

CHAPTER 54 – TAXATION

ARTICLE I. - IN GENERAL

Secs. 54-1—54-18. - Reserved.

ARTICLE II. - AD VALOREM TAXES

Sec. 54-19. - Annually set

On or before June 30 of each year, the council shall set the millage rate and valorem taxes for all real property within the city for ad valorem tax purposes.

Sec. 54-20. - Due date

The ad valorem taxes due the city shall become due and payable between July 1 and October 15 of each year, any said taxes not paid in full by the last day specified shall, notwithstanding any existing law, be in default, and shall bear interest and penalties, now or hereafter, as provided by law for taxes which are delinquent or in default, and executions are issued therefor, after December 31 of the year in which such taxes became delinquent

Sec. 54-21. - Fines for delinquent payment.

- (a) Any person failing to return his real property, for tax purposes, on or before April 1 of each year is assessed a penalty of ten percent of the amount of taxes due the city. Said penalty is in addition to the amount of ad valorem taxes due the city and also in addition any costs and interest and interest permitted by law.
- (b) Partial payments shall not be accepted.

Sec. 54-22. - Collection of delinquent taxes.

- (a) The duty to collect by levy and sale, or otherwise, for delinquent taxes is hereby imposed upon the deputy city manager as the city tax collector or his designee as issuing officer, and the county sheriff as execution officer. All levies of execution for delinquent taxes are in the name of the city. This duty may be contracted, by the city council, to a third party.
- (b) It is the duty of the city tax collector or his designee to comply with all provisions of state law applicable to the provision for issuing, sale and transfer of tax executions and laws governing judicial sales and to:
 - (1) Keep a file of all newspapers in which an official advertisement appears;
 - (2) Keep an execution docket in which is entered a full description of all executions;
 - (3) Maintain a book of all sales;
 - (4) Maintain an index to the sales and executions.
- (c) The city tax collector shall sign all levies, notices, advertisements, and the like in his name for the city.
- (d) Execution issued in the name of the city for delinquent ad valorem taxes are directed and delivered to the county sheriff, who shall enter the execution upon the docket to be kept in his office and he shall proceed to enforce the collection of the execution in the manner prescribed by law.
- (e) The city tax collector will issue all fieri facias (fi. fas.) for delinquent taxes and the county sheriff shall execute such fi. fas, under the same procedures provided by law governing execution of such process from the superior court, or by the use of any other available legal process and remedies.

Sec. 54-23. - Assessment of property.

- (a) The county board of tax assessors is hereby designated to have the responsibility for assessment and valuation of property within the city limits. The city council shall adopt the assessment and valuations made by the county board of tax assessors for all property located within the city limits, as may be established from year to year by the county board of tax assessors.

- (b) The city council does authorize the tax commissioner of the county to make such adjustments in the collection of individual items of tax, and to make such refunds as may be proper and necessary, by adding to or deducting from the distribution due the city at the next period of accounting, along with stated explanation of the correction.

State law reference— Determination of fair market value for county and municipal ad valorem property taxation, O.C.G.A. § 48-5-353.

Secs. 54-24—54-49. - Reserved.

⁽²⁸⁾ State Law reference— Ad valorem taxation of property, O.C.G.A. § 48-3-1 et seq.; municipal ad valorem taxation, O.C.G.A. § 48-5-350 et seq. [\(Back\)](#)

ARTICLE III. - RESERVED

Secs. 54-50—54-83. - Reserved.

ARTICLE IV. - RENTAL MOTOR VEHICLE EXCISE TAX

State Law reference— Excise taxes on rental motor vehicles, O.C.G.A. § 48-13-90 et seq

Sec. 54-84. - Definitions.

The definitions in O.C.G.A. § 48-13-91 apply to this article.

Sec. 54-85. - Authority and records.

- (a) The city manager or designee shall administer and enforce this article for the levy and collection of the tax.
- (b) Every rental motor vehicle concern subject to this article shall keep such records, receipts, invoices and other pertinent papers in such form as the city manager or designee may require.

Sec. 54-86. - Excise tax levied.

