

**BARTOW COUNTY**  
**OCCUPATION TAX AND BUSINESS LICENSE ORDINANCE**  
**(as amended)**

AN ORDINANCE OF THE COMMISSIONER OF BARTOW COUNTY SITTING FOR COUNTY PURPOSES FOR THE PURPOSE OF **ADOPTING AN OCCUPATION TAX BASED UPON NUMBER OF EMPLOYEES; ESTABLISHING A TAX SCHEDULE THEREFORE; PROVIDING FOR A DUE DATE; PROVIDING FOR PENALTIES FOR VIOLATION;** AND FOR OTHER PURPOSES ADOPTED AT THE REGULAR MEETING OF THE COMMISSIONER OF BARTOW COUNTY ON THE 4TH DAY OCTOBER, 2006.

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**WHEREAS**, Bartow County adopted a Occupation Tax Ordinance on October 4, 1995, which has been amended from time to time, including, but not limited to, on April 3, 2002; and

**WHEREAS**, due to changes in State Law and evolving circumstances in Bartow County, amendments to said ordinance are necessary for the public benefit, and to properly regulate businesses; and

**WHEREAS**, the Commissioner conducted a public hearing on the proposed amendments to this Ordinance;

**NOW THEREFORE BE IT ORDAINED**, and it is hereby ordained, that the Occupation Tax Ordinance and Business License Ordinance, attached hereto and incorporated herein by reference, is hereby amended and re-adopted.

**SO ORDAINED** this 4<sup>th</sup> day of October, 2006 following a public hearing as provided by O.C.G.A. §48-13-6(c), to be effective January 1, 2007, the public health, safety and welfare demanding.

ATTEST:

BARTOW COUNTY, GEORGIA

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Kathy Gill, County Clerk

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Clarence Brown, Commissioner

**BARTOW COUNTY**

**OCCUPATION TAX AND BUSINESS LICENSE ORDINANCE**  
**As amended October 4, 2006**

**Sec. 1. Occupation Tax Required; Occupation Tax Required for Business Dealings in Bartow County.**

(A) For the year 1995, and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation in Bartow County, Georgia or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall pay an occupation tax for said business, trade, profession, or occupation and shall receive a business license; which business license shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in Bartow County, Georgia. If the taxpayer has no permanent business location in Bartow County, Georgia, such business license shall be shown to the Occupation Tax Official or representatives thereof or to any law enforcement officer of said Bartow County, Georgia upon request, demonstrating payment of the occupation tax.

**Sec. 2. Construction of Terms; Definitions.**

(A) Wherever the term “Bartow County” is used herein, such term shall be construed to mean Bartow County, Georgia; wherever the term “County” is used herein, it shall be construed to mean Bartow County, Georgia. “Shall” as used in this ordinance, means mandatory, irregardless of whether a specific penalty is provided for non-compliance.

(B) As used in this Ordinance, the term:

(1) Administrative fee means a component of an occupation tax, which approximates the reasonable cost of handling and processing the occupation tax and any associated documents.

(2) Business means any person who, within the County engages in, causes to be engaged in, and/or represents himself to be engaged in any occupation, practice of a profession, sale of any goods or services, commercial activity, or other activity with the object of financial gain, benefit or advantage either directly or indirectly.

(3) Business license or license means the document evincing payment of the occupation tax, also referred to as the registration for occupation tax.

(4) Certificate means a certification of exemption.

(5) Dominant line means the type of business, within a multiple-line business, that the greatest amount of income is derived from.

(6) 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 I.R.S W-2 but not a form I.R.S. 1099. An Employee is also 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 which recruits such individual is an employee of the business or practitioner which issues to the individual for purposes of documenting compensation a form I.R.S. W-2.

(7) Location or office shall include 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 vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the real 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 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 a site or conducts any other business, profession, or occupation at such site.

(8) Number of employees means the number of persons employed on a fulltime position basis or full-time position equivalent basis, provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents.

(9) Occupation tax means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession, or business for revenue raising purposes.

(10) Occupation Tax Official means the Department designated by the Commissioner of Bartow County to register businesses for and to collect the occupation tax established by this ordinance.

(11) Person shall be held to include sole proprietors, corporations, partnerships, nonprofit, or any other form of business organization, but specifically excludes charitable nonprofit organizations.

