemption that would limit the states' and their local governments' power to tax and regulate, the states and their local governments have made efforts to create tax systems that are somewhat similar and/or uniform to assist businesses in effectively and efficiently complying with those laws.³ With thousands of state

² U.S. Const. art. I, § 8, gives Congress the ability to regulate interstate commerce.

³ Legislation has been introduced during this session of Congress that would restrict the states' ability to tax and impose regulations against multijurisdictional businesses. See No Regulation Without Representation Act of 2017, H.R. 2887, 115th Cong. (2017), and Stop Taxing Our Potential Act of 2018, S. 3180, 115th Cong. (2018).

and local taxing jurisdictions in the United States, uniformity has become increasingly important.⁴ Even state tax agencies realize the importance of uniformity, and the states have established government-based organizations, such as the Multistate Tax Commission (“MTC”) and the Streamlined Sales and Use Tax Agreement (“SSUTA”), to work toward the goal of uniformity. SSUTA is an agreement that has 23 full member states (Georgia is one of those states) that have adopted uniform sales tax laws that provide the states the option to tax (or not tax) certain products and services. SSUTA also provides remote sellers with services to collect and remit the member states’ sales and use taxes. One of the primary goals of both these state-led government organizations is to create more uniform administrative systems to achieve greater compliance with the states’ laws.

The U.S. Supreme Court in *South Dakota v. Wayfair, Inc.*, 138 S. Ct. 2080, 2099–2100 (2018), recently emphasized the importance of SSUTA in preventing “undue burdens upon interstate commerce” by providing for uniform tax rules and single state administration. “This system standardizes taxes to reduce administrative and compliance costs: It requires a single, state level tax

⁴ There are over 10,000 taxing jurisdictions in the United States just for sales/use tax purposes. See *South Dakota v. Wayfair, Inc.*, 138 S. Ct. 2080, 2103 (2018) (Roberts, C.J., dissenting). This is an increase from 6,000 sales and use tax jurisdictions noted by the U.S. Supreme Court in 1992. See *Quill Corp. v. North Dakota ex rel. Heitkamp*, 504 U.S. 298, 313 n.6 (1992).

administration, uniform definitions of products and services, simplified tax rate structures, and other uniform rules.” *Id.*

Given the importance of uniformity in the state and local tax arena for multijurisdictional businesses, we urge this Court to reverse the Court of Appeals’ determination that Georgia’s 911 charge should be adjudged a tax or fee on a local, rather than a state-wide, basis. This issue must be determined at the state level to provide the uniform, consistent guidance that multijurisdictional businesses need. Otherwise, those businesses will be left with a labyrinth of varying local regimes to navigate. This outcome would undermine the Georgia legislature’s enactment of its *state-wide* 911 Act.⁵

The Court of Appeals’ opinion, if not reversed, will spawn recurring litigation that will likely result in conflicting court decisions. This will be a significant impediment for businesses conducting their operations in multiple locations within the state as well as the country (and internationally for many COST members). To allow this issue to be determined on a case-by-case (*i.e.*, locality-by-locality) basis goes against sound tax policy, creates a heavy compliance burden for multijurisdictional businesses, and greatly increases litigation costs for businesses and governments.

⁵ The majority’s decision on this point also conflicts with the Court of Appeals’ prior unanimous holding in *Fulton County v. T-Mobile, South, LLC*, 305 Ga. App. 466 (2010), that 911 charges are taxes, not fees, on a state-wide basis.

Because Georgia localities strive for great latitude to create, impose, and administer diverse types of taxes, there can be no doubt that the Court of Appeals' decision will result in significant and unwarranted litigation and complexity. This is especially problematic given that the 911 Act itself is a state-wide law enacted by the state legislature. If the lower court's ruling stands, it will allow some counties to impose the charges under the 911 Act as a tax and other counties to impose the same 911 charges as a fee. Separate local determination of this issue will sow widespread confusion and complexity as multijurisdictional businesses will be required to comply with numerous different local taxing and regulatory regimes.

