

Chapter 10 1

BUSINESSES*

Article I. In General

Secs. 10-1-10-25. Reserved.

Article II. Licenses Generally

- Sec. 10-26. Levy and scope.
- Sec. 10-27. Penalties for violation.
- Sec. 10-28. Applications.
- Sec. 10-29. Procedures for issuance.
- Sec. 10-30. Display.
- Sec. 10-31. Inspections.
- Sec. 10-32. Termination and renewal.
- Sec. 10-33. Revocation; suspension; probation.
- Sec. 10-34. Change of location.
- Sec. 10-35. Transfer.
- Sec. 10-36. Duplicates.
- Sec. 10-37. Branch offices.
- Sec. 10-38. Joint license.
- Sec. 10-39. False statements.
- Secs. 10-40-10-50. Reserved.

Article III. Occupational License Tax

- Sec. 10-51. Required.
- Sec. 10-52. Definitions.
- Sec. 10-53. Administrative fee.
- Sec. 10-54. Levied; restrictions.
- Sec. 10-55. Paying tax of business with no location in the state.
- Sec. 10-56. Each line of business to be identified on business registration.
- Sec. 10-57. Number of businesses considered to be operating in the city.
- Sec. 10-58. Professionals.
- Sec. 10-59. Practitioners exclusively practicing for a government.
- Sec. 10-60. Purpose and scope of tax.
- Sec. 10-61. When tax due and payable; effect of transacting business when tax delinquent.
- Sec. 10-62. Exemption on grounds that business is operated for charitable purpose.
- Sec. 10-63. Evidence of state registration required if applicable.
- Sec. 10-64. Evidence of qualification required if applicable.
- Sec. 10-65. Liability of officers and agents; registration required; failure to obtain.
- Sec. 10-66. When registration and tax due and payable; effect of transacting business when tax delinquent.

*Charter references-Power to levy and collect license fees and taxes on occupations, trades and professions, § 1.12(2); licenses, occupational taxes, § 6.13.

Cross reference-Administration, ch. 2.

State law references-Municipal authority to levy and collect taxes and fees, Ga. Const. art. 9, sec. 4, par. 1; specific business and occupation taxes, O.C.G.A. § 48-13-1 et seq.

WATKINSVILLE CODE

- Sec. 10-67. Penalty for violation of article.
- Sec. 10-68. Subpoena and arrest powers.
- Sec. 10-69. Businesses not covered by this article.
- Sec. 10-70. When tax due and payable.
- Sec. 10-71. Payment of tax by newly established businesses.
- Sec. 10-72. Lien taken for delinquent tax.
- Sec. 10-73. Amendment, repeal of article.
- Sec. 10-74. Applications of article to prior ordinance.
- Sec. 10-75. Enforcement of article.
- Sec. 10-76. Article to remain in full force and effect until changed by governing body.
- Sec. 10-77. Requirement of public hearing before tax increase.
- Sec. 10-78. Option to establish exemption or reduction in tax.
- Sec. 10-79. Conflicts between specific and general provisions.

Secs. 10.80-10-85. Reserved.

Article IV TRADES AND PROFESSIONALS

Secs. 10-86-10-90. Reserved.

- Sec. 10-91. Annual company fee levied.
- Sec. 10-92. Additional fee levied for life insurers insuring certain risks at additional business locations.
- Sec. 10-93. Fee levied for independent agencies and brokers.
- Sec. 10-94. Due date for fees.

Secs. 10-95-10-105. Reserved.

- Sec. 10-106. Gross Premium Tax Levied
- Sec. 10-107. Imposed on all other insurers.
- Sec. 10-108. Construction Contractors
- Sec. 10-109. Home Occupations

Secs. 10-110-10-120. Reserved.

Article V. Financial Institutions

Division 1. Generally

Secs. 10-121-10-130. Reserved.

Division 2. License Tax

- Sec. 10-131. Levy of tax.

BUSINESS

Sec. 10-132. Due date; filing of return.

ARTICLE I. IN GENERAL

Secs. 10.1-10.25. Reserved.

