

OCCUPATIONAL TAX CERTIFICATE (FORMERLY KNOWN AS BUSINESS LICENSE)
APPLICATION INSTRUCTIONS

When planning to begin a business in the City Limits of Blue Ridge at a commercially zoned location, you must first file an Occupational Tax Certificate application. **You must bring or mail the original application along with a copy of your picture ID and/or Driver's License, State Professional Licenses (if applicable), federal and state tax identification documents, commercial lease agreement and your check for the appropriate fees payable to the CITY OF BLUE RIDGE.**

- Restaurants are required to submit a copy of the Georgia Department of Public Health Food Service Permit for such restaurant before an occupational tax certificate will be issued. Information regarding food service permits can be obtained from the Fannin County Environmental Health Department at (706) 632-3024.
- The U.S. Internal Revenue Service issues an Identification Number (E.I.N.) to any business that: 1) has employees, and/or 2) plans to establish itself as a corporation, partnership, or sole proprietorship (some exceptions may apply). Provide the E.I.N. with your City of Blue Ridge Occupational Tax Application. The telephone number to call to obtain this number is (800) 829-4933 or online at www.irs.gov.
- The State of Georgia levies a sales and use tax on the retail purchase, retail sale, rental, storage, use, or consumption of tangible personal property and on certain services described in the Georgia Code. It is the responsibility of any business owner making transactions subject to this tax to obtain a Georgia Sales and Use Tax Number. Provide the Georgia Sales Tax Number with your City of Blue Ridge Occupational Tax application. The telephone number to call to obtain this number is (706) 389-6977. The Internet Website is: www.ntax.dor.ga.gov. Select Business Taxes, Sales Tax, and then select On-line Business Registration.
- Certain professions are required to obtain professional licenses/certifications from the State of Georgia. A few examples of these professions are: Plumbers, Electricians, Heating/Air Conditioning Contractors, Attorneys, Physicians, Cosmetologists, and Salons. For more information on Georgia State professional licensing, call the Georgia Secretary of State Licensing Board at (478) 207-2440. Documentation of this certification must be provided with the City of Blue Ridge Occupational Tax application.
- **The City of Blue Ridge requires business owners to permit the signs for their business. Please contact the Blue Ridge Zoning Department at (706) 632-2091 for information regarding the number, size, and type of signage that is allowed for your business location.**

Please retain the enclosed copy of the Blue Ridge Occupational Tax Ordinance for your records, and return the Acknowledgement of Receipt with your application.

Occupational Tax Certificate fees are as follows:

January through June

Up to 3 Employees - \$50.00 – Plus \$10.00 Administration Fee = \$60.00
4 to 9 Employees - \$100.00 – Plus \$10.00 Administration Fee = \$110.00
Above 9 Employees - \$150.00 – Plus \$10.00 Administration Fee = \$160.00

Anyone who will be issued a W-2 form is considered an employee.

For Businesses who have contract workers, such as real estate agencies, hair salons, etc. - If a 1099 will be issued, each contract worker **MUST** apply for a separate Occupational Tax Certificate/Business License upon beginning work at such establishment.

July through December 15th

After July 1st Occupational Tax Certificates are half price but the \$10.00 Administration Fee still applies.

After December 15th Occupational Tax Certificates will be dated for the next year and full price will be charged.

There will be a \$5.00 charge for the re-printing of any Occupational Tax Certificate.

Application Process: To ensure that a business wishing to operate within the City of Blue Ridge is legal and the location is safe for public use and zoned appropriately for such use, a review process will be conducted before the issuance of an Occupational Tax Certificate. This process takes approximately 5-7 business days. **Before a business license will be issued, you must meet with the Zoning Department Inspector with the City of Blue Ridge regarding your sign permits for the business. The Inspector can be contacted at (706) 632-2091.**

HOME BASED BUSINESS APPLICATION

When wishing to operate a home-based business within the City of Blue Ridge, an Occupational Tax Certificate/Business License application must still be completed. You will need to provide proof of residency at your home location along with any state license that are required and corporation information, as well as any applicable federal and state tax identification documents. The same fee schedule applies. Please check with the City of Blue Ridge Zoning Department regarding the regulations for opening a home-based business.

