

**LOWNDES COUNTY
OCCUPATION TAX ORDINANCE**

IT IS HEREBY ORDAINED by the Board of Commissioners of Lowndes County, pursuant to the authority vested in such Board of Commissioners by law, and in particular Article 1, Chapter 13, Title 48 of the Official Code of Georgia Annotated, as follows:

Article I

GENERAL PROVISIONS

Section 1 Purpose and Scope of Tax

The occupation tax imposed and levied in and by this Ordinance is for revenue purposes only and is not for regulatory purposes, nor is the payment of the occupation tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax imposed and levied in and by this Ordinance only applies to those businesses, trades, professions, occupations, and practitioners of professions and occupations which are covered by the provisions of O.C.G.A. Sections 48-13-5 through 48-13-29. All other applicable businesses, trades, professions, occupations, and practitioners of professions and occupations are taxed by the Board of Commissioners pursuant to pertinent general state and local laws. The payment of any occupation tax levied by this Ordinance shall not constitute a grant, authorization or requirement to engage in a business, trade, profession, or occupation; nor shall any such payment of any occupation tax constitute a waiver of any regulation, ordinance, or rule that otherwise might apply. Except as provided for herein, the occupation tax and administrative fee imposed by this Ordinance shall be in addition to any other tax or charge as may be imposed by applicable law.

Section 2 Occupation Tax Imposed on Businesses in Lowndes County Subject to Applicable Regulations and Requirements

For the year 1995 and succeeding years thereafter, there is hereby imposed and levied upon each person engaged in any business, trade, profession, or occupation in unincorporated Lowndes County, Georgia, whether with a location in unincorporated Lowndes County or an out-of-state business with no location or office in Georgia in accordance with O.C.G.A. § 48-13-7, an occupation tax for such business, trade, profession or occupation which are covered by the provisions of O.C.G.A. Sections 48-13-5 through 48-13-29.

Section 3 Construction of Terms; Definitions

- (A) Wherever the term "*Lowndes County*" or "*County*" is used herein, except where the context clearly indicates a different meaning, such term shall be construed to mean: (i) in the context of the Lowndes County government, it shall mean the Board of Commissioners of Lowndes County and its employees and staff; and (ii) in the context of a geographic area, it shall mean the unincorporated area of Lowndes County, Georgia.

- (B) For convenience in sentence construction, use of the male pronoun has been selected; however, the term "he", "his", or any other masculine usage may be construed as "she", "her", or any other feminine usage, or as "it", "its" or any neutral usage, as may be appropriate in each case.
- (C) Unless otherwise specified, references in this Ordinance to sections, subsections, paragraphs, etc. are to those of this Ordinance.
- (D) As used in this Ordinance, unless the context clearly indicates otherwise, the term:
- (1) *Administrative fee* means a component of the occupation tax which approximates the reasonable cost of handling and processing the occupation tax.
 - (2) *Applicant* means any natural person, 18 years of age or older, who is making application for an occupation tax certificate, or filing an occupation tax return, on behalf of an individual, business, corporation, partnership, or other private entity.
 - (3) *Application* means an application on a form provided by the Finance Director for an occupation tax certificate.
 - (4) *Business* means any business, trade, profession, occupation, practitioner, avocation, or calling of any kind or nature for gain or profit, directly or indirectly.
 - (5) *Board of Commissioners, Commissioners or Commission* means the Board of Commissioners of Lowndes County.
 - (6) *Disabled veteran* means a person who has served in the armed services of the United States and was terminated under conditions other than dishonorable. In addition such "disabled veteran" must provide certification by the U.S. Department of Veteran Affairs as being twenty-five (25) or more percent disabled in line of duty service during peace-time or ten (10) or more percent disabled in line of duty service during war-time as set forth in O.C.G.A. 43-12-2; with further certification that such disability is likely to be permanent and continuing.
 - (7) *Dominant line* means the type of business within a multiple line business from which the greatest dollar amount of net income or profit is derived.
 - (8) *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. An individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual is an employee of the business or practitioner which issues to such individual for purposes of documenting compensation a form IRS W-2.

- (9) *Engaged in business* means any person, whether acting as an owner, operator or agent in any business within Lowndes County, engaged in business when performing any act of selling any goods or services, soliciting business or offering goods or services for sale for payment or other consideration in an attempt to make a profit, including sales or services of a wholesaler, retailer or manufacturer.
- (10) (a) *Gross receipts* means the total revenue of the business or practitioner for the period, including without being limited to the following:
- (i) Total income without deduction for the cost of goods or expenses incurred;
 - (ii) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
 - (iii) Proceeds from commissions on the sale of property, goods, or services;
 - (iv) Proceeds from fees charged for services rendered; and
 - (v) Proceeds from rent, interest, royalty, or dividend income.
- (b) *Gross receipts* shall not include the following:
- (i) Sales, use, or excise taxes;
 - (ii) Sales returns, allowances, and discounts;
 - (iii) Interorganizational sales or transfers between or among the units of a parent-subsidary controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(1), between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. Section 1563(a)(2), between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30 percent of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities;
 - (iv) Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue;
 - (v) 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 Ordinance, if such funds constitute eighty (80%) percent or more of the organization's receipts; and
 - (vi) 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.
- (11) *Finance Director* means the County's Finance Director who shall be the administrator of the occupation tax function, who may be assisted by subordinates

and other Lowndes County staff, and who shall have the primary responsibility for the administration of this Ordinance.

- (12) *Magistrate Court* means the Magistrate Court of Lowndes County.
- (13) *Location or office* includes any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office of the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair to the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.
- (14) *Occupation tax* means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession or business and enacted for revenue-raising purposes.
- (15) *Occupation tax certificate* means a duly issued and current occupation tax certificate issued by the County evidencing payment of the occupation tax to the County for the period shown.
- (16) *Person* means an individual. *Person*, in the context of a business, shall mean and include sole proprietors, corporations, limited liability companies, partnerships, associations, practitioners, or any other form of business organization.
- (17) *Practitioner of profession and occupation or practitioner* means one who by State law requires State licensure regulating such profession or occupation. A separate occupation tax shall be required for each registered or licensed professional person, without regard to whether the person is fully engaged or employed in the profession, or whether the person performs all the duties customarily associated with the profession. *Practitioner of professions and occupations or practitioner* shall not include a practitioner who is an employee of a business if the business pays an occupation tax.
- (18) *State or Georgia* means the State of Georgia.
- (19) *Transfer of occupation tax certificate* means only the transfer of a duly issued, current occupation tax certificate for which the occupation tax related to such certificate is fully paid from an existing business location as specified in such

certificate to a different business location and not involving a change in ownership of the business to which such certificate was originally issued. Occupation tax certificates may not be transferred in the case of a change in business ownership, or after the expiration date of an occupation tax certificate; in such cases a new application and occupation tax certificate shall be required. Occupation tax certificates may not be transferred when there is an outstanding unpaid amount of occupation tax or related administrative fees, interest or penalties relating to that occupation tax certificate.

