

Sec. 86-71. 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:

Business class means the number assigned to a specific business, based on its NAICS code, as prescribed in the Fee Schedule.

Citation means written notification to a business or its representative of a violation of this article.

City means the City of Woodstock, Georgia.

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 IRS W-2 but not a form IRS 1099.

Fee Schedule means the most current Fee Schedule adopted by the Mayor and City Council which may be updated from time to time.

Gross Receipt or *Gross Receipts* means the total revenue of the business or practitioner for the calendar year two years previous the current license year, including without limitation the following:

- (1) Total income without deduction for the cost of goods sold or expenses incurred.
- (2) Gain from trading stocks, bonds, capital assets or instruments of indebtedness.
- (3) Proceeds from commissions on the sale of property, goods or services.
- (4) Proceeds from fees charged for services rendered.
- (5) Proceeds from rent, interest, royalty or dividend income.

The term *Gross Receipt* or *Gross Receipts* shall not include the following:

- (1) Sales, use, or excise taxes;
- (2) Sales returns, allowance and discount;

- (3) Inter-organizational sales or transfers between or among the units of a parent/subsidiary controlled group of corporations as defined by 26 USC §1563(a)(1), or between or among the units of brother-sister controlled group of corporations as defined by 26 USC § 1563 (a)(2), or between or among wholly owned partnerships or other wholly owned entities;
- (4) Payments made to a subcontractor or an independent agent for services which contributed to the businesses' Gross Receipts;
- (5) Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this article, if such funds constitute 80 percent or more of the organization's receipts;
- (6) Proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

Home- Based Business means a business operating from applicant's primary residence.

Location and office include any structure or vehicle where a business, profession or occupation is conducted, but shall not include a temporary 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.

Occupational 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 includes sole proprietors, corporations, partnerships, nonprofits or any other form of business organization, but specifically excludes charitable nonprofit organizations which utilize 50 percent of their proceeds for charitable purposes.

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

Regulatory fees means payments, whether designated as license fees, permit fees or by another name, which are required by 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 paragraph 8 of O.C.G.A. § 36-7-1-2 or other costs or conditions of zoning or land development are not regulatory fees.

(Code 1989, § 3-3-1; Res. No. 96-02-27, 2-27-1996)

Cross reference— Definitions generally, § 1-2.

Sec. 86-72. Tax required.

(a)

Each person engaged in any business, trade, profession or occupation in the city, 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 occupational 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. If the taxpayer has no permanent business location in the city, such business tax registration shall be shown to the code enforcement officer or his deputies or to any police officer of the city, upon request.

(b)

There is levied and assessed a license tax for each calendar year on all occupations and businesses in the city which, under the laws of the state, the city has the authority to license and collect a tax therefor. Such license tax shall be determined in accordance with the schedule of taxes that is incorporated by reference into this article. A current copy of the license tax schedule is maintained in the office of the city clerk where it shall be available for public inspection.

(c)

There is levied and assessed, in accordance with subsection (b) of this section, a business license tax on all depository financial institutions, as defined by O.C.G.A. § 48-6-93, which are located within the city. This business license tax shall not exceed 0.25 percent of the gross receipts, as defined and allocated in O.C.G.A. § 48-6-93, of such depository financial institutions.

(Code 1989, § 3-3-2)

State law reference— Levy of occupational tax, O.C.G.A. § 48-13-7; local business tax on depository financial institutions, O.C.G.A. § 48-6-93.

Sec. 86-73. Levy of tax.

An occupational tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the City and/or upon the applicable out-of-state businesses with no location or office in the state pursuant to O.C.G.A. § 48-13-6 based upon the following criteria. The tax rate determined by the annual Gross Receipt amount collected for each business, trade, profession or occupation is as follows and will be developed and updated from time to time by the city council: An occupational tax

shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the city and/or upon the applicable out-of-state businesses with no location or office in the state pursuant to O.C.G.A. § 48-13-6 based upon the following criteria. The tax rate determined by the annual Gross Receipt for each business, trade, profession or occupation is as follows and will be developed and updated from time to time by the city council pursuant to the City of Woodstock Fee Schedule.

(Code 1989, § 3-3-3; Ord. No. 1174, 4-26-2010)

Charter reference— *Licenses, occupational tax; excise tax, § 6.14.*

State law reference— *Levy of occupational tax, O.C.G.A. § 48-13-6; determination of amount of occupational tax, O.C.G.A. § 48-13-10.*

Sec. 86-74. Purpose and scope of tax.