ARTICLE II LICENSES GENERALLY

Sec. 10-26. Levy and scope.

There is hereby levied for each year a business license application fee on each person that seeks to establish a new business in the city in accordance with the provisions of this chapter, except for those cases as specified in this article.

Business shall mean:

Any person who, in The City of Watkinsville, engages in, causes to be engaged in, or represents himself or herself to be engaged in, any occupation or activity with the object of gain, benefit, or advantage, either directly or indirectly; any person who owns personal or real property which generates income and which is located in the City of Watkinsville. This shall include any person advertising by any means, including, but not limited to, signs, cards, circulars, newspapers, etc., that he or she is engaged in a business of any kind.

Sec. 10-27. Penalties for violation.

(a) Any person required by this article to obtain a license to engage in any trade, business or profession within the corporate limits of the city, who shall fail to make application prior to the opening or starting such business shall be subject to and required to pay a penalty of 50 percent of the regular license fee.

(b) The city clerk, when in his/her judgment circumstances may seem to warrant, may grant an extension of time, in no case exceeding thirty (30) days, within which time to file application and pay the license fee. No penalty will be charged on any license on which an extension of time has been granted.

(c) Any person violating any other provision of this article shall, upon conviction, be punished in accordance with section 1-7.

Sec. 10-28. Applications.

Every person required to procure a business license under the provisions of this chapter or any ordinance or law of this city shall submit an application for such license to the city clerk, which application shall conform to the requirements of this chapter.

(1) Form of application. Each application shall be written statement upon forms provided by the city clerk.

(2) Contents of application. Each application shall contain the following information:

WATKINSVILLE CODE

a. Name and home address of the applicant, if an individual, or home office address, if a corporation.

b. The name of the business to be established, and the place where the proposed business is to be located,

c. Kind of business to be carried on.

d. Names and home address of the partners, if a partnership.

e. Name and home addresses of the officers and directors, if a corporation.

f. Complete record of all arrests and convictions against the applicant and every partner, officer, or director of the applicant for violation of any and all city, state or federal laws and ordinances.

g. Such additional information which the city clerk or council may find reasonably necessary to the fair administration of this chapter.

h. Complete affidavit of license or permit (SAVE form), required by State of Georgia

(3) Verification. Each application shall be sworn to by the applicant if an individual, or by a partner if a partnership, or by an officer if a corporation. .

(4) Payment of fee. Each application shall be accompanied by the amount of the fee chargeable for the business license sought. Any license application received after July 31st shall have the fee prorated to December 31st.

a. Issuance of receipts. The city clerk shall issue a receipt to the applicant for the amount of the fee tendered with the application for a license, provided that such receipt shall not be construed as approval of the application, nor shall it entitle or authorize the applicant to open or maintain any business contrary to the provisions of this chapter.

b. The application fee is nonrefundable, whether or not the business license is granted.

(5) Confidentiality of Financial/Sensitive information. All information furnished or secured under the authority of this chapter shall be kept in strict confidence by the city, shall not be subject to public inspection, and shall be utilized solely by the officers of the city responsible for administering the provisions of this chapter.

(6) False statements. False statements on any application for a license shall be grounds for a refusal or immediate revocation. of such license.

Sec. 10-29. Procedures for issuance.

(a) Review by city officers. If any provision of this article or any licensing ordinance of the city provides for the review of an application for a license by a city officer designated therein, the city clerk shall forward a copy of the application to such officer within 48 hours of the time of the receipt of the application. The officer charged with the duty of reviewing the application shall make a recommendation thereon, favorable or otherwise, and shall return such recommendation to the city clerk within seven days after receiving a copy of the application.

(b) Council consideration. Upon the receipt of the recommendation of the reviewing

BUSINESS

officer as provided in subsection (a) of this section, or upon the receipt of the application if no reviewing officer is designated, the city clerk shall forward such recommendation and application to the city council or its designated committee, for consideration and action at its next regular scheduled public meeting.

(c) Issuance of license. Upon express approval of the city council, or its designated committee, the city clerk shall issue a business license to the applicant therefor, which license shall state the nature of the business authorized and bear the date of issuance and the signatures of the mayor and city clerk.

