

## CHAPTER 54 – TAXATION

### ARTICLE I. –HOMESTEAD EXEMPTION

#### **Secs. 54-1— Homestead exemption from Town taxes for persons 65 or older (local constitutional amendment)**

Any other provisions of this Constitution to the contrary notwithstanding, each resident of the Town of Trion who is Sixty Five (65) years of age or over is hereby granted an exemption of Two Thousand Dollars (\$2,000.00) which may be increased to not more than Four Thousand Dollars (\$4,000.00) as fixed by the affirmative vote of not less than six (6) members of the Mayor, recorder and Council from time to time on his homestead from all ad valorem taxation by the Town of Trion as long as any such resident of the Town of Trion actually occupies said homestead as his residence. The value of the homestead in excess of the above exempted amount shall remain subject to ad valorem taxation by the Town of Trion. Any such resident shall not receive the benefits of such homestead exemption unless he files an affidavit and acceptable evidence of the date of his birth with the governing authority of the Town of Trion, or with a person designated by the governing authority of the Town of Trion, giving his age and such additional information relative to receiving the benefits of such exemption as will enable the governing authority of the Town of Trion to make a determination as to whether such owner is entitled to such exemption. The governing authority of the Town of Trion, or the person designated by the said governing authority, shall provide for the proper administration of this exemption. The exemption provided for herein shall apply to all taxable years beginning after December 31, 1980, with any such increases as may be fixed as aforesaid to apply to all taxable years beginning after December 31<sup>st</sup> of the year in which any such increase shall be so fixed.

(1980 Ga. Laws (Act No. 219), page 2198 § 1)

**Editor's note** – The above amendment to Ga Const. (1976) art. VII, § I, ¶ IV was continued by 1985 Ga. Laws (Act No. 504), page 4967. See also Ga. Const. Art. XI, § I. ¶ IV.

#### **Secs 54-2 – 54-10 Reserved.**

### ARTICLE II – SENIOR CITIZEN EXEMPTION FROM SCHOOL TAXES

#### **Sec 54-11 Definitions.**

For the purposes of this Act, the term:

*Town of Trion Independent School District ad valorem taxes* means all ad valorem taxes for educational purposes levied by, for or on behalf of the Town of Trion Independent School District, except for ad valorem taxes to retire school bond indebtedness.

*Gross income* means gross income, as defined by Georgia law, from all sources, including the income of all members of the family residing within the homestead.

*Homestead* means homestead as defined and qualified in O.C.G.A. § 48-5-40

*Senior citizen* means a person who is 70 years of age or older on or before January 1<sup>st</sup> of the year in which an application for the exemption under this Act is made.

#### **Sec 54-12 Established; eligibility requirements**

- (1) Each resident of the Town of Trion Independent School District who is a senior citizen is granted an exemption on that person's homestead from the Town of Trion Independent School District ad valorem taxes in the amount of Forty Thousand Dollars (\$40,000.00) of the assessed value of that homestead if that resident's gross income for the immediately preceding taxable year does not exceed Twenty Thousand Dollars (\$20,000.00) for income tax purposes. The value of a homestead in excess of the amount exempted by this section shall remain subject to taxation.
- (2) A person shall not receive the homestead exemption granted by subsection (a) of this section unless the person or person's agent files an affidavit with the governing authority of the Town of Trion or the designee thereof giving the person's age, the amount of income which the resident and the resident's family members occupying and residing at such homestead received during the last taxable year for income tax purposes, and such additional information relative to receiving such exemption as will enable the governing authority of the Town of Trion or the designee thereof to make a determination as to whether such person is entitled to such exemption. The governing authority of the Town of Trion or the designee thereof shall provide affidavit forms for this purpose

and shall require such information as may be necessary to determine the initial and continuing eligibility of the applicant for the exemption.

