

ARTICLE III OCCUPATION TAXES AND REGULATORY FEES

Sec. 22-61 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 the component of the occupation tax which 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 IRS W-2, but not a form IRS 1099.

Location or office means a fixed place located within the county from which a person conducts business, but shall not include a work site located in the county for less than six months for the purpose of serving a single customer or project.

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

Occupation tax certificate means a document issued by the county acknowledging payment of the occupation tax and administrative fee.

Practitioners of professions and occupations means those individuals listed in O.C.G.A. sec. 48-13-9(c), 1-22 but does not include a practitioner who is an employee of a business if such business pays an occupation tax.

Sec. 22-62 Administrative fee

A non-prorated, non-refundable administrative fee of \$25 is required on all occupation tax accounts for the initial registration, annual renewal or reopening of such accounts.

Sec. 22-63 Occupation tax levied; limitations

(a) An occupation tax of \$100.00 is levied upon businesses and practitioners of professions and occupations with one or more locations or offices within the unincorporated areas of the county and, pursuant to O.C.G.A. sec 48-13-7, upon out-of-state businesses with no location or office in the county but with employees or agents engaging in substantial efforts to solicit business or serve customers or clients in the county.

(b) The county shall not require the payment of more than one occupation tax for each location of a business or practitioner.

(c) A business or practitioner which is subject to an occupation tax by another local government and claiming an exemption from or limitation to the occupation tax imposed by this article shall submit documentation as to current payment of the occupation tax to the other local government and the basis of such tax.

(1) If a business or practitioner with no location or office in the state provides to the county proof of payment of a local business or occupation tax in another state which purports to tax the business's or practitioner's sales or services in this state, the business or practitioner shall be exempt from this occupation tax.

(2) A business or practitioner with no location or office in the state shall only be required to pay occupation tax to the local government in the state where the largest dollar volume of business is done or service is performed by such business or practitioner. This limitation shall only apply when the business or practitioner has provided to the county satisfactory proof as to the applicability of this subsection.

(3) If an employee works for the same business or practitioner in more than one municipal corporation or county and the business or practitioner submits proof of this, the employee shall be counted as an employee in the county only if the county is the jurisdiction where such employee works for the longest period of time within the calendar year.

(d) The full amount of the occupation tax will be charged if a business begins operation between June 1st and November 30th. 50% of the occupation tax will be charged if a business begins operation between December 1st and May 31st.

(e) Real estate brokers shall be subject to occupation tax pursuant to this article only if they maintain a principal or branch office in the county.

Sec. 22-64 Occupation Tax Certificate

Every business, practitioner and location subject to payment of the occupation tax levied by this article shall display a current occupation tax certificate in a conspicuous place at the location for which such certificate was issued. If the taxpayer does not have a permanent location within the county, the occupation tax certificate shall be shown to any county representative upon request.

Sec. 22-65 Reserved

Sec. 22-66 Exemptions

(a) No occupation tax shall be levied on the following:

(1) Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, or instrumentality of the United States, the state or a municipality or county of the state;

- (2) Those businesses regulated by the state public service commission;
- (3) Those electrical service businesses organized under O.C.G.A. tit. 46, ch 3;
- (4) Any farm operation for the production from or on the land of agricultural products, but not including any agribusiness;
- (5) Nonprofit, agricultural product cooperative marketing associations pursuant to O.C.G.A. sec 2-10-105;
- (6) Motor common carriers pursuant to O.C.G.A. sec 46-7-15;
- (7) Persons purchasing guano, meats, meal, flour, bran, cottonseed, or cottonseed meal or hulls in carload lots for distribution among the purchasers for use and not sale pursuant to O.C.G.A. sec 48-5-355;
- (8) Pursuant to O.C.G.A. sec. 48-5-356 for persons selling or introducing into the county agricultural products or livestock, including animal products, raised in this state when the sale and introductions are made by the producer of the product and the sale is made within 90 days of the introduction of the product into the county;
- (9) Depository institutions pursuant to O.C.G.A. sec 48-6-93;
- (10) Any business where the levy of such occupation tax is prohibited by the laws of the state or the United States;
- (11) Persons possessing the exemption specified by O.C.G.A. 43-12-1 or
- (12) Practitioners of professions and occupations listed in O.C.G.A. 48-13-9(c) 1-22
- (13) Any business that conducts business less than 8 calendar days a year within Jones County.