(d) Limitation on issuance. No license shall be issued to any applicant whose place of business is not in full compliance with all minimum standard building codes adopted by this city.

(e) Council discretion. The granting of a business license under the provisions of this chapter shall be deemed a privilege only, and nothing contained in this section shall be construed as granting any person, whose business is subject to city regulation, any legal right to engage in such business.

Sec. 10-30. Display.

It shall be the duty of any person conducting a licensed business in the city to keep his license posted in a conspicuous place on the premises used for such business at all times.

Sec. 10-31. Inspections.

(a) Search of premises. Whenever inspections are a reasonable precedent to the licensing of a business or to the detection of violations of public peace, order or morality that would normally be cause to revoke a license for any period of time, it shall be the duty of the licensee, or the person in charge of the premises to be inspected, to admit thereto for the purpose of making the inspection any officer or employee of the city who is authorized or directed to make such inspection at any reasonable time that admission is requested.

(b) Testing of material. Whenever an analysis of any commodity or material is a reasonable precedent to the licensing of a business or to the detection of violations of the public welfare that would normally be cause to revoke a license for any period of time, it shall be the duty of the licensee of the city whose business is governed by such provision to give to any authorized officer or employee of the city requesting the commodity or material, sufficient samples of such material or commodity for such analysis.

(c) Refusal to allow inspection. In addition to any other penalty which may be provided, the mayor may revoke the license of any licensed proprietor of a licensed business in the city who refuses to permit any officer or employee who is authorized to make such inspection or take such sample to make the inspection, or take an adequate sample of the commodity, or who interferes with such officer or employee while in the

performance of his duty in making such inspection, provided that no license shall be revoked for such cause unless written demand is made upon the licensee or person in charge of the premises, in the name of the city, stating that such inspection or sample is desired at the time it is sought to make inspection or obtain the sample.

Sec. 10-32. Termination and renewal.

All issued licenses for the operation of business in the city shall remain in force, provided that the business is not operated so as to violate city, state or federal laws and ordinances, and that all applicable business occupation taxes and applicable license fees for the forthcoming year are paid in full by March 15. Any delinquent tax is subject to a delinquency fee of \$25.00.

Sec. 10-33. Revocation; suspension; probation.

The city council, after affording the licensee notice of the charges and opportunity to be heard with respect to any revocation proceedings, may, on the basis of its findings, revoke such license in its entirety, suspend the same for a specified period of time, place the licensee on probation, or place other conditions thereon as the council may deem necessary.

Sec. 10-34. Change of location.

In the absence of any provision to the contrary, the location of any licensed business or occupation may be changed, provided ten days' notice of such change is given to the city clerk, and provided that all building and zoning requirements are complied with. A \$25.00 administrative fee shall be charged for changes and reissue of new business license.

10-35. Transfer.

All licenses shall be personal to the licensee to whom issued, but in cases where the ownership is changed and both the name and location of the licensed business or occupation are maintained, the mayor and city council may allow the license to be transferred.

Sec. 10-36. Duplicates.

A duplicate license shall be issued by the city clerk to replace a previously issued license which has been lost, stolen, defaced, or destroyed without any willful conduct on the part of the licensee, upon the filing of a sworn affidavit attesting to such fact and the payment of the currently required fee to the city clerk.

Sec. 10-37. Branch offices.

For the purposes of this chapter, each branch establishment or location wherein a representative of the owner is employed and is authorized to transact business for such owner shall be deemed a separate place of business for which a separate license shall be required, provided that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this chapter shall not be deemed to be separate place of business or branch offices.

10-38. Joint license.

A person engaged in two or more businesses at the same location shall be required to obtain separate licenses for conducting each of such businesses for which a license is required.

Sec. 10-39. False statements.

Any misstatement or concealment of fact in the application required by this article or in response to any inquiries made by the city clerk or an authorized official of the city in carrying out his duties under this chapter shall make the applicant or licensee liable to prosecution for perjury under the laws of the state.