- (3) The exemption shall be claimed and returned as provided in O.C.G.A. § 48-5-50.1. The exemption shall be automatically renewed from year to year as long as the applicant occupies the residence as a homestead. After a person has filed the proper affidavit as provided in subsection (b) of this section, it shall not be necessary to make application and file such affidavit thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Act to notify the governing authority of the Town of Trion or the designee thereof, in the event that person for any reason becomes ineligible for that exemption.
- (4) The exemption granted by this Act shall not apply to or affect any state taxes, county taxes for county purposes, county school district taxes for educational purposes or municipal taxes for municipal purposes. The homestead exemption granted by this Act shall be in lieu of and not in addition to any other homestead exemption applicable to the Town of Trion Independent School District ad valorem taxes
- (5) The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2000.

(1999 Ga. Laws (Act No. 74), page 3810, § 1)

**Secs 54-13 – 54-18 Reserved**

**ARTICLE III. - 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 Town for ad valorem tax purposes.

**Sec. 54-20 - Due date**

The ad valorem taxes due the Town 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.**

- (1) 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 Town. Said penalty is in addition to the amount of ad valorem taxes due the Town and also in addition any costs and interest and interest permitted by law.

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

- (1) The duty to collect by levy and sale, or otherwise, for delinquent taxes is hereby imposed upon the Mayor as the Town tax collector or his designee as issuing officer, and the county sheriff as execution officer or as otherwise provided by law. All levies of execution for delinquent taxes are in the name of the Town. This duty may be contracted, by the Town Council, to a third party.
- (2) It is the duty of the Town 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:
  - (a) Keep a file of all newspapers in which an official advertisement appears;
  - (b) Keep an execution docket in which is entered a full description of all executions;
  - (c) Maintain a book of all sales;
  - (d) Maintain an index to the sales and executions.
- (3) The Town tax collector shall sign all levies, notices, advertisements, and the like in his name for the Town.

- (4) Execution issued in the name of the Town 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.
- (5) The Town 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.**

- (1) The county board of tax assessors is hereby designated to have the responsibility for assessment and valuation of property within the Town limits. The Town Council shall adopt the assessment and valuations made by the county board of tax assessors for all property located within the Town limits, as may be established from year to year by the county board of tax assessors.
- (2) The Town Council may authorize the tax commissioner of the county to make such adjustments in the tax digest, and to make such refunds as may be proper and necessary.

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.**

<sup>(28)</sup> 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 IV. – HOTEL AND MOTEL EXCISE TAX**

**Sec. 54-50 – Definitions.**

The following words, terms and phrases, for the purposes of this article, except where the context clearly indicates a different meaning, shall be defined as follows:

*Due date* means the 20<sup>th</sup> day after the close of the monthly period for which tax is to be computed.

*Guest room* means a room occupied or intended, arranged, or designed for occupancy by one or more occupants for the purpose of living quarters or residential use.

*Hotel and motel* mean any structure or any portion of a structure, including any lodging house, rooming house, dormitory, bachelor hotel, studio hotel or motel, motor hotel, auto court, inn, public club or private club, tourist cabin, or lodge, containing guest rooms and occupied or intended to designed for occupancy by guests, whether rent is paid in money, goods, labor or otherwise.

*Lodging provider or operator* means any person operating a hotel or motel in the Town including, but not limited to, the owner, proprietor, lessee, sub-lessee, lender in possession, licensee, or any other person otherwise operating such hotel or motel and who is subject to the taxation imposed for furnishing for value to the public any rooms, lodgings or accommodations.

*Occupancy* means the use or possession or the right to use or possession of any rooms, space or apartment in a hotel or motel and the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or space.

*Permanent resident* means any occupant who occupies any guest room in a hotel or motel for at least ten consecutive days.

*Person* means an individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, non-profit corporation, corporate non-profit membership estate, trust, business trust, receiver trustee, syndicate, or any other group or combination acting as a unit, the plural as well as the singular number, except the United States of America, the state and any instrumentality of either, upon which the Town is without power to impose this tax as provided in this article.

*Rent* means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature and also the amount for which credit is allowed by the operator to the occupant without any deduction therefrom whatsoever.