The Court of Appeals' decision, unless overturned, will also undermine and erode voluntary compliance. Voluntary compliance with the law is the backbone of the American legal system, especially with taxation. It is what sets the United States apart from other nations that are less successful with fostering law-abiding societies. Effective voluntary compliance means multijurisdictional businesses should, on their own, be able to understand and comply with the laws of every state and its local governments. To prepare a multitude of returns, reports, and other filings, and remit the appropriate taxes or fees, businesses need to have a clear understanding of state and local laws. Large multijurisdictional businesses that file in multiple state and local jurisdictions (such as *Amicus*' members) are required to

prepare and file hundreds or even thousands of state and local returns/reports. Uniformity among the states, and more importantly the localities, is the “linchpin” to ease this heavy compliance burden.⁶ Thus, it is imperative for this Court to reverse the Court of Appeals’ decision and determine whether the 911 charge is a tax or fee on a state-wide basis.

B. Appellees’ Failure to Follow the 911 Act’s Audit and Collection Procedures Violated Appellants’ Due Process Rights.

This case has an unusual procedural history. Generally, when a state or local government attempts to impose a tax or fee against a business, the governmental agency responsible for administering the tax or fee is required to notify that business that the agency will be conducting an audit of the business’s activities. Following the agency’s audit of the business, the agency then notifies the business whether it intends to impose an additional tax or fee (or, if there is an overpayment, to process a refund). Where the government agency seeks to impose an additional amount, the business is put on notice and given the opportunity to dispute the assessed charges at the administrative level. If a resolution is not reached at the administrative review level, then the business generally has the opportunity or right to appeal the assessment to an independent tribunal (administrative or judicial).

⁶ See Gupta & Mills, *Does Disconformity in State Corporate Income Tax Systems Affect Compliance Cost Burdens?*, 56 Nat’l Tax J. 355 (2003). “[W]e find that nonuniformity among the states indeed increases corporations’ compliance cost burdens.” *Id.* at 370.

Thus, the business generally has the right to decide whether to pay the assessment without contesting the agency's determination or to dispute that assessment through litigation. This is an important procedural safeguard, because litigation is a lengthy and expensive process. Further, this process is well known to, and expected by, businesses. Importantly, it also generally complies with due process requirements.

In this case, however, Appellees circumvented the traditional procedures that safeguard taxpayers' due process rights. As pointed out by the Court of Appeals, "[a]lthough the 9-1-1 Act does not provide that local governments have a right of action against telephone *companies*, it does provide a similar right of action against telephone *customers*." *BellSouth Telecomms., LLC v. Cobb Cty.*, 342 Ga. App. 323, 327 (2017). And, while the local governments do have the authority to audit under the 911 Act, *see* O.C.G.A. § 46-5-134(d)(4), the first notice of the specific violations of the 911 Act alleged in these complaints was when the Appellants were faced with this contingency fee-based lawsuit.

The plain language of the 911 Act does not clearly require billing 911 charges in the manner claimed by Appellees, and *Amicus* strongly supports the Appellants' claim that Appellees have no right of action against them in this case. *Amicus*, however, further seeks to point out that the procedural process in this case also denied Appellants their due process rights. Due process requires that certain

notice and hearing rights be provided. Here, Appellants were not provided the requisite notice that the Appellees believed Appellants were not properly collecting the disputed 911 charges. Nor did Appellees make a determination that Appellants were under-collecting based on an audit of Appellants' books and records.

Further, the Appellants were never provided the opportunity to dispute that claim at the administrative level, which is customary. This Court must make it clear that it is unacceptable to first be notified of this type of an additional collection obligation through the service of a complaint, as opposed to a notice of intent to audit. It also directly contravenes the 911 Act, which provides that local governments must collect the 911 charges from a telephone company's customer if that customer refuses to pay the charges to the telephone company. *See* O.C.G.A. § 46-5-134(b). In other words, the 911 charge is directly imposed on the customers of a telephone company, and a telephone company is merely an intermediary between the local governments and the telephone customers for collection of the charges. *See id.*

The particular facts of this case—that this lawsuit was initiated by a third-party contingency fee contractor and that the Appellees have no inherent collection authority against the Appellants—underscores the peculiarity of the outcome. The actions by Appellees' contingency fee-based contractors go against “the traditional and common-sense notion that the Due Process Clause, like its forebear in the

Magna Carta, was intended to secure the individual from the arbitrary exercise of the powers of government.” *Daniels v. Williams*, 474 U.S. 327, 331 (1986) (citations omitted). Regardless of whether the 911 charges are determined to be a fee or a tax, this Court needs to make it clear that the audit and collection provisions already provided for in the 911 Act must be followed.

