ADMINISTRATIVE FEE. A non-prorated, non-refundable administrative fee of $30.00 is required on all occupation tax accounts for the initial registration, annual renewal or reopening of such accounts.

OCCUPATION TAX FEE An occupation tax based upon a flat rate is levied upon businesses and practitioners of professions and occupations if the business or practitioner:

(1) Has one or more locations or offices within the corporate limits of the city; or

(2) Is an out-of-state business or practitioners with no location or office in the city but:

a. Has employees or agents engaging in substantial efforts to solicit business or serve customers or clients within the corporate limits of the city; or

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

(a) The occupational tax upon any business shall be $50.00, unless the same is identified in the following schedule, whereupon it shall be levied in accordance with the following schedule:

	TYPE OF BUSINESS	
1.	Manufacturing plant	$250.00
2.	Adult entertainment establishment	$5,000.00
3.	Automobile body shop and/or body paint shop	$65.00
4.	Automobile, truck and/or motorcycle dealers or selling new and used vehicles	$125.00
5.	Automobile, truck and/or motorcycle dealers or agents, selling USED ONLY	$65.00
6.	Auto parts and accessories distributors (wholesale and retail)	$200.00
7.	Auto parts and accessories (auto dealers)	$65.00
8.	Automobiles and trucks for hire:	
	For first car and first truck, each	$50.00
	For each additional car or truck after first	$35.00
9.	Auto repairers carrying no stock or parts	$55.00
10.	Automobile tires (wholesale)	$60.00

11	Auto parts and accessories (main line)	$65.00
12	Advertising signs, advertising business other than owners, for profit and with consent of council	$150.00
13	Brick and concrete products market	$100.00
14	Barber shop, first chair	$50.00
	Each additional chair after first	$35.00
15.	Bottling works, wholesale only	$150.00
16.	Billiards, license to be approved by majority of council: first table	$125.00
	: Each additional table	$15.00
17.	Bowling alley, first alley	$50.00
	Each additional alley	$25.00
18	Bulk milk plant	$250.00
19.	Cookware manufacturing	$300.00
20.	Creamery, net	$250.00
21.	Contractor doing business in the amount of: $10,000.00 to $50,000.00	$100.00
	Each additional $50,000.00	$50.00
22	Contractor doing business in the amount of: $50,00 to $10,000.00	$50.00
23.	Dancing hall	$75.00
24.	Drugs and medicines, retail	$65.00
25.	Dry cleaning and dyeing	$75.00

26	Electric and/or gas equipment or major appliance—Main line	$75.00
27.	Exterminators, termites, etc.	$75.00
28.	Feed dealers, including seeds and hulls, side line	$50.00
29.	Feed dealers—Main line and broker	$65.00
30	Feed mill mixer	$125.00
31.	Fruits, nuts, and confectionery stands not having established place of business	$100.00
32.	Freezer locker	$125.00
33.	Furniture store	$250.00
34	Gas—Sold to users—Manufacture or natural	$65.00
35.	Gasoline at wholesale	$100.00
36.	Grocery store:	
	Large	$300.00
	Medium	$150.00
	Small	$75.00
37.	Hardware—Principal line	$65.00
38	Hair dressing and beauty shop	
	One operator	$50.00
	Each additional operator	$35.00
39.	Hotels and motels	$125.00
40.	Livestock dealer	$50.00

	Non-resident	$100.00
41.	Loan/finance company	$250.00
42	Machine or repair shop	$65.00
43.	Mobile home manufacturing	$300.00
44.	Newspaper or job office	$75.00
45.	Planning mills	$150.00
46	Pool tables—License to be approved by majority of council:	
	First table	$125.00
	Second table	$15.00
47.	Professional people	$150.00
48.	Radio broadcasting	$75.00
49.	Ready mix concrete	$100.00
50	Saw mill	$150.00
51.	Show, moving picture	$125.00
52.	Skating rink	$75.00
53.	Taxi carrying passengers for hire: (city must have proof of liability insurance	
	First vehicle	$50.00
	For each additional)	$25.00
54	Tractor and farm implements	$75.00
55.	Vulcanizing plants and re-treading shops	$75.00

56.	Undertakers and dealers in coffins	$100.00
57.	Utilities buildings manufacturer	$100.00
58	Variety store	$250.00
59.	Wholesale groceries	$175.00
60.	Wholesale dry goods	$175.00
61.	Bees	$190.00
62	Alcohol by drink restaurant (See section 6-11 for additional alcohol license fees)	$100.00
63	Liquor store (See section 6-11 for additional alcohol license fees)	$150.00
64.	Beer wholesaler	$125.00
65	Certified public accountant (CPA)	$100.00
66	Life insurance	$50.00
67.	Property and casualty insurance	$50.00
68.	Insurance	$50.00
69.	Drug store	$220.00
70	Pawn shop	$100.00
71.	Family personal care	$100.00
72.	Peddler	$250.00
73.	Industry	$250.00
74	Stockbroker	$100.00

REGULATORY FEES

In addition to the above occupational tax fee, certain businesses must pay an additional regulatory fee. fee.