- (a) There is hereby assessed and levied an excise tax upon each rental charge collected by any rental motor vehicle concern when such charge constitutes a taxable event for the purposes of the sales and use tax as provided for under O.C.G.A. title 48, ch. 8, art. 1 (O.C.G.A. § 48-8-1 et seq.), on any motor vehicle rental charge made in the city. The tax levied pursuant to this article is in the amount of three percent of the rental charge.
- (b) The council declares that the proceeds received from the excise tax levied by this article are to be expedited for use in public safety facilities, including pedestrian sidewalks, installation of traffic lights, street lighting for public safety purposes, and for the maintenance of such systems of traffic lights and streetlights within the territorial city limits.

State law reference— Authority to levy and collect excise tax on rental of motor vehicles, O.C.G.A. § 48-13-93.

Sec. 54-87. - Exceptions.

The tax levied by this article is subject to the exemptions and exclusions provided by law.

Sec. 54-88. - Statement required showing gross rental charges and taxes.

- (a) On or before the 20th day of each month, the motor vehicle concern liable for the tax provided for herein shall transmit to the city a statement showing the gross rental charges and gross taxes collected authority of this article for each preceding calendar month. Along with said statement, the motor vehicle concern shall submit the net taxes due for each particular month.
- (b) Failure to remit taxes by the due date shall subject the rental motor vehicle concern to a penalty of five percent of the tax then due and in addition to such penalty, interest thereon the unpaid principal amount due, computed at the rate of one percent per month.

Sec. 54-89. – Records

In order to aid in the administration and enforcement of the provisions of this article and collect all the tax imposed, all rental motor vehicle concerns are hereby required to keep a record of rental charges for rental motor vehicles and taxes collected which are related thereto. Said record is open for inspection and copying by the city manager, or his designee, during business hours.

Sec. 54-90. - Deficiency determinations.

- (a) If it appears that a return for excise tax or the amount of tax remitted is inaccurate or incomplete, the city manager or designee may compute and determine the amount required to be paid based on any information within his possession or that may come into his possession. One deficiency determination may be made for the amount due for one or more monthly periods.
- (b) The amount of the determination made by the city manager or designee shall bear interest the rate of one percent per month or fraction thereof from the due date of the taxes found due by him.
- (c) The city manager or designee shall give to the rental vehicle concern a written notice of any such determination. The notice may be made personally or by mail and if by mail the service is addressed to the operator or the of the rental motor vehicle concern at the address as the same appears in the records of the city manager or designee as provided to him by each rental motor vehicle concern. Service is complete when delivered by certified mail with a receipt signed by an addressee or agent addressee.
- (d) Except in cases of failure to make a return, every notice of a deficiency determination shall be mailed within three years after the 20th day of the calendar month following the period in which the amount proposed to be determined or within three years after the return was filed, whichever period shall expire last.

State law reference— Duty to adopt procedures for imposition, payment, and collection of excise taxes on rental motor vehicles, O.C.G.A. § 48-13-95

Sec. 54-91. - Audit authority

Duly authorized employees of the city upon exhibition of identification and during regular business hours may examine and copy the books, papers, records, financial reports equipment and other facilities if necessary of any rental motor vehicle concern in order to verify the accuracy of any return made pursuant to this article, or if no return is made by the rental motor vehicle concern, to ascertain or determine the amount of tax required to be paid.

State law reference— Information regarding excise taxes on rental motor vehicles to be included in audit report, §§ 36-81-7 and 48-13-96.

Sec. 54-92. - Withholding tax on sale of business.

- (a) If any rental motor vehicle concern liable for any amount under this article transfers or sells its business or quits the business, its successors or assigns shall withhold sufficient amounts from the purchase price to cover the amount required to be paid pursuant to this article until the former owner or operator of the rental motor vehicle concern produces a receipt from the city manager or designee showing that the indebtedness has been paid or a certificate stating that no amount is due.
- (b) If the purchaser of a business or rental motor vehicle concern fails to withhold from the purchase price as required herein such purchaser is personally liable for the payment of the amount of the outstanding tax required to be withheld by him to the extent of such purchase price.