COST’s membership has a strong interest in ensuring that state and local governments are not permitted to outsource their 911 charge functions to contingency fee consultants and attorneys who have a direct profit interest in the outcome of a case.⁷ Specifically, COST is concerned with contingency fee arrangements associated with what is appropriately an audit function of the local governments.⁸

Appellees contracted with Expert Discovery LLC (the “contractor”) and agreed to pay the contractor a 11.67% success fee if it is successful in collecting

⁷ COST has a policy statement, *Government Utilization of Contingent Fee Arrangements in Tax Audits and Appeals*, which is directly on point: “Such arrangements jeopardize the neutral and objective weighing of the public’s interest and instead create a direct economic interest in the outcome of the services rendered. Consequently, such arrangements must be avoided.” (<https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policy-positions/government-utilization-of-contingent-fee-arrangements-in-tax-audits-and-appeals.pdf>.)

⁸ The concern expressed here regarding contingency fee arrangements relates to the audit function of determining what tax/fee is owed. Contingency fee arrangements for delinquent tax/fee collection do not pose the same problems because the tax/fee is already determined to be owed.

the disputed 911 charge. Further, the contractor will continue to profit from the contingency fee arrangement for two additional years based on any additional charges collected. (*See* excerpts from Prof'l Servs. Contract between Gwinnett Cty., Ga. and Expert Discovery LLC, at 4 (dated Sept. 2015), quoted in Brief of *Amici* USTelecom and INCOMPAS in Support of Petition for Certiorari, at 9–11 (Sept. 19, 2017).) This Court has already made it clear that such contingency fee arrangements are not permitted and are void as against public policy:

In the exercise of that power, the government by necessity acts through its agents. However, this necessity does not require nor authorize the creation of a contractual relationship by which the agent contingently shares in a percentage of the tax collected, and we hold that such an agreement offends public policy. The people's entitlement to fair and impartial tax assessments lies at the heart of our system, and, indeed, was a basic principle upon which this country was founded. Fairness and impartiality are threatened where a private organization has a financial stake in the amount of tax collected as a result of the assessment it recommends.

Sears, Roebuck & Co. v. Parsons, 260 Ga. 824, 825 (1991). *See also Greater Ga. Amusements, LLC v. State*, 317 Ga. App. 118, 122 (2012) (Court of Appeals of Georgia held a contingency fee contract not related to a tax was also “void as against Georgia public policy”).

Given the public policy concerns with contingency fee auditing, any grant of authority to conduct such auditing should only be by express authority provided by Georgia's General Assembly. This is exactly what the legislature did this year

when it passed Georgia Act 372 (H.B. 811) (May 3, 2018). That legislation allows the Georgia Department of Revenue, solely for data analytics purposes, to use a limited contingency fee arrangement. Importantly, the legislation continues to require the Department of Revenue itself to issue any assessments and ultimately determine if any additional tax is due from a taxpayer. In contrast, in this case, there is no legislative support for a contingency fee arrangement and there is no evidence that the local governments—rather than the contingency fee contractors—are making the determination of what additional 911 charges Georgia customers owe.

It is unequitable to allow Appellees to use contingency fee contractors to exploit perceived ambiguities with provisions of the 911 Act regarding how 911 charges are to be calculated. These contractors have hastily pursued litigation as a quick revenue-generating mechanism rather than following procedural due process to work these issues out at the administrative level or pursuing legislation to address ambiguities or shortcomings in the 911 Act. Further, the use of contingency fee contractors by governments can create an appearance of impropriety, and governments are expected to act with the highest ethical standard. *See* Stuart Taylor, Jr., *Opening Argument - How a Few Rich Lawyers Tax the Rest of Us*, Nat'l J. (June 26, 1999). Finally, the ABA has issued a formal opinion on the issue. ABA Comm'n on Ethics & Prof'l Responsibility, Formal Op. 342 (Nov.

24, 1975) (“The salaried government employee does not have the financial interest in the success . . . that is inherent in private practice.”).

This Court should reaffirm that Georgia’s counties, lacking legislative authority, may not use contingency fee contractors to determine liability for taxes or fees, including 911 charges, to prevent damage to the public’s confidence in the government’s ability to administer the charges fairly. The counties should not be able to endorse litigation by contingency fee contractors seeking to expand the coverage of 911 charges for their personal benefit under the ostensible cloak of state authority.

V. CONCLUSION

For the preceding reasons, *Amicus* respectfully requests this Court reverse the Court of Appeals’ decision and hold that the determination of whether 911 charges are a tax or fee must be decided on a state-wide basis. Furthermore, this Court should rule that the lack of an audit and Appellees’ use of contingency fee contractors violated Appellants’ due process rights.