The occupational 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 occupational tax only applies to those businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5—48-13-26. All other applicable businesses and occupations shall be taxed by the local government pursuant to the pertinent general and/or local law and ordinance.

(Code 1989, § 3-3-10)

Sec. 86-75. When tax due and payable; effect of transacting business when tax delinquent—Current businesses.

(a)

Each occupational tax shall be for the calendar year unless otherwise specifically provided. The registration and occupational tax shall be payable January 1 of each year and shall, if not paid by February 1 of each year, be delinquent and subject to an interest charge of 1.5 percent per month until paid.

(b)

Should such occupational tax not be paid before April 1, an additional penalty of ten percent of the tax or fee shall also be due.

Charter reference— *Tax due date and tax bills, § 6.12.*

State law reference— *Penalty for failure to pay tax, O.C.G.A. § 48-13-21; issuance of execution against delinquent taxpayer, O.C.G.A. § 48-13-26; amount of tax due from business commencing business on or after July 1, O.C.G.A. § 48-13-21.*

Sec. 86-76. Same—New businesses. 

(a)

On any new profession, trade or calling begun in the city:

(1)

The occupational tax is due within 30 days of January 1 of each year or within 30 days following commencement of a new business whichever first occurs.

(2)

Registration and regulatory fees shall be delinquent if not paid to the city immediately upon beginning business.

(3)

However, the regulatory fees may be paid after commencing business or the practice of a profession when:

a.

The work done or service provided are necessary for the health or safety of one or more individuals;

b.

The work done or service provided have no adverse effect on any other person; and

c.

Regulatory fees are tendered within two business days after commencing business or the practice of a profession.

(b)

If the occupational tax or license fee is not paid, it shall be subject to an interest charge of 1.5 percent per month until paid. Additionally, should such occupational tax not be paid within 90 days of the first date the business transacted business in the city, an additional penalty of ten percent of the tax shall also be due.

c The granting of a occupational tax license under any provisions of this Code shall be deemed a privilege only, and nothing herein contained shall be construed as granting any person subject to municipal regulation any legal right to engage in that business.

(d)

An application for an occupational tax license shall be completed and submitted to the City. Once the application is considered complete with the required documentation, the application is reviewed by any necessary City departments for compliance with applicable local, state, or federal requirements or codes.

(e)

False statements on any applications for occupational tax license shall be grounds for immediate revocation of the license or denial of the application.

Charter reference— Tax due date and tax bills, § 6.12.

State law reference— Penalty for failure to pay tax, O.C.G.A. § 48-13-21; issuance of execution against delinquent taxpayer, O.C.G.A. § 48-13-26; amount of tax due from business commencing business on or after July 1, O.C.G.A. § 48-13-21.

Sec. 86-77. Collection of occupational tax.

(a)

An occupational tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices within the corporate limits of the City or upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. § 48-13-7 based on the following criteria:

- (1) Occupational Tax (not to include Home-Based Businesses) is determined by annual Gross Receipt amount, business class number according to NAICS code, and Gross Receipt brackets, plus a nonprorated, nonrefundable administrative fee shall be required for initial start-ups and renewals.
- (2) New businesses applying for an occupational tax license will estimate Gross Receipts for the remainder of the calendar year from the date the business opens in the City. For the second license year, the Gross Receipt amount for the entire second year will also be estimated. For the third license year renewal, the tax return showing the Gross Receipts from the portion of the first calendar year of business will be prorated over 12 months for use in calculating the third license year occupational tax. No refunds or credits will be given for overestimations nor will back charges be assessed for underestimations.
- (3) All occupational tax license renewals will require submittal of the tax return from two years prior to the new license year.
- (4) All Home-Based Businesses will be assessed a non prorated non refundable fee along with an administration fee per the City of Woodstock Fee Schedule. No person

who is not a resident of the premises shall be employed, with the exceptions stated herein. For the purposes of this section, the following definitions shall apply:

- a. EMPLOYEES: The occupation shall be conducted by members of the family who are living in the residence and maximum of one (1) additional employee.
- b. ON-SITE EMPLOYEE: A person employed by the home occupational license holder to perform the business related duties on the same premises/residence for which the occupational license is issued.
- c. OFF-SITE EMPLOYEE: A person or persons who may or may not be directly employed by the occupational license holder and does not perform duties on the same residence for which the occupational tax license is issued for.