Secs. 10-40-10-50. Reserved.

ARTICLE III. OCCUPATIONAL LICENSE TAX*

Sec. 10-51. Required.

For the year 2012 and succeeding years thereafter, each person engaged in any business, trade, profession or occupation in the state, whether with a location in the city 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 such business, trade, profession or occupation, which 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 city.

Sec. 10-52. 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 which 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: The owner of the business, his/her spouse or any relative, whether receiving direct compensation or not, shall be considered to be an employee of the business.

Location of office shall not include a temporary work site which serves a single customer or project.

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.

Person shall be held to include sole proprietors, corporations, partnerships, nonprofits or any other form of business organization.

Practitioner of profession or occupation is one who by state law requires state licensure regulating such profession or occupation, but shall not include a practitioner who is an employee of a business, if that business pays an occupation tax.

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

Sec. 10-53. Administrative fee.

A nonprorated, nonrefundable administrative fee of \$25.00 shall be required on all business and occupation tax accounts for the initial start-up, renewal or reopening of those accounts.

Sec. 10-54. Levied; restrictions.

(a) Occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the city and 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 city.

Employees	Tax Liability
1	\$40.00
2	\$60.00
3-20	\$60.00, plus \$8.00 per employee in excess of 3
21-100	\$186.00, plus \$6.00 per employee in excess of 20
101 and over	\$666.00, plus \$4.00 per employee in excess of 100.

(c) No business or practitioner shall be required to pay more than one occupation tax for each of its locations.

(d) 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.

Sec. 10-55. Paying tax of business with no location in the state.

Registration and assessment of an occupation tax is 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 city and the business or practitioner:

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

Sec. 10-56. Each line of business to be identified on business registration.

(a) The business 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 with the city and that line of business being noted by the city upon the business registration form which is to be displayed by the business owner.

(b) The business registration of each business operated in the city shall identify the dominant line of business that the business conducts.

Sec. 10-57. Number of businesses considered to be operating in the city.

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.

Sec. 10-58. Professionals

(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.
- (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 who qualifies as a practitioner under the state's regulatory guidelines and framework.

(b) This election is to be made on an annual basis and must be made in writing, on or before March 15 of each year.

State law reference-Similar provisions, O.C.G.A. § 48-13-10.

Sec. 10-59. Practitioners-exclusively practicing for a government.

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, 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.

Sec. 10-60. Purpose and scope of tax.

The occupation tax levied in this article 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 the local government pursuant to the pertinent general and/or local law and ordinance.

Sec. 10-61. When tax due and payable; effect of transacting business when tax delinquent.

(a) Each such occupation tax shall be for the calendar year 2012 and succeeding calendar years thereafter unless otherwise specifically provided. Such registration and occupation tax shall be payable on or after January 1 of each year and shall, if not paid by March 15 of each year, be subject to penalties for delinquency as prescribed in this article. On any new profession, trade or calling begun in the city after March 15, 2012, or after March 15 of any succeeding year thereafter, the registration and tax shall be delinquent if not obtained immediately upon beginning business. The tax registration provided for in this article shall be issued by the city clerk and if any person whose duty it is to obtain a registration shall, after registration or occupation tax becomes delinquent, transact or offer to transact in the city any of the kind of profession, trade or calling subject to this article without having first obtained such registration, such offender shall, upon conviction by the municipal court, be punished by a fine not to exceed \$500.00 for each day such violation continues.

(b) At the time of payment of the tax provided for in this article, each person liable for such tax shall make a sworn statement as to the number of persons employed by the taxpayer, or as to the election of the appropriate tax upon professionals described in this article.

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

Sec. 10-62. Exemption on grounds that business is operated for charitable purpose.

No business on which a business registration or occupation tax is levied by this article shall be exempt from the registration or tax on the ground that such business is

operated for a charitable purpose, unless 80 percent or more of the entire proceeds from the business are devoted to such purpose, as shown by sworn affidavit by an appropriate officer of such business.

Sec. 10-63. Evidence of state registration required if applicable.

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 city.