(12) Practitioner of profession or occupation is one who by state law requires state licensure regulating such profession or occupation as designated by O.C.G.A. § 48-13-9(c), but shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.

**Sec. 3. Purpose and Scope of Tax.**

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade, or calling. The occupation tax only applies to those businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by Bartow County pursuant to the pertinent general and/or local law or ordinance.

**Sec. 4. When Registration and Tax Due and Payable; Effect of Transacting Business When Tax Delinquent.**

(A) Every business operating in Bartow County, except as otherwise exempted herein, shall be required to register said business and pay the occupation tax, and receive in return a business license from the County. The amount of occupation tax shall be fully payable to the county, at the Office of the Occupation Tax Official, 112 W. Cherokee Avenue Suite 300, Cartersville, Georgia on January 1st each year and the same shall be delinquent if not paid on or before January 31st each year. Each such registration for the occupation tax shall be for the calendar year in which the registration was obtained unless otherwise specifically provided. Every person commencing business in the county after January 1st of each year shall obtain the registration required before commencing such business.

(B) The registration herein provided for shall be issued by the County, and if any person, firm, or corporation whose duty it is to pay said occupation tax shall, after said occupation tax becomes delinquent, transact or offer to transact, in the county, any of the kind of business, trade, profession, or occupation without having first registered for said occupation tax, such offender shall be subject to the penalties provided therefor.

(C) All time periods set forth in this Ordinance are enacted pursuant to O.C.G.A § 48-13-20(a)

(D) Nothing in this Ordinance shall be construed as an attempt by the County to regulate any profession, if such regulation is prohibited by law. In the case of those practitioners where the local government cannot regulate or suspend the right of the practitioner to conduct business, the failure of said practitioner to comply with this ordinance shall subject the practitioner to the payment of late fees, interest and civil penalties, all as set forth in other parts of this Ordinance, but shall not subject the offending party to suspension of the practitioner's right to engage in his or her profession.

**Sec. 5. Penalty of Ordinance Violation; Enforcement.**

(A) Pursuant to O.C.G.A. § 48-13-26, any person violating any provision of this Ordinance shall be subject to a civil fine in an amount not exceeding \$ 500.00 per violation,

to be determined in the discretion of the Magistrate Court after a hearing. The Magistrate Court shall be empowered to enforce this civil fine by use of the contempt power of the Court.

(B) The County Attorney or other authorized attorney shall also be authorized to bring injunctive or other actions in Superior Court to enforce any of the provisions of this Ordinance, to seek orders closing unlawful businesses, and seek civil fines for the violation of this Ordinance.

(C) In addition to the above remedies, the Sheriff may proceed to collect in the same manner as provided by law for tax executions.

**Sec. 6. Occupation Tax Levied; Registration.**

(A) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the unincorporated limits of the county pursuant to O.C.G.A. § 48-13-6 and/or upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. § 48-13-7 based upon the number of employees of the business or practitioner on January 1 of each year.

(B) **Registration; Filing Return.** Persons registering under this Ordinance shall be required to provide the information requested on the return form provided by the Occupation Tax Official, and which shall include the name and address of the business, a description of the type of business and the products and services provided, as well as the number of employees and other applicable information sufficient to determine compliance with this Ordinance. The registrant shall be identified and their relationship to the business identified, and they shall provide government issued photo identification to the Occupation Tax Official.

(C) **Occupation tax schedule.**

(1) **Number of employees** – The tax rate determined by number of employees for each business, trade, profession, or occupation is as follows which may be revised and updated from time to time by the Commissioner:

<b><u>Business Class</u></b>	<b><u>Number of Employees</u></b>	<b><u>Tax Liability</u></b>
Class 1	0-1	\$ 90.00
Class 2	2-5	\$ 180.00
Class 3	6-10	\$ 240.00
Class 4	11-50	\$ 335.00
Class 5	51-100	\$ 405.00
Class 6	101-200	\$ 675.00
Class 7	201-500	\$ 1,015.00
Class 8	501-1000	\$ 1,350.00
Class 9	1001 or more	\$ 1,685.00

(2) **Administrative Fee** – Each business shall also pay an administrative fee of \$30.00.

(3) **Business License.** Upon payment of the occupation tax and administrative fee, a business license shall be issued as certification of payment of the occupation tax, and shall also serve as registration of a business under this Ordinance.