CITY OF BLUE RIDGE

480 West First Street
Blue Ridge, GA 30513
Phone (706) 632-2091 Fax (706) 632-3278

BUSINESS LICENSE APPLICATION

Please PRINT and fill out application completely

Business Name : _____ (d/b/a) _____

Business Street Address: _____

Business Phone: _____ Fax: _____ Email: _____

Business Contact Person: _____ Title (Owner/Officer/Agent) _____

Business Mailing Address: _____

BUILDING OWNERS NAME AND INFORMATION

Name: _____

Address: _____

Phone: _____

Email address: _____

TYPE OF BUSINESS

Retail [] Wholesale [] Professional Services [] Manufacturing [] Contractor [] Restaurant [] Other []

If a W2 is issued count as employee: Total Number of employees _____

Total Number of part-time employees _____ Full-time _____

If 1099's are issued, each contract worker MUST apply for a separate Occupational Tax Certificate

Federal ID # _____ State ID # _____

(Please provide copies of both Federal and State Tax ID Documents with application)

If business requires a state license to operate, please provide a copy of said state license.

State License # _____ Date Issued _____ Date of Expiration _____

DETAILED BUSINESS INFORMATION

Disclaimer and Signature

I have received and read a copy of the City of Blue Ridge Occupational Tax (Business License) Ordinance and understand that Occupational Tax Certificates (Business License) are to be renewed yearly.

I certify that the information provided above is true and correct to the best of my knowledge and records shall be available for inspection as specified in the City of Blue Ridge Occupational Tax (Business License) Ordinances.

By signing this application, I, _____, am acknowledging that I have read and will comply with all requirements of the City of Blue Ridge Occupational Tax (Business License) Ordinances.

Signature

Date

Print Name

OFFICE USE ONLY

Occupational Tax Official's Approval: _____ Date: _____

Zoning Official's Approval: _____ Date: _____

Zoning District Designation: _____ Tax Map & Parcel: _____



Private Employer Affidavit of Compliance Pursuant to O.C.G.A. § 36-60-6(d)

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs **more than ten employees** and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Number (E-Verify Number)

Date E-Verify Number was issued

Name of Private Employer (Business)

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 20__ in _____ (City), _____ (State).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS
____ DAY OF _____, 20__.

NOTARY PUBLIC My Commission Expires: _____

**PLEASE COMPLETE THIS FORM IF YOU EMPLOY
MORE THAN 10 EMPLOYEES**



Private Employer Exemption Affidavit Pursuant To O.C.G.A. §36-60-6(d)

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm, or corporation employs ten (10) or fewer employees and is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6.

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 201__ in _____(City), _____(State).

Printed Name of Exempt Private Employer (Business name)

Signature of Exempt Private Employer or
Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 201_____.

NOTARY PUBLIC

My Commission Expires:

*This affidavit is for submissions made on or after July 1, 2013.

**PLEASE COMPLETE THIS FORM IF YOU EMPLOY
TEN (10) OR LESS EMPLOYEES**

FIRST READING Dec. 13, 2005

PUBLISHED Dec. 13, 2005

PASSED Jan 10, 2006

AN ORDINANCE NO. _____

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF BLUE RIDGE, GEORGIA; TO AMEND SECTION 110.25, ET SEQ. PROVIDING FOR THE ASSESSMENT OF OCCUPATIONAL TAXES BY THE CITY OF BLUE RIDGE, GEORGIA; TO STRIKE IN ITS ENTIRITY SECTION 110.25 THROUGH SECTION 110.32; TO ADOPT AND PROMULGATE NEW SECTIONS REGARDING THE ASSESSMENT OF OCCUPATIONAL TAXES, THE ISSUANCE OF AN OCCUPATIONAL TAX LICENSE AND PROVIDING REGULATIONS REGARDING OCCUPATIONAL TAXES; TO PROVIDE FOR THE RENUMBERING OF SECTIONS 110.45 THROUGH 110.64, WITH THESE SECTIONS NOW DESIGNATED AS SECTIONS 110.68 THROUGH SECTION 110.87; AND FOR OTHER PURPOSES.