(b)

The tax registration provided for in this article shall be issued by the tax clerk and if any person, firm or corporation whose duty it is to obtain a registration shall, after such registration or occupational 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 the registration, such offender shall, upon conviction, be punished pursuant to section 1-7.

c

In addition to the other remedies available to the city for the collection of occupational taxes, and regulatory fees due from persons subject to the tax or fee who fail or refuse to pay the tax or fee, the tax clerk shall issue executions against the delinquent taxpayers for any or all of the following:

(1)

The amount of the taxes or fees due when the taxes or fees become due;

(2)

Any penalty imposed by subsection (a) of O.C.G.A. § 48-13-21; and

(3)

Any interest imposed by the local ordinance in accordance with subsection (b) of O.C.G.A. § 48-13-21.

d)

The court of competent jurisdiction for the enforcement of ordinances of the local government which has levied the tax or imposed the fee may impose a civil fine for failure to pay the occupational tax or regulatory fee. Such a civil fine shall not exceed \$500.00 and may be enforced by the contempt power of the court.

e)

No business or practitioner shall be required to pay more than one occupational tax for each of its locations.

f)

No occupational 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.

Charter reference— *Tax due date and tax bills, § 6.12; collection of delinquent tax, § 6.13.*

Cross reference— *Inspection of books and records, § 86-94.*

State law reference— *Penalty for failure to pay tax, O.C.G.A. § 48-13-21; issuance of execution against delinquent taxpayer, O.C.G.A. § 48-13-26; amount of tax due from business commencing business on or after July 1, O.C.G.A. § 48-13-21.*

Sec. 86-78. Paying tax of out-of-state business.

(a)

Registration and assessment of an occupational 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 jurisdiction of the city for the purpose of soliciting business or serving customers or clients.

(2)

Owns personal or real property which generates income and which is located within the jurisdiction of the city.

(b)

Businesses and practitioners subject to this section shall be required to pay an occupational tax to only one local government in this state, the local government for the municipal corporation or county in which the largest dollar volume of business is done or service is performed by the individual business or practitioner.

(c)

If a business or practitioner subject to this section provides to the local government in this state which is authorized to levy an occupational tax on such business or practitioner proof of payment of a local business or occupational 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 local occupational tax in this state.

(Code 1989, § 3-3-5)

State law reference— *Levy of occupation tax on business with no location in state, O.C.G.A. § 48-13-7.*

Sec. 86-79. Dominant line of business to be identified on business registration.



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

(Code 1989, § 3-3-6)

State law reference— *Classification rules for business, O.C.G.A. § 48-13-12.*

Sec. 86-80. Multiple businesses separately taxed.



- (a) Where a business is operated at more than one location or where the business includes more than one line, the Gross Receipt of each location shall be entered on a separate tax return and each different line of business shall be identified on a separate tax return; with each location holding a separate occupational tax license.
- (b) The registration of each business operated in the City shall identify the line or lines of business that the business conducts. No business shall conduct any line of business without having that line of business registered with the tax clerk and that line of business being noted by the tax clerk upon the occupational tax certificate which is to be displayed by the business owner.
- (c) 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 the occupational tax levied under this article.

(Code 1989, § 3-3-7)

Sec. 86-81. Professionals.



Practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1)—(18) shall be assessed a fee per the City of Woodstock's Fee Schedule and fee shall be paid with respect to each practitioner who is licensed. 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.

(Code 1989, § 3-3-8)

State law reference— Amount of occupation tax, O.C.G.A. § 48-13-10.

Sec. 86-82. 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 occupational tax for that practice.

(Code 1989, § 3-3-9)

State law reference— Prohibition on tax, O.C.G.A. § 48-13-13.

Sec. 86-83. Regulatory fee structure.

(a)

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.

(b)

A regulatory fee schedule will be adopted by the council and amended from time to time by the council.

(Code 1989, § 3-3-11)

State law reference— Regulatory fee, O.C.G.A. § 48-13-9; definition of regulatory fee, O.C.G.A. § 48-13-5.

Sec. 86-84. Allocation of occupational tax of business with multiple intrastate or interstate locations.

For those businesses that have multiple locations inside and outside of the City, where the Gross Receipts can be allocated to each location, the Gross Receipts used to determine the occupational tax assessed will be those Gross Receipts attributed to each City location. In the case where the dollar amount of Gross Receipts attributed locally cannot be determined in those business with multiple locations, the total Gross Receipts will be divided by the total number of locations in the City and elsewhere and allotted to those locations pursuant to O.C.G.A. § 48-13-14 (a) (2).