(4) **Part Year Operation.** When any person commences business on or after July 1 in any year, the tax for the remaining portion of the year shall be 50 percent of the tax imposed for the entire year. The entire administrative fee is still owed.

(D) **Conditions of Issuance.** The Occupation Tax Official shall issue the certificate or business license only:

- (1) When satisfied that the business does not, and will not, violate the requirements of the zoning ordinance or adult entertainment ordinance of the County;
- (2) Upon the fulfillment of the registration requirements of this Ordinance; and
- (3) Upon the payment of the occupation tax levied by this Ordinance except as provided for exempt businesses.

(E) **Term of Certificate or License.** No certificate licenses will be issued for less than one (1) year, except after July 1st, at which time if any new business is started, the license may be issued on the basis of six (6) months, except as otherwise herein specified. In such event, said tax shall equal one-half of the annual tax as herein provided for in this Ordinance.

(F) **Transfer.** A certificate or license issued by the Occupation Tax Official under the authority of this ordinance may be transferred or assigned, except as otherwise noted in this Ordinance, provided the person conducts the business for which the license was issued at the same place and pays Bartow County a transfer fee of ten dollars (\$10.00). The new owner or operator shall be required to provide proof of ownership in a form acceptable to the Occupation Tax Official (including potentially a bill of sale, deed, or other evidence) prior to the transfer being approved by the County. If the business is moved to a different location, with the same owner and operators, the license may also be transferred to the new location, by notifying the Occupation Tax Official and payment of the transfer fee. Evidence of the new location shall be provided to the satisfaction of the Occupation Tax Official. In the event that the proper authorities are not notified, an additional ten percent (10%) fee shall be charged for the transfer.

(G) **Misrepresentation.** No person shall use any deceitful means or misrepresentation in obtaining the license or certificate to do business in the county from Bartow County.

Licenses or certificates obtained with false information are void and invalid, and are subject to recall by written notice of the Occupation Tax Official.

**Sec. 7. Duty to keep information current.**

Any person required by this article to register his/her business shall notify the Occupation Tax Official in writing within thirty (30) days of the following changes:

(A) Any change of address of the business, in which case the same business license tax receipt shall be valid at the new location.

(B) Any change of ownership, in which case the transfer shall be treated as the termination of one (1) business and the establishment of a new business for the purposes of this article.

(C) The termination of any business.

**Sec. 8. When Tax Due and Payable; Late Payments; Effect of Transacting Business When Tax Delinquent.**

(A) **Due Date for Existing Businesses.** Each such occupation tax shall be for the calendar year 1995 and succeeding calendar years thereafter unless otherwise specifically provided. Said occupation tax and associated administrative fee shall be payable January 1st of each year (or on the first weekday thereafter when the Office of the Occupation Tax Official is open for business) and shall, if not paid by January 31st of each year, be subject to penalties for delinquency as prescribed in this Ordinance.

(B) **Due Date and Amount for New Businesses.** On any new business, profession, trade, or calling begun in this County in 1995 or succeeding years thereafter, the occupation tax shall be due thirty (30) days following the commencement of the business, profession, trade or calling. The owner, proprietor, manager, or executive officer of the business shall estimate the number of employees from commencing date to the end of the calendar year and tax based on said amount shall be paid.

(C) **Delinquent Tax Penalty.** Occupation taxes that are not paid by their due date shall be delinquent. Delinquent taxes shall bear interest at the rate of 1.5 percent per month. In addition, the occupation tax, if not paid within ninety (90) days from the due date, shall have an automatic penalty of ten percent (10%) of the amount of the occupation tax added.

(D) **Late Fee.** If the occupation tax is not paid by January 31 of each year, an additional administrative fee of \$100.00 shall be due and payable.

**Sec. 9. Businesses with Multiple Locations**

(A) Where a business is operated at more than one place, said business shall be required to obtain the necessary registration for each location and pay an occupation tax in

accordance with the prevailing taxing method and tax rate for each location.

(B) Where a person conducts business at more than one fixed location, each location or place shall be considered a separate business for the purpose of occupation tax. No business or practitioner shall be required to pay more than one occupation tax for each of its locations.

(C) A business with multiple locations in the county will not be assessed more than \$1,685.00 for their occupation tax fee for all their locations combined.