Sec. 54-93. - Penalty; expiration of tax.

- (a) In addition to the interest charges and delinquent penalties specified in this article any person violating any provision of this article shall be deemed guilty of a violation of this Code and upon conviction thereof shall be punished as provided in section 1-10 .
- (b) The tax levied by this article is effective on January 1, 2006, and shall continue until its permissible existence shall expire as provided by law.

Secs. 54-94—54-114. - Reserved.

ARTICLE V. - BUSINESS AND OCCUPATION TAXES

State Law reference— Business and occupation taxes, O.C.G.A. § 48-13-6, et seq

Sec. 54-115. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Administrative fee means a component of an occupation tax that approximates the reasonable cost of handling and processing the occupation tax.

Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form W-2, but not a form I.R.S. 1099. An individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business that recruits such individual is an employee of the business or practitioner that issues to such individual for purposes of documenting compensation a form I.R.S. W-2.

Gross receipts.

- (a) The term "gross receipts" means total revenue of the business or practitioner for the period, including, without being limited to, the following:
 - (1) Total income without deduction for the cost of goods sold or expenses incurred;
 - (2) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness
 - (3) Proceeds from commissions on the sale of property, goods, or services;
 - (4) Proceeds from fees charged for services rendered; and
 - (5) Proceeds from rent, interest, royalty, or dividend income.

- (b) The term "gross receipts" shall not include the following
 - (1) Sales, use, or excise taxes;
 - (2) Sales returns, allowances, and discounts;
 - (3) Interorganizational sales or transfers between or among the units of a parent-subsidary controlled group of corporations, as defined by 26 USC 1563(a)(1), between or among the units of a brother-sister controlled group of corporations, as defined by 26 USC 1563(a)(2), between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30 percent of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities;
 - (4) Payments made to a subcontractor or an independent agent for services that contributed to the gross receipts in issue;
 - (5) Governmental and foundation grants, charitable contributions or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by this article, if such funds constitute 80 percent or more of the organization's receipts; and
 - (6) Proceeds from sales of goods or services that are delivered to or received by customers who are outside the state at the time of delivery or receipt.

License means a permit or certificate issued by the city that allows an entity to operate lawfully in the city. A license does not create any rights to operate in violation of any provision of this Code, and it may be revoked by the city council at any time. This definition applies to any license issued pursuant to this chapter.

Location or office includes any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter's or lessee's location that is the site of personal property that is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another

does not constitute a location or office for the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.

Occupation tax means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession, or business.

Practitioner of professions and occupants shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.

Regulatory fees means payments, whether designated as license fees, permit fees, or by another name, which are required by city as an exercise of its municipal power and as a part of or as an aid to regulation of an occupation, profession, or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the city. A regulatory fee does not include an administrative or registration fee.. Regulatory fees do not include development impact fees as defined by O.C.G.A. § 36-71-2(8) or other costs or conditions of zoning or land development.

State law reference— Similar provisions, O.C.G.A. § 48-13-5.

Sec. 54-116. - Occupation tax certificate required.

- (a) All persons, firms, companies, or corporations, including limited liability companies and professional corporations, now or hereafter operating a business in the city, are hereby required to register their business or office, obtain an occupation tax certificate for their business or office, and pay the amount now or hereafter fixed as taxes and fees thereon. The owners of multifamily rental dwellings or multifamily rental units within the city that receive income for use of four or more such dwellings or units and meet the requirements of O.C.G.A. § 48-13-5 for having a location or office within the city are subject to an occupation tax as provided in this article and shall provide to the city, prior to September 1, 2012, a code compliance certificate covering 100 percent of the multifamily rental units within the 12-month period immediately preceding the date of the certification. Said code compliance certificate shall be certified by the owner that all units inspected are in compliance with those standards contained in the code compliance certificate and inspection report. For the initial year of construction, this section shall not apply to new construction or rehabilitation of a multifamily rental dwelling provided proper permits are obtained from the city.
- (b) The occupation tax certificate shall serve as a business license. Additional business licenses may be required as established in this chapter.
- (c) Stock or manufacturing companies or other companies, subsidiaries, agencies, district offices, branch offices, corporations or individuals, having either their business proper or their general branch offices located within the city, and either represented by the officers of the company, or any agent, for the purpose of soliciting patronage for the same, or for the transaction of any business pertaining thereto, is required to obtain an occupation tax certificate.
- (d) All licenses granted under this article shall expire on December 31 of each year. Licensees are required to make a new application in each year. Such application is treated as an initial application and the applicant is required to comply with all rules and regulations for the granting of licenses as if no previous license had been held.