Sec. 10-64. 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 city business registration, show evidence that such requirements have been met.

Sec. 10-65. Liability of officers and agents; registration required; failure to obtain.

All persons subject to the occupation tax levy pursuant to this article shall be required to obtain the necessary registration for the 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 city after January 1 of each year shall likewise obtain the registration provided for in this article before commencing the same; and any person transacting or offering to transact in the city any of the kinds of business, trade, profession or occupation without first having so obtain such registration, shall be subject to penalties provided for in this article.

Sec. 10-66. 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 imposed a penalty upon each business which fails to apply for and obtain an appropriate business registration and pay all tax and fees as provided in this article before March 15 of each year, and on or before March 15 each year thereafter. Every person commencing business in the city after January 1 of each year shall obtain the registration required before commencing such business. Any person transacting or offering to transact in the city any business, trade, profession or occupation without first having obtained such registration shall be subject to the penalties provided in section 10-66. Such penalties shall be in addition to all other penalties, civil and criminal, provided in this article, and may be collected by the remedies provided for in this article 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 provided for in this article shall be issued by the city and if any person whose duty it is to obtain a registration shall, after the occupation tax becomes delinquent, transact or offer to transact in the city any of the kind of business, trade, profession or occupation without having first obtain the

registration, such offender shall be subject to the penalties provided in this article.

Sec. 10-67. Penalty for violation of article.

Any person violating any provisions of this article shall, upon conviction before the municipal court, be fined in an amount not exceeding \$500.00. Each day such violation continues shall constitute a separate violation.

Sec. 10-68. Subpoena and arrest powers.

The city and/or its duly authorized agents shall have and are granted full subpoena and citation powers in conjunction with any violation pertaining to this article.

Sec. 10-69. Businesses not covered by this article.

The following businesses are not covered by the provisions of 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 by local law:

- (1) Those businesses regulated by the state public service commission.
- (2) Those electrical service businesses organized under O.C.G.A. title 48, ch. 3.
- (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 a charitable trust governed by O.C.G.A. § 48-13-5.

Sec. 10-70. When tax due and payable.

The amount of occupation tax shall be payable to the city on or after January 1 each year and shall be delinquent if not paid on or before March 15 each year.

State law reference-Similar provisions, O.C.G.A. § 48-13-20.

Sec. 10-71. Payment of 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 city 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.

Sec. 10-72 Lien taken for delinquent tax.

In addition to any other remedies provided in this article for the collection of the occupation tax levied in this article, the city, upon any tax or installment of such tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of the tax 'against the persons liable for the tax, which execution shall bear interest at the rate of 12 percent per annum from the date when such tax or installment becomes delinquent, and the lien shall cover the property of the person liable for the tax, all as provided by the ordinances and Charter of the city and the laws of the state. The lien of the occupation tax shall become fixed on, and date from, the date such tax or any installment thereof became delinquent. The execution shall be levied by the city marshal, or other officer duly authorized by the city, upon the property of defendant located in the jurisdiction, and sufficient property shall be advertised and sold to pay the amount of the execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by ordinances and the Charter of the city and the laws of the state, and the defendant in the 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 city 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. (Ord. of 9-14-94, § 10-82)

State law reference-Similar provisions, O.C.G.A. § 48-13-26.

Sec. 10-73. Amendment, repeal of article.

This article shall be subject to amendment or repeal, in whole or in part, at anytime,and no such amendment or repeal shall be construed to deny the right of the mayor and council to assess and collect any of the taxes or other charges prescribed. The 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. 10-74. Applications of article to prior ordinance.

This article does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior ordinance have not been paid in full. So much and such parts of any ordinances heretofore and/or hereafter enacted as provide 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 such 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. 10-75. Enforcement of article.

It is hereby made the duty of the city, or its duly authorized agent, that the provisions of this article relating to occupation taxes are observed; and to summon all violators of the same to appear before the municipal court. It is hereby made the further duty of the city or its duly authorized agent to inspect all registrations issued by the city, 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 thereunder.

Sec. 10-76. Article to remain in full force and effect until changed by governing body.