**Sec. 10. Paying Occupation Tax of Business with No Location in Georgia.**

(A) Registration and assessment of an occupation tax is hereby imposed on those businesses and practitioners of professions with no location or office in the State of Georgia if the business's largest dollar volume of business in Georgia is in the county and the business or practitioner:

(1) has one or more employees or agents who exert substantial efforts within the jurisdiction of the county for the purpose of soliciting business or servicing customers or clients; or

(2) owns personal or real property which generates income and which is located within the jurisdiction of the county.

(B) Any business with no location or office in the State of Georgia shall be exempt from assessment of an occupation tax under this Ordinance if such business or practitioner submits proof of payment of a local business or occupation tax in another state based upon the business's or practitioner's sales or services in the State of Georgia.

**Sec. 11. Each Line of Business to be Identified on Occupation Tax Registration.**

The occupation tax registration of each business operated in the local government's jurisdiction shall identify the line or lines of business that the business conducts. No business shall conduct any line of business without first having that line of business registered for occupation tax purposes with the county and that line of business being noted by the county upon the business license which is to be displayed by the business owner. For businesses or practitioners with more than one type of service or product, the business or practitioner shall be classified according to the dominant line of business.

**Sec. 12. Professionals as Classified in O.C.G.A. Section 48-13-9(c), Paragraphs 1 through 18.**

(A) Practitioners of professions as described in O.C.G.A. § 48-13-9(c) (1) through (18) shall elect as their entire occupation tax one of the following:

(1) The occupation tax based on number of employees as set forth in Section 6

of this Ordinance; or

(2) An occupation tax amount of \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. The per-practitioner tax amount applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.

(3) This election is to be made on an annual basis and must be done by January 31st of each year.

### **Sec. 13. Financial institutions.**

(A) License tax levied. Pursuant to O.C.G.A. section 48-6-93, there is hereby levied, for the year 2006 and for each year thereafter, an annual business license tax upon each state and national banking association, federal savings and loan association and state building and loan association at the rate of twenty-five hundredths of one percent of the gross receipts of said institutions as defined in O.C.G.A. section 48-6-93. Notwithstanding any other provisions of this section, the minimum amount of business license tax due from any depository financial institution pursuant to this article shall be one thousand dollars (\$1,000.00) per year.

(B) Filing of return. Each depository financial institution within the County shall file a return of its gross receipts with the County on March 1 of the year following the year in which such gross receipts were measured. Such returns shall be in the manner and in the form prescribed by the commissioner of the department of banking and shall be based upon the allocation method set forth in O.C.G.A. section 48-6-93(d). The tax levied pursuant to this article shall be assessed and collected based upon the information provided in the return.

(C) Due date of taxes. The due date of taxes levied by this article shall be April 1 of each subsequent year.

### **Sec. 14. Exemptions.**

Certain businesses exempt from paying the occupation tax annually, but are required to register and obtain a Certificate of Exemption. Such persons as are exempt shall possess and display at their places of business a Certificate of Exemption that may be obtained from the County by application of a form provided by the same. The applicant for exemption shall clearly state the provision of this Ordinance or other provision of law under which the applicant claims exemption. The certificate shall contain sufficient facts for the Occupation Tax Official to determine whether the applicant is entitled to the exemption. The Certificate of Exemption shall remain valid and the business need not reapply for an annual Certificate of Exemption so long as the conditions entitling the business to the exemption remain the same. The application for the Certificate of Exemption shall be made under oath. The Certificate of Exemption shall not exempt any business from complying with the duty to register. The following businesses are subject to exemption and the foregoing

provisions:

- (A) Businesses operated for a charitable purpose and registered as a nonprofit organization pursuant to the Internal Revenue Code.
- (B) Local or state authorities, (e.g. housing authorities, development authorities, hospital authorities, etc.) created under Local Act, or under State Law.
- (C) Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the State of Georgia, a municipality or county of the state, instrumentalities of the United States, the State of Georgia, or a municipality or county of the state.
- (D) Those real estate brokers, real estate agents, or real estate companies whose offices are located outside the jurisdiction and who sell property inside the jurisdiction.
- (E) Non-profit social, charitable, religious or fraternal organizations for the purpose of operating fairs, circuses or carnivals for periods of time not to exceed one (1) week.
- (F) Individual farmers who raise, grow or cultivate edible food from the soil of the state provided, however, that farm, milk or other farmer cooperatives are not exempted when they engage in selling goods and/or services to the public in competition with persons taxed by virtue of this article.
- (G) Established churches, religious, charitable and fraternal organizations chartered or operated for non-profit purposes.
- (H) Persons exempted from taxation by virtue of the Constitution or any Statute of the United States or the State of Georgia.
- (I) Any person exempted from the requirement of paying an occupation tax by any ordinance heretofore or hereafter passed by the Commissioner.