Upon request, the business or practitioner with a location or office situated in more than one jurisdiction shall provide to the City one or more of the following:

(1)

Financial information necessary to allocate the Gross Receipts of the business or practitioner;

(2)

Information relating to the allocation of the business' or practitioner's Gross Receipts by other local governments. (Code 1989, § 3-3-12)

State law reference— *Imposition of fees on business with multiple locations, O.C.G.A. § 48-13-8.*

Sec. 86-85. Exemption on grounds that business is operated for charitable purpose.

No business on which a business registration or occupational tax is levied by this article shall be exempt from such 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. Nonprofit organizations, state and local authorities are exempt from payment of occupational taxes and regulatory permits.

(Code 1989, § 3-3-13)

State law reference— *Exemption of charity; definition, O.C.G.A. § 48-13-5.*

Sec. 86-86. 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. tit. 43 (O.C.G.A. § 43-1-1 et seq.) shall provide evidence of proper and current state licensure before the city 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 there at all times while the license remains valid.

(Code 1989, § 3-3-14)

State law reference— *Duty to post state license, O.C.G.A. § 48-13-23.*

Sec. 86-87. Evidence of qualification required. 

(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 a City business registration, show evidence that such requirements have been met.

(b)

Before issuance of a new city business registration, the city building inspector/code enforcement officer shall first inspect the business for safety and certify that it is located within the proper zoning district with the tax clerk.

(Code 1989, § 3-3-15)

Sec. 86-88. Liability of officers and agents; registration required; failure to obtain. 

All persons subject to the occupational tax levy pursuant to this article shall be required to obtain the necessary registration for such 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 business; 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 obtained such registration, shall be subject to penalties provided for the violation of this article.

(Code 1989, § 3-3-16)

State law reference— Time for payment of fees and tax, O.C.G.A. § 48-13-20.

Sec. 86-89. Building inspector/code enforcement officer's subpoena and arrest powers. 

The city building inspector/code enforcement department and its duly designated officers and inspectors or its successors shall be classified as deputy marshal-business inspectors with full subpoena and arrest powers in conjunction with any violation pertaining to this article.

(Code 1989, § 3-3-19)

Cross reference— Buildings and building regulations, ch. 18.

Sec. 86-90. Businesses not covered by this article. 

The following businesses are not covered by the provisions of this article but may be assessed an occupational 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. tit. 46, ch. 3 (O.C.G.A. § 46-3-1).
- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- (4)

- (5) Cooperative marketing associations governed by O.C.G.A. § 2-10-80 et seq.
- (6) Insurance companies governed by O.C.G.A. § 33-8-8 et seq.
- (7) Motor common carriers governed by O.C.G.A. § 46-7-15.
- (8) 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.)
- (9) Agricultural products and livestock raised in the state governed by O.C.G.A. § 48-5-356.
- (10) Depository financial institutions governed by O.C.G.A. § 48-6-93.
- Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

(Code 1989, § 3-3-20)

State law reference— *Excluded businesses, O.C.G.A. § 48-13-16.*

Sec. 86-91. Inapplicable tax.

An occupational tax shall not apply to the gross receipts of any part of a business where such levy is prohibited or exempted by state laws or of the United States.

(Code 1989, § 3-3-21)

State law reference— *Time for payment of fee and tax, O.C.G.A. § 48-13-20.*

Sec. 86-92. Payment of occupational tax by newly established businesses.

In the case of a business subject to an occupational 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 occupational tax shall estimate the Gross Receipts from the commencing date to the end of the calendar year and such tax shall be paid at the time of registration pursuant to this article.

(Code 1989, § 3-3-23)

Sec. 86-93. More than one place or line of business.

Where a business is operated at more than one place or where the business includes more than one line, such business will pay an occupational tax in accordance with the prevailing taxing method and tax rate for the dominant line at each location.

(Code 1989, § 3-3-24)

State law reference— Classification of more than one type service or product, O.C.G.A. § 48-13-12.

Sec. 86-94. Inspections of books and records.

In any case the city, through its officers, agents, employees or representatives, may inspect the books of the business for which the returns are made. The tax clerk officer shall have the right to inspect the books or records for the business of which the return was made in the city, and upon demand of the tax clerk such books or records shall be submitted for inspection by a representative of the city 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 city. Adequate records shall be kept in the city for examination by the tax clerk at that officer's discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of underreporting, a penalty for delinquent tax will be assessed or stated in section 86-75.