- (20) *Year* means a calendar year unless the context clearly indicates a different year.

Section 4 Administrative Fee and Transfer Fee Structure; Fees Separate From Taxes

- (A) (1) A non-prorated, non-refundable administrative fee of \$50.00 shall be charged annually on all occupation tax accounts for the initial startup and for each renewal or re-opening of those accounts.
- (2) A transfer fee of \$50.00 shall be imposed for the transfer of an occupation tax certificate.
- (B) Occupation taxes are levied as provided in this Ordinance. The administrative fee is separate from and not included in the amount of the occupation tax.

Section 5 Occupation Tax Levied; Tax Rate Schedule

- (A) An occupation tax shall be and hereby is levied upon those businesses and practitioners of an occupation, profession or business, which are covered by the provisions of O.C.G.A. Sections 48-13-5 through 48-13-29, with one or more locations or offices in the unincorporated area of Lowndes County and upon out-of-state businesses with no location or office in Georgia in accordance with O.C.G.A. Section 48-13-7. The occupation tax shall be based upon the following criteria: gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, as measured by nationwide averages derived from statistics, classifications, or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service, or successor agencies of the United States.
- (B) The occupation tax schedule shall include profitability ratios in combination with gross receipts. The occupation tax rate determined by profitability ratios in combination with gross receipts for each business shall be as follows:

Profitability Ratio/Tax Class and Tax Rate

(i) Up to \$1,000,000.00 annual gross receipts

<u>Profitability Ratio/Tax Class</u>	<u>Tax Rate on Annual Gross Receipts</u>
1	0.00075
2	0.00080
3	0.00086
4	0.00093
5	0.00111
6	0.00125

(ii) From and in excess of \$1,000,000.01 annual gross receipts

<u>Profitability Ratio/Tax Class</u>	<u>Tax Rate on Annual Gross Receipts</u>
1	0.00019
2	0.00020
3	0.00023
4	0.00027
5	0.00030
6	0.00031

(See Business Standard Industrial Classification and Profitability Ratio Tax Class Schedule at Section 36)

- (C) Except as otherwise set forth in this Ordinance, each person, business and practitioner on who the occupation tax is imposed and levied by this Ordinance shall pay an annual occupation tax in an amount determined by the schedule set forth in subsection (B) of this Section 5.
- (D) Notwithstanding anything in this Ordinance to the contrary, the maximum occupation tax in each tax year assessed under this Ordinance shall be \$20,000.00 on each business entity or practitioner even if a business or practitioner has more than one (1) office or location within the County.
- (E) If the Board of Commissioners approves a tax rate change for occupation taxes, all businesses and practitioners of professions and occupations whose accounts are billed prior to the effective date of such tax rate change shall have ten (10) days after the effective date of the rate change to pay their occupation tax as originally billed together with any late fees, penalties and interest.

Section 5 Applications and Occupation Tax Returns Required Annually; Posting of Occupation Tax Certificate.

- (A) Every person, firm, company, or entity engaged in business in the County as of January 1 of each year, and subject to the occupation tax under this Ordinance shall on or before May 31 of such year (or, if later, the due date in that year established by the Finance Director) file an application for an occupation tax certificate and an occupation tax return (in the forms provided by the Finance Director) with the County and pay the administrative fee and occupation tax due as required by this Ordinance. The occupation tax return shall set forth the gross receipts for the business for the year for which such return is for, and such other information as shall be required by the Finance Director in order to compute the occupation tax and otherwise administer this Ordinance. Except for newly created businesses and businesses not operating for the entire immediately prior year, this occupation tax return will be used to determine the occupation tax for the immediately prior year.
- (B) The application and occupation tax return shall set forth the following information:
- (1) Name of the business or the practitioner of a profession;
 - (2) Location, telephone number, and complete street and mailing addresses for where the business or profession is conducted;
 - (3) Name and complete street address of the resident principal or other responsible official of the business;
 - (4) Year for which the application and occupation tax return are being filed.
 - (5) Exact nature of the business or profession, and business line(s), for which the application and occupation tax return are being filed and occupation tax certificate is requested;
 - (6) Federal taxpayer identification or social security number of the business or practitioner;
 - (7) Whether the business holds a license from the County, or expects to apply for a license from the County within the next twelve (12) months, for the sale or distribution of alcoholic beverages. If yes, the business's application and occupation tax return shall be accompanied by a list of the names and addresses of its principal officers, directors, and the three (3) owners owning the largest amounts of stock or equity ownership in the business.
 - (8) Other information as shall be required by the Finance Director in order to compute the occupation tax and otherwise administer this Ordinance;