(b) The exemptions and limitations contained in this article shall not be construed to repeal or otherwise affect in any way any franchise fees, business taxes or other fees or taxes otherwise allowed by law.

Sec. 22-67 Evidence of state registration when required

Each person who is licensed under O.C.G.A. title 43 by the examining boards of the Secretary of State's office shall provide evidence of proper and current state licensure before any county occupation tax certificate may be issued.

Sec. 22-68 Evidence of qualification required if applicable

- (a) 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 an occupation tax certificate, show evidence of such qualification.
- (b) Any business required to submit an annual application for continuance of the business shall do so before the registration is issued.
- (c) At the time of the initial payment of the occupation tax charged pursuant to this article, an applicant must present a Zoning Compliance or Home Occupation permit.
- (d) Any business required to obtain an Occupation Tax Certificate in accordance with this article must present proof of payment of inventory and equipment ad valorem taxes or an exemption form from the Jones County Tax Assessor.

Sec. 22-69 Filing returns; other information required or requested.

- (a) On or before June 1st of each year, an individual, business or practitioner subject to this article shall file with the Zoning Director on a form approved by and available from the county.
- (b) Individuals, businesses and practitioners doing business in the county shall submit to the Zoning Director or make available within 30 days such information as may be required or requested by the county to determine the applicability of the occupation tax.

Sec. 22-70 Confidentiality

Information provided by a business or practitioner to the county for the purpose of determining the applicability and amount of the occupation tax or levying or collecting the occupation tax is confidential and exempt from disclosure under O.C.G.A. sec 50-18-70 et seq. Such information may be provided to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collecting occupation tax or prosecution for failure or refusal to pay occupation tax.

Sec. 22-71 Date due; penalty

- (a) Any occupation tax due pursuant to this article shall be due and payable annually on June 1st. If any person commences business or initially engages in a regulated activity in the county after June 1st in any year, the tax and/or fee shall be due and payable on the date of the commencement of the business or regulated activity.
- (b) Effective September 1, 2009, any individual, business or practitioner subject to any

occupation tax imposed by this article which is unpaid for 10 days after the date on which payment was due shall be subject to a penalty of one hundred percent of the occupation tax.

Sec 22-72 Enforcement; violations

It is the duty of the Zoning Director or his designee to administer and enforce the provisions of this article, to perform all functions necessary to administer and enforce this article, and to summon violators of this article to appear before the magistrate court. The Zoning Director may issue executions against individuals, businesses and practitioners for taxes and fees which are due and owing.

(a) Individuals, businesses and practitioners who fail or refuse to pay any occupation tax charged pursuant to this article shall be subject to a fine not to exceed a maximum of ten times the amount of tax that was required by the business under this article.

(b) All persons subject to the occupation tax imposed by this article shall be required to file for and pay such tax or fee. For failure to do so, any officers or agents soliciting for or obtaining for such person business shall be subject to the same penalty as other persons, businesses or practitioners who fail to obtain or make a return for or pay the applicable occupation tax.

Sec. 22-73 Transfer of Occupation Tax Certificate to a new owner

An Occupation Tax Certificate may be transferred or assigned to a new operator provided the person conducts the business for which the license was issued at the same place and pays the administrative fee specified in section 22-62 of this article.

Sec. 22-74 Transfer of Occupation Tax Certificate to a new location

The owner of an existing business may transfer an Occupation Tax Certificate to a new location provided the owner pays the administrative fee specified in section 22-62 of this article.

Sec. 22-75 Public hearing

The county shall conduct at least one public hearing before adopting any ordinance or resolution which will increase the occupation tax rate specified in section 22-63.

Sec 22-76 Prior ordinance

To the extent that any occupation taxes or regulatory fees are owed pursuant to an ordinance passed prior to this article, such amounts remain due and owing; and the provisions of that prior ordinance will remain in effect with respect to such unpaid occupation taxes until such time as they are paid in full.

Sec 22-77 Effective date

This section shall take effect and be in force from and after June 1, 2009.