(Code 1989, § 3-3-25)

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

Sec. 86-95. Tax registration not to be issued and to be revoked for failure to pay tax, file returns, permit inspection of books.

Upon the failure of any business to pay an occupational tax or any part of an occupational tax required by this article before it becomes delinquent, or upon failure to make any of such returns within the time required in this article, 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 provided in section 86-94, or upon failure of any business to pay any ad valorem tax on property owned by said business, any business tax registration granted by the city under this article permitting the owner of such business to do business for the current year shall be, ipso facto, revoked. No new business tax registration shall be granted by the city for the operation of a business for which any part of the occupational tax is at that time unpaid, or to an individual, firm or corporation who has failed to submit adequate records as requested by the tax clerk or upon failure of any business to pay any ad valorem tax on property owned by said business. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the

case of delinquent occupational tax and for delinquent property tax. Notwithstanding the foregoing, in the event the business has arranged a payment plan for outstanding ad valorem taxes on property owned by said business which is approved by the mayor and council, then said business may obtain a business tax registration.

(Code 1989, § 3-3-26; Ord. of 9-9-2013)

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

Sec. 86-96. Effect of failure to comply with article provisions; continuing in business after tax registration revocation.

Any persons, their managers, agents or employees, who do business in the city, after the registration for such business has been revoked as provided in section 86-95, required to make occupational tax returns, and who fail to make the returns within the time and in the manner provided in this article, who refuse to amend such returns so as to set forth the truth, or who shall make false returns; and any persons, their managers, agents or employees who refuse to permit an inspection of books in their charge when the officers, agents, employees or representatives of the city request such inspection, during business hours, for the purpose of determining the accuracy of the returns provided for in this article, shall be subject to penalties provided in this article. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupational tax. These penalties may consist of either a percentage of the amount due or a flat fee fine.

(Code 1989, § 3-3-27)

Sec. 86-97. Lien taken for delinquent occupational tax.

In addition to the other remedies provided in this article for the collection of the occupational tax levied in this article, the tax clerk, 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, partnership or corporation 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 in the city of the person, partnership or corporation liable for the tax, all as provided by the ordinances and Charter of the city, the county and the laws of the state. The lien of the occupational tax shall become fixed on and dated from the time when such tax or any installment thereof becomes delinquent. The execution shall be levied by the code enforcement officer of the city upon the property of the defendant located in such 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 Charter of the city and the laws of the state, and the defendant in such 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 tax clerk against any person defaulting on the occupational 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 as though he had never defaulted in the payment of the taxes.

(Code 1989, § 3-3-28)

Charter reference— *Collection of delinquent tax, § 6.13.*

State law reference— *Effect of entry of nulla bona on rights of defaulting taxpayer, O.C.G.A. § 48-13-25; interest on judgments, O.C.G.A. § 7-4-12.*

Sec. 86-98. Amendment, repeal of provision.

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

(Code 1989, § 3-3-29)

Sec. 86-99. Applications of provisions 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 ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax, or for failure to pay regulatory fees provided for in such ordinance or ordinances, or failure to comply with any other provisions hereof, shall continue and remain in force until such tax, regulatory fee or assessment shall be fully paid.

(Code 1989, § 3-3-30)

Sec. 86-100. Enforcement of provisions.

It is the duty of the tax clerk and building inspections/code enforcement department to see that the provisions of this article relating to occupational taxes are observed; and to do the following in the event the provisions of this article are violated in any way:

- 1- Issue a citation to business owner or representative; and said citation shall be issued according to the following provisions:
 - a. Citation shall be issued in writing
 - b. Include a description of the real estate sufficient for identification
 - c. Include a description of the business in question sufficient for identification
 - d. Include statement of violation or violations and why citation is being issued
 - e. Include a correction order allowing a reasonable amount of time to bring business into compliance with this article
 - f. Inform the business owner or representative of the right to appeal
 - g. Delivered personally, sent via certified or first-class mail addressed to the business location or most recent mailing address on file with the business license office or posted in a conspicuous location at the business location
- 2- Summon all violators of the same to appear before the court in the event a citation has been issued with no response from the business owner or representative in the amount of time allotted in the citation.

Any citation issued in accordance with this article shall carry with it a fine of up to \$100 per violation. Each day which follows the issuance of a citation in which the business is still in violation shall be considered a separate violation and the business owner or representative may be fined up to \$100 per day the violation continues.