- (9) The name, title, and contact information for the applicant making the application and filing the application and occupation tax return for the business or practitioner; such applicant submitting such application and occupation tax return shall certify under penalties of perjury that they are each true, correct, and complete to the best of his knowledge and belief.
- (C) Upon payment of the occupation tax due, the business or practitioner shall be issued an occupation tax certificate for the year. A business's current occupation tax certificate shall be displayed publicly in the business's location and shall be shown to the Finance Director, Lowndes County Code Enforcement Officer, or their respective designees, upon request.
- (D) Where the business (other than newly established businesses) subject to the occupation tax levied by this Ordinance has been conducted for less than the full preceding calendar year, the amount of actual gross receipts during such preceding calendar year shall be included on the application and occupation tax return filed thereafter for such preceding calendar year. Evidence of gross receipts of a business during any period may be substantiated by the federal income tax return for the year as filed with the Internal Revenue Service by the business and submitted to the County. Amounts shown on short year income tax returns shall be annualized for purposes of the occupation tax as directed by the Finance Director. Notwithstanding the foregoing, for lawyers conducting their practice in the County for less than the full preceding calendar year, the application, occupation tax return, and the application fee and occupation tax shall be due and payable on December 31 of the year for which the occupation tax is due and past due 60 days thereafter.
- (E) In the case of a business subject to the occupation tax under this Ordinance that is newly established in the current year, and for which no business was conducted within the County in the previous year, the owner or responsible official shall, on or before actual commencement of business, file an application and occupation tax return estimating the gross receipts for the current year, and the occupation tax shall be computed thereon. The application fee and occupation tax shall become due upon filing of the occupation tax return, and shall be delinquent if not paid within thirty (30) days from the due date. Notwithstanding the foregoing, if a lawyer begins business on or after January 1 of a year, the application and occupation tax return shall be filed and the administrative fee and occupation tax on such business shall be due and payable on December 31 of that year and past due 60 days thereafter.
- (F) An administrative fee of \$50.00 shall be paid with the filing of each initial, renewal and reopening application for an occupation tax certificate, and occupation tax return. The administrative fee shall be non-prorated and nonrefundable.
- (G) A \$50.00 civil penalty will be assessed on all applications and occupation tax returns filed after May 31 or later due date established by the Finance Director or by this Ordinance, immediately following the year for which such application and occupation tax return are for.

- (H) Notwithstanding the foregoing, practitioners of professions electing under Section 11(A)(2) to pay a \$400 fee as its occupation tax for a year shall file its application and occupation tax return setting forth that election for a year and pay such \$400 on or before May 31 of the year to which such election relates or, if later, the due date established by the Finance Director, in the such year; except the occupation tax return of a lawyer electing such \$400 fee shall be due on December 31 of the year to which such election relates and shall be delinquent if not paid within 60 days thereafter.
- (I) Provided however, that a lawyer shall make his application for an occupation tax certificate, file his occupation tax return, and pay the application fee and his occupation tax on or within 60 days after December 31 of each year. The occupation tax for such year shall be payable on such December 31 and shall be delinquent 60 days after such December 31. The occupation tax certificate shall be displayed publicly in the location of the lawyer's practice. Such failure to file, delinquency in payment, or failure to display the occupation tax certificate by the lawyer may be reported by the County to the State Bar of Georgia.
- (J) Willful failure to supply complete and accurate information in an application or occupation tax return as required in this Ordinance is punishable as a violation of this Ordinance. Provided, however, that the immediately preceding sentence shall not apply to lawyers. Should the County believe that a lawyer has not filed a complete and accurate application or occupation tax return, then the County may report that to the State Bar of Georgia.
- (K) Application or occupation tax return filing due dates, or occupation tax payment dates, may be extended, upon good cause shown, upon written order of the Finance Director.

Section 6 Federal Income Tax Return to Accompany Each Application and Occupation Tax Return.

Each application and occupation tax return filed with the County shall in each case have filed with it a copy of the executed federal income tax return filed with the Internal Revenue Services that is for the year for which the application and occupation tax return relate. If such federal income tax return has not been filed with the Internal Revenue Service at the time of the filing of such application and occupation tax return, the business shall file with the County such federal income tax return within ten (10) days of its filing with the Internal Revenue Service. Failure to provide such federal income tax return shall be punishable as a violation of this Ordinance. This Section 6 shall not apply to practitioners of professions electing under Section 11(A)(2) to pay a \$400 fee as its occupation tax, nor shall it apply to lawyers.

Section 7 Procedures Where Occupation Tax Overpaid or Underpaid; Refunds

- (A) If the amount paid by a business during the immediately preceding year as an estimate for the occupation tax due under this Ordinance for such immediately preceding year, computed on the estimated gross receipts for such immediately preceding year, is less than the occupation tax amount actually due for such immediately preceding year as computed upon the actual gross receipts for such immediately preceding year reported on the occupation tax return filed for the immediately succeeding year, the underpayment

difference amount shall be due and payable by the business to the County not later than May 31 of the immediately succeeding year, and shall become delinquent if not so paid.

- (B) If the amount paid by a business during the immediately preceding year as an estimate for the occupation tax due under this Ordinance for the immediately preceding year, computed on the estimated gross receipts for such immediately preceding year, is more than the occupation tax amount actually due for such immediately preceding year as computed upon the actual gross receipts for such immediately previous year reported on the occupation tax return filed for the immediately succeeding year, the overpayment difference shall be credited towards the estimated occupation tax due for such immediately succeeding year, or alternately at the business's written request, if the business remains in existence, the overpayment shall be refunded by the County to the business.
- (C) Refunds of occupation tax paid shall be permitted where there has occurred a clerical error in the submission of an occupation tax return or application, a clerical error in business classification or tax computation, or a voluntary or involuntary overpayment of the occupation tax. Written requests for refund of the occupation tax paid, or any part thereof, must be filed with the Finance Director within three (3) years of the later of (i) the date the application or occupation tax return for the year, as the case may be, was due, or (ii) the date upon which the application or occupation tax return containing such error or the overpayment was filed with the County by the owner or responsible business official, and the request shall set forth a detailed justification for such claim for refund.

Section 8 Location of Business; Applicability of Certificate

An occupation tax certificate granted under this Ordinance shall apply only to the location, business and business lines included within that certificate.

Section 9 Number of Businesses Considered Operating in County

Where a person conducts business at more than one (1) fixed location or place, each store, location, outlet, or place shall be considered a separate business for the purpose of the occupation tax under this Ordinance. For such purposes, a fixed location does not include the renting of real property to a third party.

Section 10 Line of Business to be Identified on Occupation Tax Certificate; Business or Practitioners With More Than One Type of Service or Product

- (A) The occupation tax certificate issued to each business operated in the County shall identify the line or lines of business that the business conducts.
- (B) Where a business or practitioner includes more than one type of service or products the occupation tax will be calculated in accordance with the taxing method and tax rate of the dominant line of business conducted by that business or practitioner identified on a form to be furnished by the Finance Director.

- (C) Where more than one business is operated at a location, each business shall file a separate occupation tax return.