**Sec. 15. Businesses Not Covered by this Ordinance.**

- (A) The following businesses are not covered by the provisions of this Ordinance but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia or by local law:
  - (1) Those businesses regulated by the Georgia Public Service Commission.
  - (2) Those electrical service businesses organized under Chapter 3 of Title 46 of the Official Code of Georgia Annotated.
  - (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.

- (4) Cooperative marketing associations governed by O.C.G.A. §2-10-105.
- (5) Insurance companies governed by O.C.G.A. §33-8-8, *et. seq.*
- (6) Motor common carriers governed by O.C.G.A. §46-7-15.
- (7) Those businesses governed by O.C.G.A §48-5-355.
- (8) Agricultural products and livestock raised in the state of Georgia governed by O.C.G.A §48-5-356.
- (9) Depository financial institutions governed by O.C.G.A §48-6-93.
- (10) Facilities operated by a charitable trust governed by O.C.G.A. §48-13-55.
- (11) Disabled veterans and blind persons as governed by O.C.G.A. § 43-12-1.

**Sec. 16. Evidence of state registration required if applicable; display required.**

- (A) Each person who is licensed by the Secretary of State pursuant to O.C.G.A. Title 43 shall provide evidence of proper and current state licensure before the business license may be issued.
- (B) Each person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

**Sec. 17. Evidence of qualification required if applicable.**

Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of a business license, show evidence that such requirements have been met.

**Sec. 18. Returns Confidential.**

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee or agent of Bartow County, or any other person to divulge or make known in any manner any particulars set forth or disclosed in any occupation tax return required under this Ordinance. All contents of said return shall be confidential and open only to the officials, employees or agents of Bartow County using said returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by the county

shall be classed as “employees”. Nothing herein shall be construed to prohibit the publication by county officials of statistics, so classified as to prevent the identification of particular reports or returns and items thereof; or the inspection of the records by duly qualified employees of the tax departments of the State of Georgia, the United States, and other local governments.

**Sec. 19. Inspections of Books and Records.**

In any case Bartow County, through its officers, agents, employees, or representatives, may inspect the books of the business for which the returns are made. Bartow County, through its officers, agents, employees, or representatives shall have the right to inspect the books or records for the business of which the return was made in Bartow County, Georgia, and upon demand of Bartow County such books or records shall be submitted for inspection by a representative of the county within thirty (30) days. Failure of submission of such books or records within thirty (30) days shall be grounds for revocation of the tax registration currently existing to do business in the county. Adequate records shall be kept in Bartow County, Georgia for examination by Bartow County at that officer’s discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of under-reporting, a civil penalty of \$500.00 plus interest on the deficiency at 1.5 percent (1.5%) per month will be assessed for the period delinquent.

**Sec. 20. Tax Registration to be Revoked for Failure to Pay Tax, File Returns, Permit Inspection of Books.**

Upon the failure of any business to pay said occupation tax or any part hereof before it becomes delinquent, or upon failure to make any of said returns within the time required herein, or upon failure to make a true return or upon failure to amend a return to set forth the truth, or upon failure to permit inspection of its books as above provided, any business tax registration granted by the county under this Ordinance permitting the owner of said business to do business for the current year shall be, ipso facto, revoked. No new business tax registration shall be granted by the county for the operating of a business for which any part of the occupation tax herein provided for is at that time unpaid, or to an individual, firm, or corporation who has failed to submit adequate records as requested by the Occupation Tax Official in accordance with provisions found in Section 20. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax.

**Sec. 21. Effect of Failure to Comply with Ordinance Provisions; Continuing in Business After Tax Registration Revocation.**

Any persons, their managers, agents, or employees, who do business in the county after the registration for said business has been revoked as above, hereby required to make occupation tax returns, and who fail to make said returns within the time and in the manner herein provided, who refuse to amend such returns so as to set forth the truth, or who shall make false returns; and any persons, their managers, agents, or employees who refuse to

permit an inspection of books in their charge when the officers, agents, employees, or representatives of the county request such inspection, during business hours, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided herein. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax.