State law reference— Levy of occupation tax, O.C.G.A. § 48-13-6.

Sec. 54-117. - Fee; basis.

- (a) Except as otherwise provided in this article, every business and practitioner subject to this article shall pay a tax based on the gross receipts of such business (the "occupation tax").
- (b) The gross receipts tax shall include a flat rate of \$50.00 for the first \$20,000.00 of gross revenue, and \$13.00 per employee. Gross revenues above \$20,000.00 are taxed using a fee class table based on profitability. The fee class table ranges from \$0.50 to \$2.20 per \$1,000.00 of gross revenue based on the NAICS Code of the business.
- (c) No business shall be required to pay more than \$400,000.00 in occupation taxes during any calendar year from and including the year 2012.

- (d) As an alternative to the fee schedule set forth in subsection (b) above, the following schedule shall apply at the election of the business:

#EMPLOYEES	TAX FEE
1 THRU 12	\$75.00 PER YEAR
3 THRU 50	\$150.00 PER YEAR
51 THRU 100	\$200.00 PER YEAR
101 AND UP	\$300.00 PER YEAR
ALL PROFESSIONALS	\$100.00 EACH

Sec. 54-118. - Application for registration.

- (a) It is the duty of each person, subject to this article, to file with the city clerk's office on or before March 31 of each calendar year an application for registration under this article setting forth all activities of each business, its North American Industrial Classification System and/or its revenue code, its estimated gross receipts for the calendar year of the registration, computation of the amount of tax due including the administrative fee and per employee tax, a copy of the profit and loss statement, a copy of its state income tax return, and such other information as may be required by the tax commissioner's office to properly administer this article, including the information specified in section 54-120.
- (b) For businesses or practitioners with more than one type of service or product, including businesses or practitioners listed under and subject to O.C.G.A. § 48-13-9(c), the entire gross receipts are classified according to the dominant service or product based upon the information provided under subsection (a) of this section.
- (c) For each business or practitioner with a location or office situated in more than one jurisdiction, including businesses or practitioners with one or more locations or offices in the state and one or more locations outside the state, the city shall allocate the gross receipts as follows for occupation tax purposes in accordance with the following:
- (1) Where the business or practitioner can reasonably allocate the dollar amount of gross receipts of the business or practitioner to one or more of the locations or offices on the basis of product manufactured in that location or office or the sales or other services provided in that location or office, the city shall tax the gross receipts generated by the location or office within the city; or
 - (2) Where the business or practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the business or practitioner shall divide the gross receipts reported to all local governments in this state by the number of locations or offices of the business or practitioner which contributed to the gross receipts reported to any local government in this state, and shall allocate an equal percentage of such gross receipts of the business or practitioner to each location or office.
- (d) In no instance shall the sum of the portions of the total gross receipts of a business or practitioner taxed by all local governments exceed 100 percent of the total gross receipts of the business or practitioner.
- (e) In the event of a dispute between the business or practitioner and the city as to the allocation under this section, the business or practitioner shall have the burden of proof as to the reasonableness of this allocation.
- (f) Upon request, businesses or practitioners with a location or office situated in more than one jurisdiction shall provide to the city the following:
- (1) Financial information necessary to allocate the gross receipts of the business or practitioner; and
 - (2) Information relating to the allocation of the business's or practitioner's gross receipts by other local governments.
- (g) When the city levies an occupation tax on a business or practitioner which has locations encompassed by other jurisdictions and the other jurisdictions use different criteria for taxation, the city shall not tax any greater proportion of the gross receipts than authorized by the law.
- (h) For each business and practitioner with no location or office within the city, but which:
- (1) Has one or more employees or agents who exert substantial efforts within the city for the purpose of soliciting business or serving customers or clients; or

- (2) Owns personal or real property which generates income and which is located in the city;
- (i) Gross receipts of such business or practitioner for purposes of this section shall include only those gross receipts reasonably attributable to sales or services in the state. If such business or practitioner provides to the tax commissioner proof of payment of a local business or occupation tax in another state that purports to tax the business's or practitioner's sales or services in the state, the business or practitioner is exempt from this article.