Businesses and individuals engaging in the occupations or businesses set forth below must pay a non-refundable regulatory fee in accordance with the rate set forth therewith:

Circus or carnival, per week	$50.00
Fortuneteller:	
Operating in own home	$200.00
Transient	$100.00
Game machines and pool tables:	
First 50 machines, per machine	$5.00
The maximum fee for first 50 machines	$100.00
Over 50 machines, per machine	$3.00
Itinerants of every kind, including vendors of books and maps, pictures, toys and other articles, and including all persons selling any articles of any kind on the street or from house to house	$50.00
Itinerants of the kind who go from place to place repairing roofs and painters and/or dealers in stone, marble, granite or any other article of merchandise not otherwise provided for	$25.00

Vending machines for merchandise, excluding postage stamps, first 50 machines, per machine	$5.00

If a business or individual initially engages in an activity regulated by the city on or after July 1 in any year, the regulatory fee for the remaining portion of the year shall be 50 percent of the regulatory fee for the entire year. The admin fee is always $30.

(b) Every business, individual and location subject to payment of a regulatory fee shall display a current regulatory fee certificate in a conspicuous place at the location for which such certificate was issued. If the taxpayer does not have a permanent location within the city, the regulatory fee certificate shall

(c) Restrictions:

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

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

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

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

(3) Real estate brokers who sell property within the city are subject to occupation tax even if their offices are located outside of the city.

(e) Professionals as classified in state law.

Practitioners of professions as described in state law O.C.G.A. § 48-13-9(c)(1) through (18)(see list) shall elect as their **entire occupation tax** one of the following:

(1) A flat rate of $200.00; or

(2) A fee of $50.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. The per practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.

This election is to be made on an annual basis and must be done by January 5 of each year.

(f) Specific requirements for attorneys.

No provision of this article shall be construed to require attorneys to pay an occupation tax or otherwise register with the city as a precondition to practice law, including the requirement that their certificate be posed on their office wall. Also any criminal sanctions against attorneys for non-payment of this tax shall not include imprisonment but shall be limited only to a fine.

(g) Exemptions. No occupation tax shall be levied on the following:

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

(2) Those businesses regulated by the Georgia Public Service Commission;

(3) Those electrical service businesses organized under O.C.G.A tit. 46, ch. 3;

(4) Any farm operation for the production from or on the land of agricultural products, but not including any agribusiness;

(5) Non-profit, agricultural product cooperative marketing associations pursuant to O.C.G.A. § 2-10-105;

(6) Motor common carrier pursuant to O.C.G.A. § 46-7-15;

(7) Persons purchasing guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls in carload lots for distribution among the purchasers for use and not sale pursuant to O.C.G.A. § 48-5-355;

(8) Pursuant to O.C.G.A. § 48-5-356 for persons selling or introducing into the city agricultural products or livestock, including animal products, raised in this state when the sale and introduction are made by the producer of the product and the sale is made within 90 days of the introduction of the product into the city;

(9) Depository institutions pursuant to O.C.G.A. § 48-6-93; or

(10) Any business where the levy of such occupation tax is prohibited by the laws of the State of Georgia or the United States.

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

(i) Evidence of state registration when required.

Each person who is licensed under O.C.G.A. tit. 43, by the examining boards of the secretary of state's office shall provide evidence of proper and current state licensure before any city occupation tax certificate or regulatory fee certificate may be issued.

(j) Requirement for building inspection, health permit or other qualifications.

(i) Before an occupational tax certificate can be issued to a new business, or a change in type of business or a change in the ownership of a business located within the city, a building must have a current inspection and approval from the Putnam County Planning and Development Department. All buildings must meet SBCCI standards. Business owners or operators are responsible for making the inspection request to the Putnam County Planning and Development Department and submitting the Putnam County Planning and Development Certificate of Occupancy along with this application to the city clerk. For the purposes of this section, **an inspection will only be required if a building has been vacant for longer than 180 days**. Vacant means that there is no provable use of utilities other than those necessary for reasonable security, no occupational tax certificate has been issued to such site for 180 days, no verifiable inventory sale or purchase has occurred during the time or other verifiable business activity has occurred during the 180 days prior to the application for the occupational tax certificate.

(2) Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter shall first, before the issuance of an occupation tax certificate or a regulatory fee certificate, show evidence of such qualification.

(3) Any business required to submit an annual application for continuance of the business shall do so before the registration is issued.

(k) Filing returns; other information required or requested.

(1) Individuals, businesses and practitioners doing business in the city shall submit to the city clerk or make available to the city such information as may be required or requested by the city to determine the applicability and amount of the occupation tax or regulatory fee or to facilitate levying or collection of the occupation tax and/or regulatory fee(s).

(l) Date due: penalty and interest.

(1) Any occupation tax due pursuant to this article shall be due and payable annually within 30 days after January 1. In the event that any person commences business or initially engages in a regulated activity in the city after January 1 in any year, 100 percent of the occupational tax shall be due prior to the commencing or initially engaging said business unless it commences on July 1 or later that year whereon 50 percent of said tax shall be due in said business.

(2) Any regulatory fee due pursuant to this article shall be due and payable annually within 30 days of January 1 for the current calendar year. In the event that any person commences business or initially engages in a regulated activity in the city after January 1 in any year, 100 percent of the regulatory fee shall be due prior to the commencing or initially engaging said business unless it commences on July 1 or later that year whereon 50 percent of said tax shall be due in said business.

(3) Regulatory fees authorized by this article shall be paid before commencing business or the practice of a profession as a condition precedent for transacting business, or practicing a profession.

(m) Regulatory fees may be paid after commencing business or the practice of a profession when:

(1) The work done or services provided are necessary for the health and safety of one or more individuals:

(2) The work done or services provided have no adverse effect on any other person; and

(3) Regulatory fees are tendered to the local government within two business days after commencing business or the practice of a profession.

(n) Any individual, business or practitioner subject to any occupation tax or regulatory fee imposed by this article which is unpaid for 60 days after the date on which payment was due shall be subject to penalties.

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