Section 11 Practitioners of Professions as Classified in O.C.G.A. Section 48-13-9(c), Paragraphs 1 through 18

- (A) Practitioners of professions as described in Section 11(B) shall elect as their entire annual occupation tax one of the following:
 - (1) The occupation tax based on annual gross receipts combined with profitability ratios as set forth in Section 5(B); or
 - (2) A fee of \$400.00 per practitioner who is licensed to provide the service at the practitioner's office or location; provided, however, that a practitioner paying according to this paragraph (2) shall not be required to provide information to the County relating to the gross receipts of the business or practitioner. This per-practitioner fee applies to and includes each person in the business who qualifies and is licensed as a practitioner under the State's regulatory guidelines. There shall be no reduction or proration of the \$400 fee where the practitioner provides services at the practitioner's office or location for only a portion of the year.

This election shall be made in writing on an annual basis not later than May 31 of each year. If no election is made by May 31 of a year, a fee of \$400.00 per practitioner shall be required to be paid as described in paragraph (2) above. Provided, however, that a lawyer shall make such election in writing on an annual basis not later than December 31 of the year to which such election relates and, if no election is made by December 31 of the year, then in such case a fee of \$400 per lawyer shall be required to be paid on December 31 of that year and shall be delinquent if not paid within 60 days thereafter.

- (B) Practitioners of professions and occupations authorized to elect their method of occupation tax under this Section 11 are limited to those as are listed in Paragraphs 1 through 18 of Subsection (c) of O.C.G.A. § 48-13-9, being:
 - (1) Architects.
 - (2) Chiropractors.
 - (3) Civil, mechanical, hydraulic or electrical engineers.
 - (4) Dentists.
 - (5) Embalmers.
 - (6) Funeral directors.
 - (7) Land surveyors.
 - (8) Landscape architects.
 - (9) Lawyers.
 - (10) Marriage and family therapists, social workers, and professional counselors.
 - (11) Optometrists.
 - (12) Osteopaths licensed under Chapter 34 of O.C.G.A Title 43.
 - (13) Physicians licensed under Chapter 34 of O.C.G.A Title 43.

- (14) Podiatrists.
- (15) Practitioners of physiotherapy.
- (16) Psychologists.
- (17) Public accountants.
- (18) Veterinarians.

Section 12 Real Estate Brokers

For real estate brokers whose principal and branch offices are located outside the County and who sell property inside the County, an occupation tax on a gross receipts basis pursuant to this Ordinance shall be levied and collected upon such real estate brokers based upon their gross receipts only for real estate transactions with respect to property located within the County.

Section 13 Allocation of Gross Receipts of Business with Multiple Intrastate or Interstate Locations

- (A) In the County's levying its occupation tax upon a business or practitioner with locations or offices situated in more than one jurisdiction, including businesses or practitioners with one or more locations or offices in Georgia and one or more locations outside the state, where the County uses the criterion described in paragraph (3) of subsection (a) of O.C.G.A. Section 48-13-10, it shall allocate the gross receipts of the business or practitioner for occupation tax purposes in accordance with one of the following methods:
 - (1) Where the business or practitioner can reasonably allocate the dollar amount of gross receipts of the business or practitioner to one or more of the locations or offices on the basis of product manufactured in that location or office or the sales or other services provided in that location or office, the County may tax the gross receipts generated by the location or office within the County; or
 - (2) Where the business or practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the business or practitioner shall divide the gross receipts reported to all local governments in Georgia by the number of locations or offices of the business or practitioner which contributed to the gross receipts reported to any local government in Georgia, and shall allocate an equal percentage of such gross receipts of the business or practitioner to each location or office.
- (B) In no instance shall the sum of the portions of the total gross receipts of a business or practitioner taxed by all local governments exceed 100 percent of the total gross receipts of the business or practitioner.
- (C) Upon the County's request, businesses or practitioners with a location or office situated in more than one jurisdiction shall provide to the County 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's or practitioner's gross receipts by other local governments; and
 - (3) The amount of occupation tax payments made to each other jurisdiction.
- (D) When more than one local government levies occupation tax on a business or practitioner which has locations encompassed by more than one local government and the local governments use different criteria for taxation in accordance with subsection (a) of O.C.G.A. Section 48-13-10, the County when using the criterion described in paragraph (3) of subsection (a) of O.C.G.A. Section 48-13-10 shall not tax any greater proportion of the gross receipts than authorized by subsection (A) of this Section 13.
- (E) In the event of a dispute between the business or practitioner and the County as to the allocation under this Section 13, the business or practitioner shall have the burden of proof as to the reasonableness of this allocation.

Section 14 Occupation Tax for Business With No Location in the State

- (A) The levy, assessment, and collection of an occupation tax is hereby imposed on those businesses and practitioners of professions and occupations with no location or office in the State in accordance with O.C.G.A. Section 48-13-7 (see the definition of “gross receipts” in Section 3(D)(10)) if the business's or practitioner’s largest dollar volume of business is done or service is performed by the individual business or practitioner in the State is in the County, and if the business or practitioner:
- (1) Has one or more employees or agents who exert substantial efforts within the County 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 County.
- (B) Gross receipts of a business or practitioner for purposes of the occupation tax under this Section 14 shall include only those gross receipts reasonably attributable to sales or services in the State, and nation-wide profitability ratios shall apply only to types of business transacted within the State.
- (C) If a business or practitioner subject to this Section 14 provides to the County evidence of payment by such business or practitioner of a local business or occupation tax in another state which purports to lawfully tax the business’s or practitioner’s sales or services in the State, then the business or practitioner shall be exempt from local occupation tax in the County.
- (D) Businesses and practitioners subject to the provisions of this Section 14 and under such Section 14 are not required to or are exempt from paying the occupation tax to the County

shall nevertheless obtain an occupation tax certificate from the County for each year and pay a \$50.00 administrative fee to obtain each such occupation tax certificate.

Section 15 Occupation Tax Exclusions and Limitations

- (A) Limits upon occupation tax levied:
 - (1) The County shall not require the payment of more than one occupation tax in any tax year for each location that a business or practitioner shall have. Businesses or practitioners with multiple services or products shall be taxed in accordance with O.C.G.A. Section 48-13-12.
 - (2) The County shall not levy an occupation tax upon more than 100 percent of the gross receipts of a business or practitioner, when occupation taxes of all local governments are added together.
 - (3) Notwithstanding the foregoing, where more than one business exists at a location, the gross receipts of each business will be taxed separately, and a separate application and occupation tax certificate shall be required for each business.
- (B) The County shall not require an occupation tax in any tax year for those gross receipts that were simultaneously taxed for purposes of an occupation tax in other localities within the State in the case where those occupation tax payments were legitimate, were made pursuant to a bona fide occupational tax structure, and further were not made primarily in an effort to avoid payment of occupation tax in the County.
- (C) Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the State, a municipality or county of the State, or instrumentalities of the United States, the State, or a municipality or county of the State, shall not be required to obtain an occupation tax certificate or pay an occupation tax for that practice under this Ordinance.