Tax means any tax imposed by this article on occupants.

**Sec. 54-51 – Intent.**

The intent of this article is to impose a tax pursuant to authority granted by the General Assembly of this State, the funds from which taxation shall be used for any public purposes including the purpose of promoting, attracting, stimulating and developing tourism in the Town.

**Sec. 54-52 – Imposition and rate of tax.**

There shall be paid a tax of three percent (3%) of the rent for every occupancy of a guest room in a hotel or motel. The tax imposed by this article shall be paid upon any occupancy on and after February 1, 2003, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date.

**Sec. 54-53 – Collection of tax by operator or lodging provider.**

Every operator or lodging provider maintaining a place of business in the Town and renting guest rooms in the Town shall collect a tax at the rate of three percent (3%) on the amount of rent from the occupant unless an exemption is provided under Section 54-54. This tax shall be due from the occupant and shall be collected by the operator at the same time that the rent is collected.

**Sec. 54-54 – Exemptions.**

No tax shall be imposed under this article upon:

- (1) An occupant who becomes a permanent resident;
- (2) An occupant who certifies in writing that he is staying in such accommodations as a result of his residence having been destroyed by fire or other casualty;
- (3) The United States, the State, or any instrumentality of either thereof, or any official or employed of the State, its units of local government, or any other instrumentality of the State when traveling on official business and presenting written substantiation thereof, or paying by State or local government credit or debit card, or from a foreign diplomat exempted by treaty, counsel, or convention when presenting substantiation issued by the United States Department of State;
- (4) An occupant who is occupying the premises without charged money or otherwise.

**Sec. 54-55 – Registration of operators, certification of authority.**

- (a) Every person engaging or about to engage in business as an operator of a hotel or motel in the Town shall immediately register with the Town clerk on a form prescribed by the Town clerk. Such registration shall set forth the name under which such person transacts business or intends to transact business; the location of his place or places of business; and, such other information that would facilitate the collection of the tax as the Town clerk may require. The registration shall be signed by the owner, a financial person; in the case of ownership by an association or partnership, by a member of the partner; in case of ownership by a corporation, by an officer. The Town clerk shall, after such registration, issue without charge a certificate of authority to each operator to collect the tax from the occupant. A separate registration shall be required for each place of business of an operator. Each certificate shall state the name and location of the business to which it is applicable.
- (b) Persons engaged in such business must so register not later than 30 days after the date that this article becomes effective.

**Sec. 54-56 – Recomputation of tax; authority to make basis of recomputation.**

If the Town clerk is not satisfied with the return filed by any person pursuant to this article, he/she may compute and determine the amount required to be paid upon the basis of any information available to him/her or that may come into his/her possession. One or more deficiency determinations may be made of the amount due for one or more monthly periods. Any operator who fails to make any return or to pay the amount of tax prescribed shall be assessed a specific penalty to be added to the tax in the amount of five percent (5%) or \$5.00, whichever is greater, if the failure is for one month or less; and an additional five (5%) percent or \$5.00, whichever is greater for each additional month or fraction thereof in which such failure

shall continue; provided, however, that the aggregate penalty for any single violation shall not exceed twenty-five percent (25%) or \$25.00, whichever is greater. Delinquent amounts shall bear interest at the rate of one percent (1%) per month or fraction thereof until paid.

**Sec. 54-57 – Penalty for fraud.**

In the case of a false or fraudulent return or the failure to file a return where willful intent exists to defraud the Town of any tax due, a penalty of fifty percent (50%) of the tax due shall be assessed.

**Sec. 54-58 – Service of notice determination.**

The Town clerk, or his/her designated representative, shall give to the operator written notice of any deficiency determination. The notice may be served personally or by certified mail; if by certified mail, such notice shall be addressed to the operator at his address as it appears in the records of the Town clerk. Service by certified mail is complete upon the signing by the addressee of the return receipt of acknowledgment of delivery. Except in the case of failure to make a return, every notice of a deficiency determination shall be mailed within three years after the 20<sup>th</sup> day of the calendar month following the monthly period for which the amount is purposed to be determined or within three years after the return is filed, whichever is later.