WHEREAS, the City Council of the City of Blue Ridge, Georgia, pursuant to the City Charter and O.C.G.A. § 48-13-5, et seq., as amended, duly enacted an occupational tax ordinance on or about November 14, 2000, as amended, and provided for the assessment of occupational taxes upon the businesses, professions, and occupations operating within the incorporated area of the City of Blue Ridge, Georgia;

WHEREAS, the occupational tax ordinance has been codified within the Code of the City of Blue Ridge, Georgia, as Section 110.25, et seq.;

WHEREAS, the City Council of the City of Blue Ridge, Georgia, does hereby find it to be appropriate to amend the sections regarding the assessment of occupational taxes and to provide for the regulation of occupational taxes by the City of Blue Ridge, Georgia;

WHEREAS, the amendment to the Code of Blue Ridge providing new regulations regarding occupational taxes, results in the need of a renumbering of part of the Code of the City of Blue Ridge;

THEREFORE, BE IT ORDAINED, and it is hereby ordained by the above-referenced authority as follows:

SECTION 1. AMENDMENT TO THE CODE OF THE CITY OF BLUE RIDGE REGARDING OCCUPATIONAL TAXES.

Sections 110.25 through Section 110.32 are hereby stricken in their entirety, and the following is substituted in lieu thereof:

OCCUPATIONAL TAXES

- Sec. 110.25. Occupation tax required; occupation tax required for business dealings within the City.
- Sec. 110.26. Construction of terms; definitions.
- Sec. 110.27. Regulatory fee structure.
- Sec. 110.28. Occupation tax levied; restrictions.
- Sec. 110.29. Paying occupation tax of business with no location in Georgia.
- Sec. 110.30. Dominant line of business to be identified on business registration.
- Sec. 110.31. Number of businesses considered operating in City.
- Sec. 110.32. Professionals as classified in O. C. G. A. § 48-13-9(c), paragraphs 1 through 18.
- Sec. 110.33. Practitioners exclusively practicing in the government.
- Sec. 110.34. Purpose and scope of tax.
- Sec. 110.35. When tax due and payable; effect of transacting business when tax delinquent.
- Sec. 110.36. Allocation of employees of businesses with multiple intra or interstate locations.
- Sec. 110.37. Exemption on grounds that business operated for charitable purpose.
- Sec. 110.38. Evidence of state registration required if applicable; state registration to be displayed.
- Sec. 110.39. Evidence of qualification required if applicable.
- Sec. 110.40. Liability of officers and agents; registration required; failure to obtain.
- Sec. 110.41. When registration and tax due and payable; effect of transacting business when tax delinquent.
- Sec. 110.42. Penalty for chapter violation.
- Sec. 110.43. City marshal; business inspector.
- Sec. 110.44. Businesses not covered by this chapter.
- Sec. 110.45. Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.
- Sec. 110.46. Occupation taxes levied on business to be transacted during calendar year; filing of returns showing number of employees during preceding calendar year.
- Sec. 110.47. Plan for economic development; prorated tax for persons sixty-five years of age or older conducting business from their homes with under ten thousand dollars annual gross income.
- Sec. 110.48. Payment of occupation tax by newly established businesses.
- Sec. 110.49. More than one place of business.
- Sec. 110.50. Issuance of executions against delinquent taxpayer.
- Sec. 110.51. Returns confidential.

Sec. 110.52. Inspection of books and records.