Section 16 Interest; Penalties; Collections

- (A) The lien of and for the occupation tax and any administrative fees, interest and penalties shall become fixed on and date from the time when such occupation tax and any administrative fees, interest and penalties become delinquent.
- (B) Any delinquent occupation tax or administrative fee shall bear interest at the rate of 1.5 percent (1.5%) per calendar month or portion thereof as permitted by O.C.G.A. § 48-13-21(b).
- (C) Should any occupation tax imposed by this Ordinance remain due and unpaid for ninety (90) days from the due date of the occupation tax, the business or practitioner liable for the tax shall be subject to and shall pay a penalty of ten (10%) percent of the occupation tax due as required by O.C.G.A. § 48-13-21(a).

- (D) In addition to other penalties imposed by law (including this Ordinance) the Magistrate Court is hereby authorized (in accordance with O.C.G.A. § 48-13-26), to impose a civil fine for failure to pay the occupation tax. Such civil fine shall not exceed \$500 and may be enforced by the contempt power of the Magistrate Court.
- (E) In addition to any other remedies available to the County for the collection of the occupation tax, administrative fee, and interest and penalties related thereto, the Finance Director and/or the Lowndes County Tax Commissioner shall enforce and collect the overdue amounts in the same manner as provided for by law for tax executions, including issuing executions against the delinquent taxpayer for any or all of the following: (i) the amount of the administrative fee and occupation taxes due when they become delinquent; (ii) the interest imposed by Section 16(B) permitted by O.C.G.A. § 48-13-21(b); and (iii) the penalty imposed by Section 16(C) in accordance with O.C.G.A. § 48-13-21(a).
- (F) If any person, business or practitioner whose duty it is to pay the occupation tax, who shall fail to file an application for the occupation tax certificate, fail to file an occupation tax return, fail to pay occupation taxes, administrative fee, interest or penalties, or fail to obtain an occupation tax certificate, each when required, or who is found to have violated other provisions of this Ordinance, then such offender may be cited to the Magistrate Court, and upon conviction, may have imposed by the Magistrate Court penalties for each such violation in accordance with O.C.G.A. Article 14, Chapter 10, Title 15 governing violations of county ordinances. This subsection (F) shall not apply to lawyers.
- (G) In the case of any lawyer who fails or is delinquent in filing an application for an occupation tax certificate, filing of an occupation tax return, or paying of occupation taxes, administrative fees, interest, or penalties, each when due, the County may report such delinquency to the State Bar of Georgia.

Section 17 Change of Business Location

Any business or practitioner holding a current occupation tax certificate from the County who is moving from one location to another within the County shall notify the Finance Director in writing in the manner required by the Finance Director of the move and the new street address no later than the day of moving. Upon surrender of the original occupation tax certificate from the County, and upon submission of required information for a new occupation tax certificate and payment of the \$50.00 change in location transfer administrative fee, a new occupation tax certificate will be issued for the new location as long as (except for lawyers) the new location conforms to the zoning, fire codes, and other applicable ordinances, resolutions, rules and regulations of the County.

Section 18 No Transfer of Occupation Tax Certificates

Occupation tax certificates shall not be transferable, except for a change in location of the business in accordance with Section 17. A transfer of ownership of a business shall be considered the same as the termination of the business and the establishment of a new business; filing for and obtaining a new occupation tax certificate and payment of the administrative fee and occupation tax shall be required of the new owner for the business.

Section 19 Required Documentation

The applicant submitting an application for an occupation tax certificate and filing an occupation tax return shall provide with such application and return:

- (A) At least one secure and verifiable document, as defined in O.C.G.A. § 50-36-2, or a copy or facsimile of such document. Any document required by this subsection (A) may be submitted by or on behalf of the applicant at any time within nine (9) months prior to the date of application for the occupation tax certificate so long as the document remains valid through the date the occupation tax certificate is issued; and
- (B) A signed and sworn affidavit verifying the applicant's lawful presence in the United States under federal immigration law; provided, however, that if the applicant is younger than 18 years of age at the time of the application, he shall execute and submit the affidavit required by this subsection (B) within 30 days after his eighteenth (18th) birthday. Such affidavit shall affirm that:
 - (i) The applicant is a United States citizen or legal permanent resident eighteen (18) years of age or older; or
 - (ii) The applicant is a qualified alien or nonimmigrant under the federal Immigration and Nationality Act, Title 8 U.S.C., eighteen (18) years of age or older lawfully present in the United States and provide the applicant's alien number issued by the Department of Homeland Security or other federal immigration agency.

Section 20 Exemption on Grounds That Business Operated For Charitable Purposes

Non-profit organizations that are organized and operated for charitable, religious, educational or eleemosynary purposes may apply annually to the Finance Director for an exemption from the administrative fee and occupation tax. Such application shall be in the format required by the Finance Director and shall contain such supplemental information, including without limitation, a copy (where issued) of the organization's approval by the Internal Revenue Service of exemption from federal income taxation, as may be reasonably requested. The exemption shall be effective for the taxable year during which the application is received by the Finance Director. Provided, however, no organization on which an occupation tax is otherwise levied by this Ordinance shall be so exempt from such occupation tax or administrative fee on the ground that such business operates for charitable, religious, educational or eleemosynary purposes unless eighty (80%) percent or more of the entire gross receipts of such organization are devoted to direct support of such charitable, religious, educational or eleemosynary purposes. Any number of locations and lines of business may be granted such exemption, provided however that a separate exemption application shall be required annually for each location and line of business for which an exemption is sought.