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

Sec. 10-77. Requirement of public hearing before tax increase.

After January 1, 2011, the mayor and council shall conduct at least one public hearing before adopting any ordinance or resolution which will increase the rate of occupation tax as set forth in this article. Such public hearing maybe at the same time and place of a regularly scheduled meeting of mayor and council.

Sec. 10-78. Option to establish exemption or reduction in tax.

The mayor and council 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 mayor and council.

Sec. 1049. Conflicts between specific and general provisions.

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

Secs. 10.80-10.85. Reserved.

Secs. 10.86-10.90. Reserved.

Article IV Trades and Professionals

Sec. 10-91. Annual company fee levied.

There is hereby levied an annual license fee upon each life insurer doing business within the city in the currently required amount. For each separate business location in excess of one not covered by section 10-92, which is operating on behalf of such insurers within the city, there is hereby levied a license fee in the currently required amount. For the purpose of this article, the term "insurer" means a company which is authorized to transact business in the class of insurance designated in O.C.G.A. § 33-3-5.

Sec. 10-92. Additional fee levied for life insurers insuring certain risks at additional business locations.

For each separate business location, not otherwise subject to a license fee under this division, operated and maintained by a business organizer 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 a life insurer for life insurance, the insurer shall pay an additional license fee per location for each year.

Sec. 10-93. Fee levied for independent agencies and brokers.

There is hereby levied an annual license fee upon independent agencies and brokers for each separate business location from which a life insurance business is conducted and which is not subject to the company license fee imposed by section 10-91, in the currently required amount for each such location within the city.

Sec. 10.94. Due date for fees.

License fees imposed in sections 10-91, 10-92 and 10-93 shall be due and payable on March 15 of each year.

Secs. 10-95-10-105. Reserved.**Sec. 10.106. Gross Premium Tax Levied**

There is hereby levied an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within the city in an amount equal to one percent of the gross direct premiums received during the calendar year in accordance with O.C.G.A. § 33-8-8.1. Gross direct premiums as used in this section shall mean gross direct premiums as used in O.C.G.A. § 33-8-4. The premium tax levied by this section is in addition to the license fees imposed by section 10-91.

Sec. 10-107. Imposed on all other insurers.

There is hereby levied an annual tax upon each insurer, other than an insurer transacting business in the class of insurance designated in O.C.G.A. § 33-3-5(1), doing business within the city in an amount equal to 2.5 percent of the gross direct premiums received during the calendar year, in accordance with O.C.G.A. § 33-8-8.2. Gross direct premiums as used in this section shall mean gross direct premiums as used in O.C.G.A. § 33-8-8.2(a).

Sec 10-108 Construction Contractors

A. Plumbers. No master, contracting, or journeyman plumber, as such terms are defined in Chapter 14, Title 43 of the *O.C.G.A.*, shall be permitted to engage in any plumbing business in this municipality, unless such person shall hold a valid license issued to him by the Georgia State Division of Master Plumbers and Journeyman Plumbers. Any person desiring a license to engage in such profession shall be required to pass an examination pursuant to *O.C.G.A.* § 43-14-8. Municipalities are not prohibited from fixing, charging, assessing, or collecting any license fee, registration fee, tax, or gross receipt tax on any such profession. "Plumbers" shall mean as defined in *O.C.G.A.* § 43-14-2.

B. Electrical Contractors. No electrical contractor, as such term is defined in Chapter 14, Title 43 of the *O.C.G.A.*, shall be permitted to engage in any electrical contracting business in this municipality unless such person shall hold a valid license issued to him by the Georgia State Division of Electrical Contractors and passed an examination pursuant to *O.C.G.A.* § 43-14-8. No partnership, limited liability company, or corporation shall have the right to engage in the business of conditioned air contracting unless there is regularly connected with such partnership, limited liability company, or corporation a person or persons actually engaged in the performance of such business on a full-time basis who have valid licenses issued to them as provided for in this Chapter; provided, however, that partners, officers, and employees of the individual who fulfilled the licensing requirements shall continue to be authorized to engage in the business of conditioned air contracting under a license which was valid at the time of the licensee's death for a period of ninety (90) days following the date of such death.