Sec. 110.53. Tax certificate to be revoked for failure to pay tax, file returns, permit inspection of books

Sec. 110.54. Effect of failure to comply with chapter provisions; continuing in business after tax certificate revocation.

Sec. 110.55. Execution for delinquent tax.

Sec. 110.56. Amendment, repeal of provision.

Sec. 110.57. Applications of provisions to prior ordinance

Sec. 110.58. Enforcement of provision.

Sec. 110.59. Provisions to remain in full force and effect until changed by council.

Sec. 110.60. Requirement of public hearing.

Sec. 110.61. Option to establish exemption, or reduction in occupation tax.

Sec. 110.62. Conflicts between specific and general provisions.

Sec. 110.63. Additional Remedy.

Sec. 110.64. Occupation tax certificate not transferable.

Sec. 110.65. Duty to keep information current.

Sec. 110.66. Compliance with other ordinance and laws.

Sec. 110.67. Practitioners of professions and occupations.

Sec. 110.25. Occupation tax required; occupation tax required for business dealings within the city.

For the year 2005 and succeeding years thereafter, each person engaged in any business, trade, profession (except the legal profession which shall pay an occupational tax based upon the previous year) or occupation in the City of Blue Ridge, Georgia, whether with a location in the City of Blue Ridge, or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall pay an occupation tax for said business, trade, profession or occupation; which tax and any applicable certificate, except for practitioners of professions (including the legal profession does not have to display the certificate) and occupations, shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in the City of Blue Ridge, Georgia. If the taxpayer has no permanent business location in the City of Blue Ridge, Georgia, such business tax certificate shall be shown to any police officer of the City of Blue Ridge, Georgia upon his or their request.

Sec. 110.26. Construction of terms; definitions.

(a) Wherever the term "City of Blue Ridge" is used herein, such term shall be construed to mean "Blue Ridge, Georgia"; wherever the term "city" is used herein, it shall be construed to mean "Blue Ridge, Georgia."

(b) As used within this chapter 110, the term:

Business means any person, corporation, partnership, or other legal entity which exerts substantial efforts within the city, engages in, causes to be engaged in, and/or

represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, either directly or indirectly.

Business location or office shall include 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. A temporary work site which serves multiple customers is included in this definition. 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 the real property which is rented or leased to another does not constitute a location or office for the real property's owner, lessor, or the agent of the owner or the lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of 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.

Dominant line means the type of business within a multiple line business that the greatest amount of income is derived from.

Employee.

(1) Except as otherwise provided in subsection (2) of this definition, "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 I.R.S. W-2 but not a form I.R.S. 1099.

(2) 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 I.R.S. W-2.

Engaged in business means doing or performing of any act of selling any goods or services, or soliciting business, or offering any goods or services for sale primarily in an attempt to make a profit, including selling or performing services of the character of a wholesaler or retailer, or being involved in any of the functions performed as a manufacturer, or renting real or personal property; all of the foregoing performed either as an owner, operator or agent of any business, trade, profession, or occupation within the city.

Manufacturing means a person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or commercial use any articles, substances or commodities, including, but not limited to, the following: materials

upon which commercial activities have been applied, by hand or machinery, so that as a result thereof a new substance of trade or commerce is produced; the production or fabrication of special or custom-made articles; the making, fabrication, processing, refining, mixing, slaughtering, packing, aging, curing, preserving, canning, preparing and freezing of fresh foods, fruits, vegetables and meats.

Nonprofit organization means an organization which complies with U.S. Internal Revenue Code 501-a.

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

Person wherever used in chapter 110 shall be held to include sole proprietors, corporations, partnerships or any other form of business organization.

Practitioner of profession or occupation is one who by state law requires state licensure regulating such profession or occupation. "Practitioners of professions and occupations" shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.