**Sec. 54-59 – Determination if no return made.**

- (a) *Estimate of gross receipts.* If any person fails to make a return, the Town clerk shall make an estimate of the amount of the gross receipts of the person or as the case may be, the amount of the total rentals of such person that are subject to the tax. The estimate shall be made for the period or periods in respect to which the person failed to make the return and shall be based upon any information in which is or may come into the possession of the Town clerk. Written notice shall be given in the manner prescribed in Section 54-58.
- (b) *Interest on amount found due.* The amount of such determination shall bear interest at the rate of three percent (3%) per month, or a fraction thereof, from the 20<sup>th</sup> day of the month following the monthly period for which the amount or any portion thereof should have been returned until the date of payment.

**Sec. 54-60 – Miscellaneous administrative provisions.**

- (a) *Authority of Town clerk.* The Town clerk shall administer and enforce the provisions relating to the collection of the tax imposed by this article.
- (b) *Records required from operators, etc.* Every operator renting guest rooms in the Town to persons shall keep such records, receipts, invoices and other pertinent papers and in such form as the Town clerk may require.
- (c) *Examination of records.* The Town clerk, or any person authorized in writing by the Town clerk, may examine the books, papers, records, financial reports, equipment and other facilities of any operator renting guest rooms to persons and any operator liable for the tax in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
- (d) *Authority to require reports.* In the administration of the provisions of this article, the Town clerk may require the filing of reports by any person having in his possession or custody information relating to rents of guest rooms subject to the tax. The reports shall be filed with the Town clerk when required by the Town clerk and shall set forth the rental charge for each occupancy, the dates of occupancy, and such other information as the Town clerk may require.

**Secs. 54-61—54-83. - Reserved.**

**ARTICLE V. – BUSINESS AND OCCUPATION TAX**

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

**Sec. 54-84. – Occupation tax required; occupation tax required for business dealings in Town.**

For the year 1995 and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation in the Town, whether with a location in the Town or in the case of an out-of-state business with no location in the state 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, occupation. Said tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in the Town. If the taxpayer has no permanent business location

in the Town, such business tax registration shall be shown to the Town clerk, to his officer's deputies, or to any police officer of the Town, upon request.

(Ord. of 1-26-1995, §19-36)

State law reference – Authority to levy tax, O.C.G.A. §48-13-6.

**Sec. 54-85. - 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.

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

*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.

*License* means a permit or certificate issued by the Town that allows an entity to operate lawfully in the Town. A license does not create any rights to operate in violation of any provision of this Code, and it may be revoked by the Town 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.

*Person* means and includes sole proprietors, corporations, partnerships, nonprofits, or any other form of business organization, but specifically excludes charitable nonprofit organizations which utilize 50 percent (50%) of their proceeds for charitable purposes.

*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 Town 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 Town. 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.

(Ord. of 1-26-1995, §19-37 and revised 2015).

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

**Sec. 54-86. – Administrative and regulatory fee structure; occupation tax structure.**

- (a) A non-prorated, nonrefundable administrative fee of \$10.00 shall be required on all business and occupation tax accounts for the initial start-up, renewal, or reopening of those accounts.

(b) A regulatory fee will be imposed as provided under O.C.G.A. §48-13-9 on those applicable businesses. A regulatory fee may not include an administrative fee.

(c) The regulatory fee schedule for person in occupations and professions is set forth in Section 54-87.

**Sec. 54-87. – Occupation tax levied; restrictions**

(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 Town and/or upon the applicable out-of-state businesses with no location or office in the state, pursuant to O.C.G.A. §48-13-7, based upon the number of employees of the business or practitioner.

(b) The tax rate determined by number of employees for each business, trade, profession, or occupation is as follows and will be developed and updated from time to time by the Mayor and Council of the Town:

<i>Employees</i>	<i>Tax liability</i>
1-9	\$50.00
10-19	\$100.00
20-29	\$150.00
30-39	\$200.00
40-49	\$250.00
50 or more	\$300.00

(c) No occupation tax shall be required from 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. An occupation tax shall not be levied in any other manner except as described in this section.