## **Sec. 22. Lien Taken for Delinquent Occupation Tax.**

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, the Occupation Tax Official of Bartow County, Georgia, upon any tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of said tax against the persons, partnership, or corporation liable for said tax and pre-execution interest at the rate of 1.5 percent (1.5%) per month from the date when such tax becomes delinquent, which said execution shall then bear interest at the rate of 12 percent (12%) per annum from the date the execution issues, and the lien shall cover the property in the county of the person, partnership, or corporation liable for said tax, all as provided by the laws of the State of Georgia. The lien of said occupation tax shall become fixed on and date from the time when such tax becomes delinquent. The execution shall be levied by the Sheriff of Bartow County upon the property of defendant located in said jurisdiction, and sufficient property shall be advertised and sold to pay the amount of said execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by the laws of the State of Georgia, and the defendant in said execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the applicable laws in regard to tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the Occupation Tax Official against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full together with all interest and costs accrued on the tax, the person may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the taxes.

## **Sec. 23. Administration; Enforcement of Provisions.**

The Occupational Tax Official shall administer and enforce the provisions of this article for the levy, assessment, collection and penalties imposed herein. In carrying out its responsibilities hereunder, said official shall have the following duties:

(A) To prepare and provide the necessary forms for registration and application for a license of a business, and for the submission of required information as may be necessary to properly administer and enforce the provisions of this Ordinance.

(B) To issue to each person a business license tax within a reasonable time after the payment of the occupation tax assessed and levied in this article; provided, however, where under other ordinances of the County, permits, certifications and compliance with the enumerated conditions are required for the operation of the business, Occupation Tax Official shall not issue a business license until the applicant exhibits to the administer such obtained permits, certifications and compliances.

(C) To issue in any year without a charge a business license when an applicant exhibits to the Occupation Tax Official such permits, certifications and compliance under the law of the State of Georgia or the United States, would entitle the applicant to such.

(D) To have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other laws of the County and the state or the Constitution of the State of Georgia for the administration and enforcement of the provisions of this article and the collection of the occupation taxes hereunder.

(E) To summon all violators of the same to appear before the court.

(F) To inspect all licenses and certificates issued by the County, as often, as in his or her judgment, he or she may deem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.

**Sec. 24. Option to Establish Exemption or Reduction in Occupation Tax.**

The Bartow County Commissioner may by subsequent ordinance or resolution provide for an exemption or reduction in occupation tax to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in occupation tax shall not be arbitrary or capricious, and the reasons shall be set forth in the minutes of the governing authority.

**Sec. 25. Provisions to Remain in Full Force and Effect Until Changed by Governing Body.**

This Ordinance shall remain in full force and effect until changed by amendment adopted by the Commissioner. All provisions hereto relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.

**Sec. 26. Requirement of Public Hearing.**

In any year when revenue from occupation taxes is greater than revenue from occupation taxes for the preceding year, the Commissioner shall conduct at least one public

hearing to determine how to use the additional revenue. Said hearing may be conducted as part of the annual budgetary process.

**Sec. 27. Amendment, Repeal of Provision.**

This Ordinance shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment or repeal shall be construed to deny the right of Bartow County to assess and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collection by the jurisdiction of additional occupation taxes upon the same person, property, or business.

**Sec. 28. Applications of Provisions to Prior Ordinance.**

This Ordinance does not repeal or affect the force of any part of any ordinance heretofore adopted where taxes levied under such prior ordinance have not been paid in full. So much and such parts of ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax, or for failure to pay regulatory fees provided for in said ordinance or ordinances, or failure to comply with any other provisions hereof, shall continue and remain in force until such tax, regulatory fee, or assessment shall be fully paid.

**Sec. 29. Conflicts Between Specific and General Provisions.**

Where there is an apparent conflict in this Ordinance between specific and general provisions, it is the intention hereof that the specific shall control.

**Sec. 30. Severability.**

If any section, provision, or clause of any part of this Ordinance shall be declared invalid or unconstitutional, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.

**Sec. 31. Repealer.**

This ordinance repeals any prior version of the Occupation Tax Ordinance, unless this ordinance is declared null and void or invalid for any reason, in which case the prior ordinance shall not have been repealed.

**Sec. 32. Effective Date.**

This ordinance shall be effective immediately upon adoption.