Sec. 54-119. - Payment of fee; separate locations; refunds.

- (a) Following the filing of the application as provided for in section 54-118, each business or professional practitioner subject to this Code shall remit payment in full for all taxes and fees. Each person operating under various trade names must secure a separate occupation tax certificate for each trade name issued. In addition, a separate occupation tax certificate must be secured for each business location.
- (b) Certificate applicants for trade names and for separate business locations shall pay the nonrefundable administrative fee imposed hereby, in addition to the tax imposed by section 54-117. In the event a business ceases to operate after the issuance of an occupation tax certificate, no refund of the fee or tax is granted.
- (c) Except as provided in subsection (b) of this section, the refund of the occupation tax levied herein is governed by O.C.G.A. § 48-5-380.

Sec. 54-120. - Inspection of records; other required inspections.

- (a) It is the duty of all businesses subject to the tax and administrative fee imposed by section 54-117, with the exception of those businesses and practitioners electing to proceed under section 54-123, to maintain and to provide as a part of their business occupation tax registration such records as will establish gross receipts as herein defined, including, but not limited to, profit and loss statements prepared on a calendar year basis, and method of allocation of revenue for businesses and practitioners maintaining locations in other counties and municipalities, if applicable. Such businesses and practitioners shall also make available for inspection by representatives of the city manager or designee all reports submitted to the sales tax unit of the Georgia department of revenue showing sales taking place in the state and other tax returns showing gross receipts.
- (b) Lending institutions and any other organization engaged in the lending of money at interest and/or for a fee or commission and otherwise subject to the requirements of this article shall provide, for each lending transaction, a loan term sheet or other summary showing the amount of such loan, the interest rate thereon, and total fees, interest and/or commissions to be charged on such loan, assuming payment in the normal course of business.
- (c) It is the duty of all businesses subject to the tax and administrative fee imposed by section 54-117, with the exception of those businesses and practitioners electing to proceed under section 54-123, to, after reasonable notice, make the premises of each location of the business within the city available for any and all inspections as required pursuant to any ordinance of the city. In making the premises available for inspection, the business shall allow reasonable documentation of the relevant condition or circumstances of the premises at issue by means determined appropriate by the city including but not limited to photography and/or video documentation.

Sec. 54-121. - Termination of business.

It is the duty of each business and practitioner subject to fees and occupation taxes under this article, when he shall cease to do business or practice, to return the current occupation tax certificate, together with a statement as to the date of termination of doing business or practice to the city manager or designee.

Sec. 54-122. - Commencement of business after January 1.

Businesses and practitioners which do not commence operation by January 1 of any year shall pay the amount of administrative fees and occupation taxes set forth in this article based on anticipated revenue for the balance of the calendar year as provided in section 54-118.

State law reference— Pro-ration of fee authorized, O.C.G.A. § 48-13-22.

Sec. 54-123. - Professional occupation tax.

- (a) Notwithstanding any other provision of this article, there is hereby imposed upon practitioners of law, medicine, osteopathy, chiropractic, podiatry, dentistry, optometry, applied psychology, veterinary, landscape architecture, and

surveying, massage therapy, physiotherapy, public accounting, embalming, funeral directing, civil mechanical, hydraulic and electrical engineering, architecture, marriage and family therapy, social work, and professional counseling, as their entire occupation tax, one of the following, at the practitioner's election:

- (1) The occupation tax resulting from application of the other provisions of this article; or
 - (2) Pay a fee of \$100.00 but a practitioner paying according to this shall not be required to provide information relating to the gross receipts of such practitioner.
- (b) For the purposes of this section, a practitioner shall include any individual holding license to practice any of the professions specified herein regardless of whether such individual shall practice as a professional corporation of a professional association.