(Ord. of 1-26-1995, §19-39)

State law reference— Criteria for taxation. O.C.G.A. § 48-13-10.

**Sec. 54-88. – Paying occupation tax of business with no location in the state.**

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 if the business’s largest dollar volume of business in the state is in the Town and the business or practitioner:

- (1) Has one or more employees or agents who exert substantial efforts within the jurisdiction of the Town for the purpose of soliciting business or serving customers or clients; or,
- (2) Owns personal or real property which generates income an which is located ithin the jurisdiction of the Town.

(Ord. of 1-26-1995, §19-40)

State law reference – Taxation of businesses without location in the state – O.C.G.A. §48-13-7.

**Sec. 54-89. – Each line of business to be identified on business registration.**

The business registration of each business operated in the Town shall identify the dominant line of business that the business conducts.

(Ord. of 1-26-1995, §19-41)

**Sec. 54-90. – Professionals.**

Practitioners of profession as described in O.C.G.A. §48-13-9(c)(1) – (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 54-87 of this article.

- (2) A fee of \$100.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this subsection shall not be required to provide information to the local government relating to the gross receipts of the business or practitioner. The per-practitioner fee applies to each person in the business that qualifies as a practitioner under the state's regulator guidelines and framework.
- (3) This election is to be made on an annual basis and must be done by December 1 of each year.

(Ord. of 1-26-1995, §19-43).

**State law reference—**

**Sec. 54-91. – Practitioner exclusively practicing for a government.**

Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, instrumentalities of the United States, the state, or a municipality or county of the state, shall not be required to obtain a license or pay an occupation tax for that practice.

(Ord. of 1-26-1995, §19-44).

**Sec. 54-92. – 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 business and occupations covered by the provisions of O.C.G.A. §§ 48-13-5 – 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general and/or local law and ordinance.

(Ord. of 1-26-1995, §19-45).

**Sec. 54-93. – When tax due and payable; effect of transacting business when tax delinquent.**

- (a) On any new profession, trade, or calling begun in the town in 1995 or succeeding years thereafter, the registration and tax shall be delinquent if not obtained immediately upon beginning business and a fifteen (15%) percent fee penalty be imposed. The tax registration herein provided for shall be issued by the Town, and if any person, firm or corporation whose duty it is to obtain a registration shall, after said registration or occupation tax becomes delinquent, transact or offer to transact in the Town any of the kind of profession, trade, or calling subject to this article without having first obtained said registration, such offender shall, upon conviction, be guilty of an offense.
- (b) In addition to the above remedies, the marshal may proceed to collect in the same manner as provided by law for tax executions.

(Ord. of 1-26-1995, §19-46).

**Sec. 54-94. – Allocation of employees of business with multiple intra- or interstate locations.**

- (a) For those businesses that have multiple locations inside and outside of the Town where the employees can be allocated to each location, the employees used to determine the occupation tax assessed will be those employees attributed to each Town location. When the amount of employees attributed locally cannot be determined in those businesses with multiple locations, the total employees will be divided by the total number of locations in the Town and elsewhere, and allotted to those locations. Upon request, the business or practitioner with a location or office situated in more than one jurisdiction shall provide to the Town the following:
  - (1) Financial information necessary to allocate the employees; and,
  - (2) Information relating to the allocation of the business or practitioner's employees by other local governments.
- (b) Where the business has locations outside of the Town wherein taxation is levied based on a criterion other than number of employees by other local governments, the Town shall not assess more than the allotted share of employees for the local operation.

(Ord. of 1-26-1995, §19-47).



**Sec. 54-95 – Exemption on ground that business is operated for charitable purposes.**

No business on which a business registration or occupation tax is levied by this article shall be exempt from said registration or tax on the ground that such business is operated for a charitable purpose unless 50 percent or more of the entire proceeds from said business are devoted to such purpose.