C. Conditioned Air Contractors. No conditioned air contractor, as such term is defined in Chapter 14, Title 43 of the *O.C.G.A.*, shall be permitted to engage in any conditioned air contracting business in this municipality unless such person shall hold a valid license issued to him by the Georgia State Division of Conditioned Air Contractors and passed an examination pursuant to *O.C.G.A.* § 43-14-8.

D. Low-voltage Contractor. No low-voltage contractor, as such term is defined in Chapter 14, Title 43 of the *O.C.G.A.*, shall be permitted to engage in any low-voltage contracting in this

BUSINESS

municipality unless such person shall hold a valid license issued to him by the Georgia State Division of Low-voltage Contractors and passed an examination pursuant to *O.C.G.A.* § 43-14-8.

E. General Contractors. All general contractors who contract with this municipality for any public work exceeding one thousand dollars (\$1,000.00) in amount shall be required to obtain a performance and payment bond in the amount and manner specified by state law.

6. Solid Waste Collectors

1. **License Required.** Each person engaged in the business of solid waste collection and disposal in this municipality shall be required to obtain a license from the City Clerk/Treasurer in the manner specified in this Chapter.

2. **Application.** Application for a license to engage in the business of solid waste collection and disposal shall be made as provided in Section 32-206.1, except that such application shall contain the following additional information:

- A. Number, type, and size of waste collection vehicles to be used;
- B. The number of employees to be assigned to each waste collection vehicle;
- C. Name and location of commercial and industrial establishments and/or the number of residences to be served;
- D. The types of waste to be collected; and
- E. The state permit number of each disposal site to be used.

3. **Fee Established.** The annual business license fee for solid waste collectors doing business within this municipality shall be established by the Mayor and Council.

4. **Review of Application.** No action on any application for a license to engage in the business of solid waste collection and disposal until said application is reviewed pursuant to this Chapter.

5. **Limitation on Issuance.** No license shall be issued to any person whose solid waste collection vehicles do not meet the standards established for such vehicles in the solid waste management section of this City.

6. **Duty of Licensees.** It shall be the duty of all persons issued a license under this Section to conform to the requirements of the Solid Waste Management Ordinance of this City and the "Georgia Comprehensive Solid Waste Management Act" located in Article 2, Chapter 8, Title 12 of the *O.C.G.A.* Failure to so conform shall be grounds for revocation of said license.

Sec. 10-109 Home occupations.

The following provisions apply to home occupations:

- A. **Dwelling.** The occupation carried on within the dwelling unit shall be restricted to the heated floor space and shall not occupy an excess of 25 percent of the heated floor space within the structure. The occupation shall be conducted entirely within the dwelling.
- B. **Restriction on sales.** The occupation shall involve the sale of only those articles or services produced on the premises, except in the case of mail order or home marketing services.
- C. **Employees.** The occupation shall be conducted by members of the family who are living in the residence and a maximum of one additional employee.
- D. **External display of products.** There shall be no external display of products or storage of equipment or any other externally visible evidence whatsoever of the occupation, business or profession.
- E. **Signage.** There shall be no signs on the property advertising the home occupation. Exception: Businesses in the HM, DT, SM Districts that meet the definition of "Live-work Unit" as defined in the Zoning ordinance of the City of Watkinsville.
- F. **Nuisance.** There shall be no emission of smoke, dust, odor, fumes, glare, noise, vibration, electrical or electronic disturbance detectable at the lot line or beyond.

WATKINSVILLE CODE

G. Prohibited equipment and materials. There shall be no chemical, mechanical or electrical equipment on the premises other than that normally found in a purely domestic residence. Chemical equipment shall also include any chemicals which are not normally found in a purely domestic residence.

H. Parking and business-related vehicles (*vehicles either marked or equipped commercially*). No vehicles with a gross weight (GVW) greater than 15,000 pounds as displayed on the identification plate shall be permitted to park on the street or on the property at any time. The number of business-related vehicles shall be limited to one. No construction or agricultural type equipment that must be hauled, towed or driven is allowed at any time.