State law reference— Authority for professional occupation tax, O.C.G.A. § 48-13-9.

Sec. 54-124. - Transfer, suspension, and revocation.

- (a) *New location.*
- (1) Any business or practitioner subject to this article moving from one location to another location within the city limits shall notify the city of such move and of the new address in writing, on a form provided by the city, no later than 30 days prior to the date that the business or practitioner moves to the new location.
 - (2) A new certificate will be issued upon payment of a change of location fee if the new location conforms to the building and zoning regulations of the city. The amount of the change of location fee is established as part of the schedule of fees as approved by the city council from time to time.
- (b) *New owner.* No certificate issued hereunder may be transferred to any other person, partnership, corporation, business, practitioner or other entity. Any new business owner or practitioner shall apply and register for a new certificate within 30 days after the commencement of business.
- (c) *Notice.*
- (1) Whenever, in the opinion of the city, there is cause to suspend or revoke this certificate, a written notice of intention to suspend or revoke the certificate shall be sent by certified mail to the certificate holder. A hearing will be scheduled wherein the certificate holder may present his case before the city council or its designee. The hearing shall take place not more than 30 days after the issuance of the notice.
 - (2) After the hearing, the city council or its designee may suspend or revoke this certificate if the grounds set forth in subsection (c)(3) of this section exist or if the city council or its designee determines the establishment is a threat or nuisance to public health, safety or welfare. The findings and decision of the city council or its designee shall be forwarded in writing to the city's tax collector within ten days after the conclusion of the hearing, and it shall be the duty of the city's tax collector to notify the certificate holder by certified mail of the action taken with a copy of the findings and decision within ten days of receipt by the city's tax collector.
 - (3) The decision to suspend or revoke a certificate issued under this section is solely within the discretion of the city council or such board as the city council may designate. An occupation tax certificate may be suspended or revoked upon one or more of the following grounds, but is not limited to:
 - a. The certificate holder is guilty of fraud in the business or occupation he practices, or fraud or deceit in being licensed to practice in that area;
 - b. The certificate holder is engaged in his business or occupation under a false or unauthorized assumed name, or is impersonating another practitioner of a like or different name;
 - c. The certificate holder is addicted to the habitual use of intoxicating liquors, narcotics, or stimulants to such an extent as to incapacitate such person to the extent that he is unable to perform his duties;
 - d. The certificate holder is guilty of fraudulent, false, misleading, or deceptive advertising or practices;

- e. The certificate holder has been convicted of or has pled guilty or nolo contendere to any sexual offense as set out in O.C.G.A. title 16, ch. 6 (O.C.G.A. § 16-6-1 et seq.), or to any offense involving the lottery, illegal possession or sale of narcotics or alcoholic beverages or possession or receiving of stolen property, for a period of five years immediately prior to the filing of the application. If, after having been granted a certificate, the applicant is found not to be rehabilitated, or pleads guilty or enters a plea of nolo contendere to any of the offenses in this section, said certificate is subject to suspension and/or revocation;
 - f. The application contains materially false information, or the applicant has deliberately sought to falsify information contained therein;
 - g. The certificate holder refuses to allow inspection and documentation of the premises of any business location as required in this article. Said refusal is grounds only for suspension or revocation as provided in this section, unless expressly provided otherwise by any other ordinance applicable to the business; or
 - h. Any ordinance or law having a reasonable relationship to the ability of the licensee to carrying on the licensed business or occupation.
- (4) The decision of the city council or its designee shall be final unless the certificate holder applies to the Superior Court of Fulton County by filing a petition for writ of certiorari within 30 days of the decision rendered by the city council or its designee.

Sec. 54-125. - Payment; penalty; issuance of executions against delinquent taxpayers.