(Ord. of 1-26-1995, §19-48).

**Sec. 54-96 – Evidence of state registration required if applicable; state registration to be displayed.**

- (a) Each person who is licensed by the Secretary of State, pursuant to O.C.G.A. §43-1-1 et seq., shall provide evidence of proper and current state licensure before the Town registration 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 ther at all times while the license remains valid.

(Ord. of 1-26-1995, §19-49).

**Sec. 54-97 – 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 the Town business registration, show evidence that such requirements have been met.

(Ord. of 1-26-1995, §19-50).

**Sec. 54-98 – Liability of officers and agents; registration required; failure to obtain.**

All persons subject to the occupation tax lev pursuant to this article shall be required to obtain the necessary registration for said business as described in this article, and in default thereof, the officer or agent soliciting for or representing such persons shall be subject to the same penalty as other persons who fail to obtain a registration. Every person commencing business in the Town after January 1 of each year shall likewise obtain the registration herein provided for before commencing the same, and any person transacting or offering to transact in the Town any of the kinds of business, trade, profession, or occupation without first having so obtained said registration, shall be subject to penalties provided thereof.

(Ord. of 1-26-1995, §19-51).

**Sec. 54-99 – When registration and tax due and payable; effect of transacting business when tax delinquent.**

- (a) Each such registration shall be for the calendar year in which the registration was obtained unless otherwise specifically provided. There is hereby imposed a penalty upon each business that fails to apply for and obtain an appropriate business registration and pay all taxes and fees as provided herein before March 1, 1995. Thereafter, the appropriate business regulation shall pay all taxes and fees provided to him before the 15<sup>th</sup> of January each year thereafter. Every person commencing business in the Town after January 15<sup>th</sup> each year shall obtain the registration required before commencing such business. Any person transacting or offering to transact in the Town any business, trade, profession, or occupation without first having obtained said registration shall be subject to the penalties provided thereof. Said penalties shall be in addition to all other penalties, civil and criminal, herein provided, and may be collected by the remedies herein provided for collection of the occupation tax, and shall have the same lien and priority as the occupation tax to which the penalty is applied.
- (b) The registration herein provided for shall be issued by the Town clerk, and if any person, firm, or corporation whose duty it is to obtain a registration shall, after said occupation tax becomes delinquent, transact or offer to transact in the Town any of the kind of business, trade, profession, or occupation without having first obtained said registration, such offender shall be subject to the penalties provided thereof.

(Ord. of 1-26-1995, §19-52).

**Sec. 54-100 – Businesses not covered by this article.**

The following businesses are not covered by this article but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the state or local law:

- (1) Those businesses regulated by the Georgia Public Service Commission.
- (2) Those electrical service businesses organized under O.C.G.A. §46-3-1 et seq.
- (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. (Businesses that purchase carload lots of guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls).
- (8) Agricultural products and livestock raised in the state 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 charitable trust governed by O.C.G.A. § 48-13-55.

(Ord. of 1-26-1995, §19-55).

State law reference – Exemptions generally, O.C.G.A. § 48-13-16.

**Sec. 54-101 – When occupation tax due and payable; payment options.**

- (a) The amount of occupation tax shall be payable to the Town at the office of the treasurer on January 1 each year and delinquent if not paid on or before January 15 each year.
- (b) If instead of electing to pay on or before January 1 of each year the entire amount of the occupation tax based on estimates, the taxpayer elects to pay said tax in deferred payments, said tax shall be paid in equal installments on the following dates: April 15, July 15, and October 15 of the current year and on January 15 of the succeeding year. Where a taxpayer fails to make any such quarterly payment on or before the date due for such payment, a 15 percent penalty will be imposed for the balance of the month that this payment is due, and an additional 15 percent will be imposed for each additional month of delinquency thereof.

(Ord. of 1-26-1995, §19-59).