Section 21 Exemption for Disabled Veterans

Any business majority-owned by a disabled veteran or any practitioner who is a disabled veteran, as provided for in O.C.G.A. §§ 43-12-1 and 43-12-2, shall be exempt from the payment of any administrative fee and occupation tax levied herein; provided, however, that this exemption shall apply to only one business or occupation taxed hereunder and shall not apply to any other businesses or locations. Such disabled veteran shall be required to file each year with the Finance Director the necessary certificate of exemption for such disabled veteran issued by the Georgia Commissioner of Veteran Service.

Section 22 Yard Sales, Garage Sales, and Bake Sales

A private individual or group not part of any on-going business enterprise or profession may conduct occasional sales events (being not more than twice in any six (6) month period, and with at least two (2) months between each occurrence) of merchandise, baked goods or other food items, and which shall not be subject to the provisions of this Ordinance except as provided in this Section 22. Such events shall be limited to three (3) consecutive days per event and subject to any health, zoning or other regulatory ordinances, rules and regulations as may then be in effect. The exclusion granted in this Section 22 shall not be available to flea market operators or sellers, promoters, performances or other such enterprises or any other on-going business-related operations.

Section 23 Evidence of State Registration Required If Applicable; State Registration to Be Displayed

- (A) Each person subject to the occupation tax who is also licensed by the State shall provide evidence of proper and current State licensure as a requirement for issuance of an occupation tax certificate under this Ordinance.
- (B) Each person subject to the occupation tax who is also licensed by the State shall post his State license in a conspicuous public place in the licensee's place of business and shall keep the license displayed there at all times while the license remains valid.
- (C) This Section 23 shall not apply to lawyers.

Section 24 Liability of Officers and Agents; Registration Required; Failure to Obtain

All businesses and professionals subject to the occupation tax under in this Ordinance shall be required to make application for, file an occupation tax return, pay the administrative fee and occupation tax, and obtain and display the necessary occupation tax certificate for said business or profession pursuant to this Ordinance, and in default thereof the officer or agent soliciting for or representing such business shall be subject to the same penalty as the business would be where such officer or agent fails to perform such acts and obtain and display an occupation tax certificate. Failure to comply with such provisions shall make the business and officer or agent subject to citation for violation of this Ordinance. This section shall not apply to lawyers.

Section 25 Transient or Nonresident Business Owners

Any transient or nonresident person, business, or practitioner not having an office or location in the County who is doing business within the County shall have in their possession proof of such business license or registration and payment of an occupation tax, regulatory fee (or similar taxes or fees), each as required by applicable law, from where such person, business or practitioner is domiciled and shall exhibit the same to the Finance Director or his designee, or to any Lowndes County Code Enforcement Officer or law enforcement officer. This Section 25 shall not apply to lawyers.

Section 26 Businesses Not Covered By This Ordinance

In accordance with O.C.G.A. §48-13-16, the following businesses or practitioners shall be excluded from filing of an application and occupation tax return and payment of the application fee and occupation tax imposed by the provisions of this Ordinance but shall be subject to taxation and regulation as otherwise provided by general law of the State and the ordinances and resolutions of the Board of Commissioners.

- (1) Those businesses regulated by the Georgia Public Service Commission and Department of Public Safety.
- (2) Those electrical service businesses organized under Chapter 3 of Title 46 of O.C.G.A.;
- (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. Section 2-10-105;
- (5) Insurance companies governed by O.C.G.A. Section 33-8-8;
- (6) Motor common carriers governed by O.C.G.A. Section 46-7-15;
- (7) Those businesses if and to the extent governed by O.C.G.A. Section 48-5-355;
- (8) Agricultural products and livestock raised in the State of Georgia if and to the extent exempt from the occupation tax by O.C.G.A. Section 48-5-356;
- (9) Depository financial institutions if and to the extent governed by O.C.G.A. Section 48-6-93; and
- (10) Facilities operated by a charitable trust if and to the extent governed by O.C.G.A. 48-13-55.

Section 27 Occupation Tax Inapplicable Where Prohibited By Law or Provided For Pursuant To Other Existing Law

The occupation tax under this Ordinance shall not be imposed and levied upon the gross receipts of any part of a business where such levy is prohibited or exempted by the laws of the State or of the United States.

Section 28 Disclosure to Other Local Governments

Information on gross receipts received by a business or practitioner of an occupation or profession provided to the County for the purpose of determining the amount of occupation tax for such business or practitioner may be disclosed to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collection of occupation tax.

Section 29 Inspections of Books and Records; Penalty for Understating Financial Information

Adequate books and records regarding gross receipts shall be maintained by each business and practitioner for examination by the Finance Director or his designee at his discretion. At any time during the year, or for up to five (5) years from the later of (i) the due date of an occupation tax return or (ii) the date of the filing of the occupation tax return with the County, the Finance Director, individually or through his officers, employees, representatives, agents, or independent auditors, may inspect the books and records of the business or practitioner for purposes of the occupation tax and other requirements of this Ordinance. There shall be no time limit on the period that the Finance Director may inspect the books and records of businesses or practitioners for each year for which such business is required to but did not file an occupation tax return. Such books and records shall be submitted for inspection in Lowndes County by a representative of the County within five (5) business days of the County's request. Failure of submission in Lowndes County of such books and records within the time required shall be grounds for revocation by the Finance Director of the occupation tax certificate of the business.

Section 30 Appeals

Appeals of decisions of the Finance Director regarding the occupation tax and other matters under this Ordinance shall be before the Board of Commissioners.

Section 31 Notices

For purposes of this Ordinance, notice shall be deemed delivered when personally served, served by statutory overnight delivery or, when served by mail, as of five (5) days after the date of deposit in the United States mail, first class, with adequate prepaid postage attached.

Section 32 Amendment; Repeal of Provision

This Ordinance shall be subject to amendment or repeal, in whole or in part, at any time and from time to time, and no such amendment or repeal shall be construed to deny the right of the Board of Commissioners to impose, levy and collect any of the occupation taxes, administrative fees or interest and penalties prescribed herein. Said amendment may increase or lower the amounts and tax rates for 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 County of additional occupation taxes upon the same person, property or business to the fullest extent permitted by law.

Section 33 Requirement of Public Hearings

- (A) As required by O.C.G.A. § 48-13-6, the Board of Commissioners shall conduct at least one public hearing before adopting any Ordinance or resolution regarding the occupation tax.
- (B) As required by O.C.G.A. § 48-13-6, in any year when revenue from occupation taxes is greater than revenue from occupation taxes for the preceding year for the County, the Board of Commissioners shall hold one or more public hearings as part of the process of determining how to use the additional revenue.