- (a) Any occupation tax with its associated administrative fees hereunder is due and payable by March 31 of each calendar year. If the business or practice was not in operation on January 1, the occupation tax with its associated administrative fees are due and payable 30 days following the commencement of business pursuant to section 54-122. The city shall assess a penalty in the amount of ten percent of the amount owed for each calendar year or portion thereof for:
 - (1) Failure to file an application by March 31 of any calendar year, when the business or practitioner was in operation the preceding calendar year; and/or
 - (2) Failure to pay occupation taxes and administrative fees when due within 90 days of the due date.
- (b) Delinquent taxes and fees are subject to interest at a rate of 1.5 percent per month. Payments required by the article herein may be collected in any suit at law or in equity, or the city may cause executions to issue against the person liable for the payment. Executions are levied and sold together with all costs thereof, by the city, or city's designee, as ex officio sheriff of the county. In addition, any person whose duty it is to register any business or practice and obtain any occupation tax certificate and fails to do so, or who fails to pay the occupation tax or administrative fee required by this article, or who makes any deliberate or substantial and material false statement on an application or provides materially false information in support of an application, is denied an occupation tax certificate, is required to surrender any existing such occupation tax certificate and shall be deemed to have no such occupation tax certificate for purposes hereof, and is subject to a civil fine according to the maximum amount allowable under state law.
- (c) No business and/or practitioner subject to this article shall collect any gross receipts as defined herein unless such business and/or practitioner shall have applied for a business tax certificate and/or license as required hereunder. Upon application for a business tax certificate, any such business and/or practitioner may thereupon collect gross receipts, including those incurred but not collected during the period prior to the application, but such business and/or practitioner is subject to the penalties of subsection (a) of this section. If the taxes and fees remain unpaid after the due date, the business and/or practitioner shall not collect any gross receipts as defined herein.
- (d) Practitioners of law may collect gross receipts as defined herein without applying for and obtaining a business tax certificate. However, practitioners of law must pay the occupation tax levied herein. Delinquent taxes and fees are subject to interest at a rate of 1.5 percent per month. Any occupation tax with its associated administrative fees hereunder is due and payable by March 31 of each calendar year. If the business or practice was not in operation on January 1, the occupation tax with its associated administrative fees are due and payable 30 days following the commencement of business pursuant to section 54-122. The city shall assess a penalty in the amount of ten percent of the amount owed for each calendar year, or portion thereof, for failure to pay the occupation tax required by the article herein may be collected in any suit at law or in equity, or the city may cause executions to issue against the person liable for the payment. Executions are levied and sold together with all costs thereof, by the city or its

designee, as ex officio sheriff of the county. In addition, failure to pay the occupation tax required by this article shall subject the person, firm, or corporation to a civil fine of \$500.00 as provided by law of this state.

State law reference— Time for payment of occupation tax, O.C.G.A. § 48-13-20; penalty for late payment, O.C.G.A. § 48-13-21; issuance of executions against delinquent taxpayers, O.C.G.A. § 48-13-26.

Sec. 54-126. - Proration of fee.

When any person or business commences business on or after July 1 in any year, the occupation tax authorized hereby is levied at the customary rate on the gross receipts of the business or practitioner from the commencement of the business, but the attendant administrative fee shall not be reduced.

State law reference— Proration of fee authorized, O.C.G.A. § 48-13-22.

Sec. 54-127. - Hearings.

- (a) The city council or its designee shall hear deferred applications or appeals from administrative decisions by the business and occupation tax office with regard to applications for licenses, transfers, renewals, change of ownership or other matters affecting such licenses.
- (b) Such appeals to the city council or its designee shall be by written petition, filed in the office of the city clerk within 15 days after the final decision or action of the city's tax collector. The hearing before the city council or its designee shall take place not more than 30 days after the filing of the appeal.
- (c) The findings and decision of the city council or its designee shall be forwarded to the city's tax collector within ten days after the conclusion of the hearing, and it shall be the duty of the city's tax collector to notify the certificate holder or applicant by certified mail of the action taken with a copy of the findings and decision within ten days after receipt by the city's tax collector.
- (d) If any individual, firm, or corporation subject to the payment of an occupation tax deems the tax amount to be unlawful, discriminatory, or improper, it may pay the occupation tax imposed under protest, in writing, and file a written request for review by the city's tax collector. The request for review must be filed within 15 days from the date the tax is paid. The tax collector shall, within 30 days from the date of receipt of the request for review, schedule a conference with the occupation tax certificate holder to review those matters set forth in the request for review. Within ten days from the date of the conference, a determination shall be made by the city's tax collector in writing and a copy of the determination shall be sent to the certificate holder by certified mail. In the event the certificate holder is dissatisfied with the determination made by the city's tax collector it may within 15 days from the date of receipt of the tax collector's determination, file its appeal with the city clerk for review of the decision by the city council or its designee in the manner outlined above in subsection (b).
- (e) The decision and findings of the city council or its designee shall be final unless the certificate holder applies to the Superior Court of Fulton County by filing a petition for writ of certiorari within 30 days of the decision rendered by the city council or its designee.