It is the further duty of the tax clerk and building inspections/code enforcement department and their assistants 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.

(Code 1989, § 3-3-31)

Sec. 86-101. Provisions 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 city council. All provisions hereto relating to any form of tax levied by this article shall remain in full force and effect until such taxes have been paid in full.

(Code 1989, § 3-3-32)

Sec. 86-102. Requirement of public hearing. 

Any local government shall conduct at least one public hearing before adoption of any ordinance or resolution regarding the occupational tax. In any year when revenue from occupational taxes is greater than revenue from occupational taxes for the preceding year for a local government, the local government shall hold one or more public hearings as a part of the process of determining how to use the additional revenue.

(Code 1989, § 3-3-33)

State law reference— Levy of occupational tax; hearing, O.C.G.A. § 48-13-6; disposition of increase in occupational tax revenue, O.C.G.A. § 48-13-28.

Sec. 86-103. Option to establish exemption or reduction in occupational tax. 

The city council may by subsequent ordinance or resolution provide for an exemption or reduction in occupational 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 occupational tax shall not be arbitrary or capricious, and the reasons shall be set forth in the minutes of the city council.

(Code 1989, § 3-3-34)

Sec. 86-104. 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.

(Code 1989, § 3-3-37)

Sec. 86-105. Revocation. 

(a)

In addition to the penalties provided by section 86-75, any person violating the provisions of this article or any ordinance or regulation governing the conduct of his

business shall be subject to having his license revoked. No business license may be revoked by the city without first having provided the business owner with written notice stating the grounds on which the council may choose to proceed and providing the business owner with the right to a hearing, provided such right to hearing must be exercised by the business owner, in writing, within five days of receipt of council notice.

(b)

The city council may, if it finds this article has been violated by the licensee, his agent or employee, instead of revoking a 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 city council may deem necessary.

(Code 1989, § 3-3-40)

Sec. 86-106. Returns confidential.

Except as provided in O.C.G.A. § 48-13-15(c), as amended, it shall be unlawful for any officer, employee, agent, or clerk of the City of Woodstock or any other person to divulge or make known in any manner the amount of Gross Receipts or any particulars set forth or disclosed in any occupational tax return required under this chapter. All contents of the return shall be confidential and open only to the officials, employees, agents or clerks of the city using said returns for the purpose of this occupational tax levy and the collection of the tax. Independent auditors and bookkeepers employed by the City shall be classed as employees. Nothing herein shall be construed to prohibit the publication by City officials of statistics, so classified as to prevent the identification of particular reports or returns and items thereof; or the inspection of the records by duly qualified employees of the tax departments of the State of Georgia or the United States, and other local governments.

Sec.86-107. Change or revision to existing businesses

(a)

Any person or practitioner of profession or occupation taxable under this Code moving from one location to another shall notify the City of the move and the new address by submitting a completed application and supporting documentation and shall pay a flat revision fee per the City of Woodstock Fee Schedule.

(b)

Any person, or practitioner of profession or occupation taxable under the Code changing its business name from one name to another shall notify the City of the name change by

submitting a completed application and supporting documentation and shall pay a flat revision fee per the City of Woodstock Fee Schedule.

(c)

The transfer of ownership of an occupational tax license shall be considered in the same manner as the termination of the business and the establishment of a new business. The new business shall notify the City of the change of ownership and apply for a new occupational tax license by submitting a completed application and supporting documentation and shall pay a flat revision fee per the City of Woodstock Fee Schedule. If all occupational taxes have been paid and are current for the license year, the new business shall not be required to pay occupational taxes until the next renewal period. Upon approval of the application, a new license will be issued to the new owner.

Sec. 86-108. Appeals

Any applicant aggrieved shall have the right to appeal any action taken according to this article to the City Manager. The appeal shall be submitted by the business owner or representative within five (5) business days after receipt of the notice of any action by filing a written notice of appeal with the City Manager. The City Manager shall meet to hear the appeal within five (5) business days of receipt of notice of such appeal unless circumstances warrant delaying the appeal hearing for a reasonable time thereafter and shall issue a decision on the appeal within 24-hours after said hearing, which requirement may be extended if the City Manager requires additional information or needs to seek legal advice, but shall be rendered as soon as practicable thereafter. Any appeal from the decision of the City Manager shall be forwarded to Woodstock Municipal Court and shall be filed within thirty (30) days of the date on which the decision is rendered to the applicant.

Secs. 86-109 —86-140. Reserved. 