Note: Any business not meeting this requirement upon enactment of this ordinance will be "grandfathered" for 12 months from the date of its enactment, at which time it must comply.

I. Sale of garden produce. The above-listed requirements of a home occupation shall not be construed to restrict the sale of garden produce grown on the premises within the AR (Attached/Residential and DR (Detached Residential) District, provided this exception shall not extend to allow the operation of a commercial greenhouse or nursery or the existence of stands or booths for display of such produce.

J. Definition of "on the premises." "On the premises," as it pertains to home occupations, shall be defined as the actual dwelling structure plus the lot on which such structure is located.

K. Allowable home occupations. The following uses are examples of allowable home occupations:

1. In-home childcare, but not more than six children at a time, including the caregiver's own preschool-aged children.
2. Tutoring of all types, but limited to four pupils at one time.
3. Arts and crafts.
4. Small appliance repair.
5. Contractor offices (i.e., painting, cleaning, yard maintenance, building) but not including outside storage of equipment, materials, or vehicles.
6. Attorneys.
7. Accountants.
8. Real estate agents.
9. Insurance agents.
10. Counselors, psychological therapists, etc.
11. Upholstery repair.
12. Alterations.
13. Chimney cleaning.
14. Home marketing (e.g., Amway, Mary Kay, Tupperware, etc.) and mail order marketing of items.
15. Musician's and artist's studio.
16. Laundering services.
17. Massage therapists.
18. Other similar uses as approved by the Mayor and Council.
19. Barber and beauty shops provided that the use is conducted by family members who live in the residence (no outside employees permitted). The business shall consist of no more than one beauty/barber chair, and no more than two customers shall be permitted at one time. Said business shall operate only between the hours of 8:00 a.m. and 8:00 p.m. All local and state licenses as well as any necessary permits from the Oconee County Health Department must be obtained prior to the business being opened. There shall be no external evidence that a business is in operation inside the residence. Customer parking must be available on the same side of the street as the residence or paved parking must be provided on the side or rear of the property. Parking on the front of the property is prohibited.

BUSINESS

20. Weekend yard sales- Yard sales are allowed to be held Friday-Sunday. The frequency of sales shall be no more than three times per year. Any variation from the days and number of times held shall require an application for a business license and approval by majority vote of the City Council.

L. Occupations which are not allowed. The following uses are examples of home occupations which are not allowed:

1. Antique sales.
2. Medical doctors, or any practice of physical and/or medical application, including chiropractors.
3. Dentists.
4. Reserved.
5. Reserved.
6. Catering establishments (i.e., businesses providing contract services consisting of food and banquet preparations prepared internally and delivered to customers off the premises).
7. Vehicle repair/mechanic's garages and automobile detailing.
8. Commercial greenhouses or nurseries.
9. Animal grooming.

ARTICLE V. FINANCIAL INSTITUTIONS

DIVISION 1. GENERALLY

Secs. 10-121-10-130. Reserved.

DIVISION 2. LICENSE TAX

Sec. 10-131. Levy of tax.

There is hereby levied an annual business license tax upon state and national banking associations, federal savings and loan associations and state building and loan associations a business license tax at the rate of 0.25 percent of the gross receipts of such institutions. Gross receipts shall mean gross receipts as defined in O.C.G.A. § 48-6-93. Notwithstanding any other provisions of this article, the minimum amount of business license tax due from any depository financial institution pursuant to this article shall be \$1,000.00 per year.

Sec. 10-132. Due date; filing of return.

Each depository financial institution within the city shall file a return of its gross receipts with the city on March 1 of the year following the year in which such gross receipts were measured. The 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. § 48-6-93. The tax levied pursuant to this article shall be assessed and collected based upon the information provided in the return. The due date of taxes levied by this article shall be April 1 of each year.

***State law reference—Municipal** authority to levy and collect a business license tax from depository financial institutions, O.C.G.A. § 48-6-93. '**Cross reference—Taxation**, ch. 36.

WATKINSVILLE CODE