Section 34 Severability

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

Section 35 Repeal of Conflicting Provisions

All Ordinances and Resolutions, or parts of Ordinances and Resolutions, of the Board of Commissioners in conflict with this Ordinance, and not preserved hereby, be and the same are, hereby repealed.

Section 36 Alphabetical Business Classification Schedule.

<u>Standard Industrial Classification Number</u>	<u>Profitability Ratio Tax Class</u>
A	
82 Academies, elementary, secondary and college	4
87 Accounting service	4
17 Acoustical contractors.....	2
73 Addressing service.....	3
79 Aerobic dance and exercise classes	5
87 Agricultural consulting	4
76 Agricultural equipment repair.....	3
55 Aircraft dealers, retail	1
17 Air conditioning contractor.....	2
76 Air conditioning service and repair	3
73 Airplane rental and leasing	3
79 Amusement centers and parks	5
07 Animal hospital.....	3
02 Animal specialty and livestock farms	4
59 Antique dealers, retail	1
76 Antiques, repair and restoration.....	3
65 Apartment building or complexes, rental	5
56 Apparel accessory stores, retail.....	2
73 Appliance rental and leasing.....	3
57 Appliances, household, dealers.....	1
76 Appliances, household, repair of	3
73 Applications software, computer, pre-packaged.....	3
73 Applications software programming, custom.....	3
73 Appraisers, except real estate.....	3
65 Appraisers, real estate	5
79 Arcades, amusement	5
87 Architects	4
87 Architectural engineering services.....	4
76 Armature rewinding	3
59 Art dealers, retail.....	1
73 Artists, commercial	3
79 Athletic arena or clubs, where admission is charged.....	5
81 Attorneys.....	4
73 Auctioneers, commission or fee basis.....	3
75 Automobile, automatic car wash.....	2
75 Automobile, paint and body shop	2
55 Automobile accessories, dealers	1
55 Automobile dealers, retail, new and used	1
55 Automobile parts, retail	1

75	Automobile rental or leasing, not including driver	2
75	Automobile repairs, overhaul and general servicing	2
55	Automobile tires, retail	1
41	Automobile transportation service, including driver	1
17	Awning installation contractors	2

B

59	Bait and tackle shops, retail	1
54	Bakery, retail.....	1
72	Barber/beauty schools and colleges	3
72	Barber/beauty shops.....	3
50	Beauty supplies, wholesale	1
48	Beeper (pager) communications services	5
59	Bicycle dealers, retail.....	1
76	Bicycle repair	3
73	Billboard, firms engaged in the erection and lease of space.....	3
79	Billiard or pool hall.....	5
70	Boarding house	2
55	Boat dealers, retail	1
55	Boat supplies and accessories, retail.....	1
73	Bondspersons	3
59	Book store, retail.....	1
56	Bridal shops, retail	2
73	Building cleaning service, interior.....	3
52	Building materials and supplies, retail.....	1
17	Burglar alarm, installation only	2
73	Burglar alarm, maintenance and monitoring only	3
41	Bus terminals	1

C

16	Cable laying construction, contractors.....	2
48	Cable television services.....	5
58	Cafeterias	2
55	Campers and other recreational vehicles, retail	1
70	Campgrounds	2
54	Candy, retail.....	1
75	Car wash	2
17	Carpentry work, contractors.....	2
72	Carpet and rug cleaning	3
17	Carpet layers, contractors	2
58	Caterers	2
32	Cement manufacture	4
65	Cemetery companies, agents, or dealers in cemetery lots	5
87	Certified public accountants	4

82	Charm, fashion, finishing, and/or modeling schools	3
60	Check cashing agencies	6
80	Chiropractors	2
52	Christmas trees, retail	1
64	Claim adjustment agencies	5
32	Clay, stone, and glass products, manufacturing.....	4
59	Clothing, dealers in second hand	1
56	Clothing, retail	2
73	Collection agencies	3
48	Communication.....	5
73	Computer consultants	3
57	Computer equipment and software stores, retail.....	1
73	Computer input-output service	3
73	Computer programming and other software services	3
73	Computer repair and maintenance	3
32	Concrete manufacturer, block, brick, and other products.....	4
32	Concrete manufacturer, ready mixed and transit-mixed.....	4
17	Concrete work contractors (driveways, sidewalks, and floors only)	2
16	Concrete work contractors (roads, highways, and streets only)	2
15	Contractors, building	1
16	Contractors, heavy construction other than building	2
17	Contractors, special trade.....	2
54	Convenience food store, retail	1
83	Counseling services	2

D

79	Dancing academies or schools.....	5
83	Day care centers.....	2
54	Delicatessen	1
42	Delivery service (messenger/courier), vehicular	1
80	Dental laboratories and/or dentists.....	2
73	Detective agencies	3
72	Diaper service	3
07	Dog kennels and/or grooming.....	3
59	Drug store, retail	1
72	Dry cleaning, retail	3
17	Drywall contractors.....	2

E

17	Earth moving for building construction-contractors.....	2
16	Earth moving, not connected with building construction general contractors.....	2
57	Electrical appliances, retail	1
50	Electrical appliances, wholesale	1
76	Electrical appliances, repair	3

17	Electrical contractors	2
36	Electrical machinery equipment and supplies, manufacturing1	4
73	Employment agencies	3
73	Equipment rental and leasing	3
73	Exterminators	3

F

59	Fabric shops, retail	1
17	Fencing contractors	2
61	Finance companies	6
73	Fire extinguishers, service of	3
54	Fish and seafood stores, retail	1
57	Floor covering, retail	1
17	Flooring contractors	2
59	Florists, retail	1
54	Food, retail, dealer, not consumed on premises	1
54	Fruit and produce, retail	1
59	Fuel dealers, retail	1
72	Funeral homes, funeral directors, and/or undertakers	3
17	Furnace or heating repair contractors	2
59	Furniture dealers, secondhand, retail	1
76	Furniture repairing, refinishing, and reupholstering	3