**Sec. 54-102 – Payment of occupation tax by newly established businesses.**

In the case of a business subject to occupation tax for a calendar year which was not conducted for any period of time in the corporate limits of the Town in the preceding year, the owner, proprietor, manager, or executive officer of the business liable for occupation tax shall estimate the number of employees from commencing date to the end of the calendar year and such shall be paid in equal installments as follows: April 15, July 15, October 15, and January 15 of the succeeding year. Where a taxpayer fails to make any such quarterly payment on or before the due date for such payment, a 15 percent penalty will be imposed for the balance of the month that payment is due and an additional 15 percent penalty will be imposed for each additional month of delinquency thereof.

(Ord. of 1-26-1995, §19-60).

**Sec. 54-103 – Inspections of books and records.**

In any case, the Town clerk, through his/her officers, agents, employees, or representatives, may inspect the books of the business for which the returns are made. The Town clerk shall have the right to inspect the books or records for the business of which the return was made in the Town, and upon demand of the Town clerk such books or records shall be submitted for inspection by a representative of the Town within 30 days. Failure of submission of such books or records within 30 days shall be grounds for revocation of the tax registration currently existing to do business in the Town. Adequate records shall be kept in the Town for examination by the Town clerk at the Town clerk's discretion. If, after examination of the books or records, it is determined that a deficiency occurs as result of underreporting, a penalty of 125 percent of the prime interest rate times the

amount deficient will be assessed for the period delinquent. For purposes of this section, the prime interest rate shall be that which is published by the Wall Street Journal on the first business day of the year in which the underreporting is identified.

(Ord. of 1-26-1995, §19-63).

**Sec. 54-104 – Tax registration to be revoked for failure to pay tax, file returns, or permit inspection of books.**

Upon failure of any business to pay said occupation tax or any part thereof 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 Town under this article 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 Town for the operation 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 Town clerk. In the case of those practitioners for whom local government cannot suspend the right to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax.

(Ord. of 1-26-1995, §19-64).

**Sec. 54-105 – Effect of failure to comply with ordinance provisions; continuing in business after tax registration revoked.**

Any person, their manager, agents, or employees, who do business in the Town after the registration for said business has been revoked as above, are 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, as well as any persons, their manager, agents, or employee who refuse to permit an inspection of books in their charge when the officers, agents, employees, or representatives of the Town 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 for whom the local government cannot suspend the right to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax. These penalties may consist of either a percentage of the amount due or a flat fee fine.

(Ord. of 1-26-1995, §19-65.)

**Sec. 54-106 – Enforcement of provisions.**

It is hereby made the duty of the Mayor and Police Department to see that the provisions of this article relating to occupation taxes are observed, and to summon all violations of the same to appear before the court. It is hereby made the further duty of the Town clerk, Chief of Police, and their assistants to inspect all registrations issued by Town as often as in their judgment it may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted hereunder.

(Ord. of 1-26-1995, §19-69.)

**Secs. 54-107—54-128. - 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. 54-129. – 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. 54-130. - Insurers license fees.**

There is hereby levied an annual license fee upon each insurer doing business within the Town, 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 Town, there is hereby levied a license fee in the amount of \$40.00.

**Sec. 54-131. - 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. 54-132. - Gross premiums tax imposed on life insurers.**

- (1) 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.
- (2) The premium tax levied by this section is in addition to the license fees imposed by section 54-152.

**Sec. 54-133. - Gross premiums tax imposed on all other insurers.**

- (1) 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.
- (2) The premium tax levied by this section is in addition to the license fees imposed by section 54-152.

**Sec. 54-134. - 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. 54-135—54-155. - Reserved.**

**ARTICLE VII. - FINANCIAL INSTITUTIONS**

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

**Sec. 54-156. - Definitions.**

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

**Sec. 54-157. - 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 Town at a rate of 0.25 percent of the gross receipts of said depository financial institutions.

**Sec. 54-158. - 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. 54-159. - Due date of taxes.**

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

**Sec. 54-160. - 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.

**Secs. 54-161 – 54-181 – Reserved.**