Secs. 54-128—54-150. - Reserved.

ARTICLE VI. - INSURANCE COMPANIES

State Law reference— Municipal authority to impose license fees on insurers, O.C.G.A. § 33-8-8 et seq.

Sec. 54-151. – Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Gross direct premiums means gross direct premiums as used in O.C.G.A. § 33-8-4.

Insurer means a company that is authorized to transact business in any classes of insurance designated in O.C.G.A. § 33-3-5.

Sec. 54-152. - Insurers license fees.

There is hereby levied an annual license fee upon each insurer doing business within the city, in the amount of \$40.00. For each separate business location in excess of one not covered by section 54-153, which is operating on behalf of such insurers within the city, there is hereby levied a license fee in the amount of \$40.00.

Sec. 54-153. - License fees for insurers insuring certain risks at additional business locations

There is hereby levied an additional annual license fee in the maximum amount permitted pursuant to O.C.G.A. § 33-8-8(b)(2) for each separate business location, not otherwise subject to a license fee hereunder, operated and maintained by a business organization which is engaged in the business of lending money or transacting sales involving term financing and in connection with such loans or sales offers, solicits or takes application for insurance through a licensed agent of an insurer for insurance, said insurer shall pay an additional license fee in the maximum amount permitted pursuant to O.C.G.A. § 33-8-8(b)(2) on each insurance company.

Sec. 54-154. - Gross premiums tax imposed on life insurers.

- (a) There is hereby levied an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within the state in an amount equal to one percent of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. § 33-8-8.1.
- (b) The premium tax levied by this section is in addition to the license fees imposed by section 54-152.

Sec. 54-155. - Gross premiums tax imposed on all other insurers.

- (a) There is hereby levied an annual tax based solely upon gross direct premiums upon each insurer, other than an insurer transacting business in the class of insurance designated in O.C.G.A. § 33-3-5, doing business within the state in an amount equal to 2.5 percent of the gross direct premium received during the preceding calendar year in accordance with O.C.G.A. § 33-8-8.2.
- (b) The premium tax levied by this section is in addition to the license fees imposed by section 54-152.

Sec. 54-156. - Due date for license fees.

License fees imposed by sections 54-152 and 54-153 are due and payable on January 1 of each year.

Secs. 54-157—54-180. - Reserved.

ARTICLE VII. - FINANCIAL INSTITUTIONS

State Law reference— Taxation of financial institutions, O.C.G.A. § 48-6-90 et seq

Sec. 54-181. - Definitions.

The definitions in O.C.G.A. §§ 48-6-90 and 48-6-93 apply to this article.

Sec. 54-182. - Tax levied; rate.

In accordance with O.C.G.A. § 48-6-93, there is hereby levied an annual business license tax upon all depository financial institutions located within the city at a rate of 0.25 percent of the gross receipts of said depository financial institutions.

Sec. 54-183. - Minimum business license tax.

The minimum annual amount of business license tax due from any depository financial institution pursuant to O.C.G.A. § 48-6-93(a) is \$1,000.00.

Sec. 54-184. - Due date of taxes.

Taxes levied pursuant to this article are paid to the city manager or designee at the time of filing the return.

Sec. 54-185. - Relation of tax to other business licenses.

The tax imposed by this article is in lieu of any other business license upon depository financial institutions.