G

75	Garages, automotive repair	2
49	Garbage collection and disposal	5
59	Gas, dealers in liquefied petroleum gas, delivered to customers' premises, retail....	1
51	Gasoline, wholesale	1
55	Gasoline service stations	1
53	General merchandise stores	2
59	Gift shops	1
17	Glass installation contractors	2
75	Glass, replacement and repair, automotive	2
52	Glass, retail	1
79	Golf courses, including miniature	5
16	Grading, general construction	2
73	Graphic arts	3
54	Grocers, retail	1
59	Guns, retail	1
76	Gunsmiths, repair of guns	3

H

72	Hairdressers and/or stylists	3
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52	Hardware, retail	1
79	Health clubs	5
54	Health food stores, retail	1
80	Health services, general	2
17	Heating contractor.....	2
59	Hobby shops, retail	1
57	Home furnishing stores, retail.....	1
70	Hotels/motels, except residential	2
65	Hotels/motels residential.....	5
17	House mover and wrecker	2
59	House-to-house, retail.....	1

I

54	Ice cream dealers, retail, not consumed on premises.....	1
17	Insulation contractor	2
65	Insurance adjustor	5
64	Insurance agents, brokers, and other insurance services.....	5
63	Insurance carriers, all types	2
73	Interior decorator	3
07	Irrigation systems, landscape services	3

J

73	Janitor or housekeeping service.....	3
59	Jewelry, retail, except costume	1
76	Jewelry repair, including watch repair.....	3

K

79	Martial arts/self-defense instruction	5
07	Kennels	3

L

07	Landscape services and landscape architects.....	3
72	Laundries, including automatic machines, coin-operated, and industrial.....	3
07	Lawn care.....	3
76	Lawn mower repair shops.....	3
57	Linen shop, retail	1
72	Linen supply service	3
76	Locksmiths.....	3
52	Lumber merchants, operation lumber yards	1

M

35	Machine shops	5
59	Mail order business	1
73	Management consultants.....	3
65	Managers, real estate.....	5
17	Masonry and stonework contractors	2
54	Meat, retail	1
20	Meat slaughtering and/or packing plants	3
17	Mechanical contractors	2
23	Metal products manufacturing, primary	2
73	Miscellaneous business services, not otherwise classified	3
59	Miscellaneous retail stores, not classified.....	1
65	Mobile home sites, rental.....	5
52	Mobile homes, retail	1
59	Monuments, retail	1
42	Motor freight lines	1
55	Motorcycle dealers, retail	1
55	Motors, outboard, dealers, retail	1
42	Movers, trucking with or without storage.....	1
79	Music distribution systems, coin-operated	5

N

27	Newspapers, publishing of.....	4
59	Newspapers, retail.....	1
52	Nursery, retail, lawn and garden supplies.....	1
80	Nursing homes, convalescent, health care	2

O

57	Office furniture, retail	1
59	Office machines, equipment, and/or supplies, retail.....	1
76	Office machines, service and repair.....	3
51	Oil, fuel, wholesale	1
59	Optical goods, retail	1
59	Opticians	1
80	Optometrists.....	2

P

48	Paging services	5
52	Paint, retail	1
17	Painting and paper hanging contractors	2
26	Paper and allied products, manufacturing.....	4
16	Paving and asphalt contractors	2
59	Pawnbrokers, all types and classifications.....	1
59	Peddlers, all types and classifications.....	1

59	Pet shops	1
72	Photographers, portrait, for the general public	3
80	Physical therapist	2
80	Physicians	2
16	Pipe laying contractors.....	2
17	Plumbing contractors	2
52	Plumbing supplies, retail.....	1
27	Printing, all types	4
54	Produce markets and stands, retail.....	1

Q

14	Quarrying	4
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R

75	Radiator repairs, automotive.....	2
57	Radio and television, retail	1
76	Radio and television repairs.....	3
65	Real estate dealers in or agents for, including renting, contracting, or charging for repairs on houses; dealers without offices; brokers for real estate loans	5
79	Recreation center	5
76	Repair services, miscellaneous	3
58	Restaurants.....	2
79	Riding schools, including academies, renting horses to ride.....	5
17	Roofing contractors.....	2
30	Rubber and miscellaneous plastics products, manufacturing	3

S

73	Salvage.....	3
52	Sand dealers, retail	1
50	Sand dealers, wholesale	1
76	Saws, sharpening and repair	3
50	Scrap yard	1
34	Screens, door and window (metal frame), manufacturing.....	3
24	Screens, door and window (wood), manufacturing	2
72	Seamstresses	3
73	Secretarial service	3
76	Sewer, septic tank, and cesspool service	3
57	Sewing machines, retail	1
17	Sheet metal contractors	2
56	Shoe, dealers, retail	2
72	Shoe repair shops	3
73	Sign painting and lettering service.....	3
73	Sign service, outdoor advertising.....	3

20	Soft drink bottlers	3
59	Sporting goods, retail	1
62	Stockbrokers and dealers	5
87	Surveying services	4
17	Swimming pool contractors	2
59	Swimming pool supplies, retail	1

T

72	Tax service	3
41	Taxicab operations	1
76	Taxidermists	3
73	Telephone answering service	3
17	Tile and marble contractors	2
59	Toys, retail	1
70	Trailer parks and campsites for transients	2
75	Trailers (U-Haul-it-type), rental	2
47	Travel bureau	1
07	Tree surgery	3
42	Trucking, including driver	1

U

76	Upholsterer, furniture	3
75	Upholstery repair, automotive	2
59	Used merchandise, retail	1

V

57	Vacuum cleaners, retail	1
59	Vending machines, sale of products	1
50	Vending machines, wholesale	1
07	Veterinarian	3
78	Video tape rental to the general public	3
76	Video recorder or player repair	3

W

52	Wallpaper, retail	1
42	Warehouse storage rooms, general	1
17	Water well drilling contractors	2
52	Weather stripping, dealers, retail	1
47	Weighing services, connected with transportation	1
17	Welding contractor, operating as site of construction	2
76	Welding repair services, including automotive	3
50	Wholesalers, durable goods	1

51	Wholesalers, non-durable goods.....	1
73	Window cleaning service.....	3
59	Wood dealer, retail.....	1
75	Wrecker towing service	2

Y

59	Yarn, retail	1
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SO ADOPTED this 12th day of November 2019, to be effective immediately.

Bill Slaughter, Chairman
Lowndes County Board of Commissioners

ATTEST:

K. Paige Dukes, Clark
Lowndes County Board of Commissioners