Respectfully submitted this 24th day of July, 2018.

/s/ Jonathan A. Feldman

Jonathan A. Feldman

Georgia Bar No. 257707

EVERSHEDS SUTHERLAND (US) LLP

999 Peachtree Street, NE, Suite 2300

Atlanta, Georgia 30309-3996

404.853.8189 (t)

404.853.8806 (f)

jonathanfeldman@eversheds-
sutherland.com

Attorney for Amicus Curiae

Council On State Taxation

CERTIFICATE OF SERVICE

This is to certify that I have this date electronically filed the foregoing ***Amicus Curiae Brief of Council On State Taxation in Support of Appellants*** via the Court’s SCED e-filing system, and that I have served copies of the foregoing upon all counsel of record, by e-mail and by United States mail, postage prepaid, addressed as follows:

<p>Frank M. Lowrey IV Amanda Seals Bersinger BONDURANT, MIXSON & ELMORE, LLP 3900 One Atlantic Center 1201 West Peachtree Street, N.W. Atlanta, Georgia 30309 lowrey@bmelaw.com bersinger@bmelaw.com</p> <p><i>Attorneys for Appellants EarthLink, Inc., EarthLink, LLC, Deltacom, LLC, and Business Telecom, LLC</i></p>	<p>J. Henry Walker IV John P. Jett KILPATRICK TOWNSEND & STOCKTON LLP 1100 Peachtree Street, N.E., Suite 2800 Atlanta, Georgia 30309 hwalker@kilpatricktownsend.com jjett@kilpatricktownsend.com</p> <p><i>Attorneys for Appellant BellSouth Telecommunications, LLC</i></p>
<p>Adam H. Charnes KILPATRICK TOWNSEND & STOCKTON LLP 2001 Ross Avenue, Suite 4400 Dallas, Texas 75201 acharnes@kilpatricktownsend.com</p> <p><i>Attorney for Appellant BellSouth Telecommunications, LLC</i></p>	<p>Scott H. Angstreich KELLOGG, HANSEN, TODD, FIGEL & FREDERICK, P.L.L.C. 1615 M Street, N.W., Suite 400 Washington, D.C. 20036 sangstreich@kellogghansen.com</p> <p><i>Attorney for Appellant BellSouth Telecommunications, LLC</i></p>

<p>Roy E. Barnes John R. Bevis Benjamin R. Rosichan BARNES LAW GROUP, LLC 31 Atlanta, Street, S.E. Marietta, Georgia 30060 roy@barneslawgroup.com bevis@barneslawgroup.com rosichan@barneslawgroup.com</p> <p><i>Attorneys for Appellees Cobb County, Georgia, and Gwinnett County, Georgia</i></p>	<p>James M. Evangelista David J. Worley EVANGELISTA WORLEY LLC 8100-A Roswell Road, Suite 100 Atlanta, Georgia 30350 david@ewlawllc.com jim@ewlawllc.com</p> <p><i>Attorneys for Appellees Cobb County, Georgia, and Gwinnett County, Georgia</i></p>
<p>Jeffrey R. Harris Madeline E. McNeeley HARRIS LOWRY MANTON, LLP 1201 Peachtree Street NE 400 Colony Square, Suite 900 Atlanta, Georgia 30361 jeff@hlmlawfirm.com molley@hlmlawfirm.com</p> <p><i>Attorneys for Appellees Cobb County, Georgia, and Gwinnett County, Georgia</i></p>	<p>Kelly J. Long Pridgen G. Joseph Scheuer Larry Ramsey ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA 191 Peachtree Street, NE, Suite 700 Atlanta, Georgia 30303 kpridgen@accg.org jscheuer@accg.org lramsey@accg.org</p> <p><i>Attorneys for Amicus Curiae Association County Commissioners of Georgia</i></p>
<p>Susan J. Moore Rusi C. Patel GEORGIA MUNICIPAL ASSOCIATION 201 Pryor St. SW Atlanta, Georgia 30303 smoore@gmanet.com rpatel@gmanet.com</p> <p><i>Attorneys for Amicus Curiae Georgia Municipal Association</i></p>	

This 24th day of July, 2018.

/s/ Jonathan A. Feldman

Jonathan A. Feldman

GA Bar No. 257707