Regulatory fees means payments, whether designated as license fees, permit fees, or by another name, which are required by a local government as an exercise of its police power and as a part of or as an aid to regulation of an occupation, profession, or business. The amount of the 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 or registration fee. The city is not authorized to require any administrative fee, registration fee, or fee by any other name in connection with a regulatory fee, except an occupation tax, as defined in O.C.G.A. §48-13-5. Regulatory fees do not include development impact fees and defined by paragraph (8) of O.C.G.A. § 36-71-2 or other costs or conditions of zoning or land development.

Retailer means a person who sells to consumers or any other person for any purpose, other than for resale, any tangible personal property.

Services means the accommodating or performing a duty or work by a person utilizing time or talents for direct or indirect remuneration.

Wholesaler means a person who sells to jobbers or to persons, other than consumers, any tangible personal property.

Sec. 110.27. Regulatory fee structure.

A regulatory fee will only 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.

Sec. 110.28. Occupation tax levied; restrictions.

(a) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one (1) or more locations or offices within the corporate limits of the city of and upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. § 48-13-7 based upon the following criteria:

- (1) Number of full-time equivalent employees of the business or practitioner determined as follows:

By adding the total number of hours worked during the preceding calendar year by all employees and dividing that total by two thousand eighty (2,080) (forty (40) hours per week times fifty-two (52) weeks), and rounding the result to the nearest whole. (Five-tenths (0.5) or greater would be rounded up; less than five-tenths (0.5) would be rounded down.)

Employees whose total number of hours worked are not available (such as salaried employees) shall be calculated at a rate of forty (40) hours per week.

In businesses where it can be shown that calculation by this method would be impractical, an alternate method may be used which would provide an accurate count of full-time equivalent employees.

An employee whose hours total more than two thousand eighty (2,080) during a year, may be counted as having worked two thousand eighty (2,080) hours.

Any alternate method is subject to the approval of the City Council.

- (2) For the purpose of calculating full-time equivalent employees, all employees, including owners, who actually perform work at the business shall be included.

- (b) (1) The city shall not require the payment of more than one (1) occupational tax for each location that a business or practitioner shall have.

(2) The city shall not require an occupation tax on those employees that were taxed by occupation tax in other localities or states, provided that those businesses were taxed in full compliance with O.C.G.A. § 48-13-7 and § 48-13-14. Upon request by any city official, including but not limited to personnel of the city clerk's office, finance department, and building inspection department, the operator of a business shall be required to provide proof that the business was taxed pursuant to O.C.G.A. § 48-13-7 and § 48-13-14.

(3) An occupation tax shall not be levied in any other manner except as described in this section.

(c) Occupation tax schedule.

(1) The occupation tax levied shall be based upon the following tax table:

Tax Table	
Number of Employees	Tax Amount
1--3 . . .	\$ 50.00
4--9 . . .	100.00
10 or more	150.00

(2) In addition to the tax from the above tax table, there shall be assessed a ten dollar (\$10.00) administrative fee for each business/occupation tax account.

Sec. 110.29. Paying occupation tax of business with no location in Georgia.

For out-of-state businesses with no location in Georgia, occupation taxes apply to the employees of the business which are reasonably attributed to sales or services in the state. The assessment of an occupation tax is hereby imposed on those businesses and practitioners of professions with no location or office in the state if the business' largest dollar volume of business in Georgia is in the city and the business or practitioner:

- (1) Has one (1) 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; or
- (2) Owns personal or real property which generates income and which is located within the jurisdiction of the city.

Sec. 110.30. 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. Except for practitioners of professions and occupations, no business shall conduct any line of business without first having that line of business registered with the city clerk and that line of business being noted by the city clerk upon the occupation tax certificate form which is to be displayed by the business owner.

Sec. 110.31. Number of businesses considered operating in city.

Where a person conducts business at more than one (1) store or place, each store or place shall be considered a separate business for the purpose of occupation tax.

Sec. 110.32. Professionals as classified in O.C.G.A. § 48-13-9(c), paragraphs I through 18.

Practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1) through (18) shall have as their entire occupation tax:

- (1) For the year 2005 and subsequent years: The occupation tax based on number of employees.

Sec. 110.33. Practitioners exclusively practicing for the government.

Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, instrumentalities of the United States, the state or a municipality or county of the state, shall not be required to obtain a license or pay an occupation tax for that practice.

Sec. 110.34. Purpose and scope of tax.

The tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax applies to those businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general and/or local law ordinance. Payment of an occupation tax shall not be required as a precondition for the practice of professions and occupations as set out in O.C.G.A. § 48-13-9(c).

Sec. 110.35. When tax due and payable; effect of transacting business when tax delinquent.

- (a) Each such business or occupation tax shall be for the calendar year 2005 and succeeding calendar years thereafter unless otherwise specifically provided. Except for practitioners of law, said registration and occupation tax shall be payable January 15 of each year and shall be delinquent if not paid by April 15 of each year and shall be subject to penalties for delinquency as prescribed in chapter 110. In the event that any person commences business on any date after January 15 in any year, the tax shall be due and payable thirty (30) days following commencement of the business.
- (b) Except for practitioners of law, regulatory fees authorized by chapter 110 shall be paid before commencing business as a condition precedent for transacting business.
- (c) Regulatory fees may be paid after commencing business when:
- (1) The work done or services provided are necessary for the health and safety of one (1) or more individuals; and
 - (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 (2) business days after commencing business.
- (d) The tax certificate herein provided for shall be issued by the city clerk. Except for the practitioners of law, if any person, firm, or corporation whose duty it is to obtain a registration shall, after said registration or occupation tax become delinquent, transact, or offer to transact, in the city, any of the kind of profession, trade or calling in chapter 110 specified without having first obtained said registration and certificate, such person shall, in addition to remedies provided herein, be punished as provided in section 110.42 of this chapter.
- (e) In addition to the above remedies, the city clerk through the city attorney may proceed to collect delinquent business or occupation tax in the same manner as provided by law for tax executions.
- (f) (1) Any occupation tax due by any practitioner of law pursuant to this chapter shall be due and payable within thirty (30) days of January 15 for the previous calendar year.
- (3) If a practitioner of law commences business in the city on or after July 1 in any year, the occupation tax for the remaining portion of the year shall be fifty (50) percent of the tax imposed for the entire year and

shall be due and payable within thirty (30) days of January 15 for the previous calendar year.

Sec. 110.36. Allocation of employees of businesses with multiple intra or interstate locations.

For those businesses who have multiple locations inside and outside of the city where the number of employees can be allocated to each location, the number of employees used to determine the occupational tax assessed will be those employees attributed to each city location. In the case where the number of employees attributed locally cannot be determined in those businesses with multiple locations, the total number of employees will be divided by the total number of locations in the city and elsewhere and allotted to those locations. Upon request, the business or practitioner with a location or office situated in more than one (1) jurisdiction shall provide to the city the following:

- (1) Information necessary to allocate the number of employees of the business or practitioner; and
- (2) Information relating to the allocation of the business' or practitioner's number of employees by other local governments.

Sec. 110.37. Exemption on grounds that business operated for charitable purpose.

No business on which a business registration or occupation tax is levied by this chapter shall be exempt from said registration or tax on the ground that such business is operated for a charitable purpose, unless eighty (80) percent or more of the entire proceeds from said business are devoted to such purpose.

Sec. 110.38. Evidence of state registration required if applicable.

Each person who is licensed under Title 43 of the state license examining boards shall provide evidence of proper and current state licensure before the city registration may be issued.

Sec. 110.39. Evidence of qualification required if applicable.

- (a) Any business required to obtain health permits, bonds, certificate of qualification, certificates of competency or any other regulatory matter shall first, before the issuance of a city business registration, show evidence of such qualification.

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

Sec. 110.40. Liability of officers and agents; registration required; failure to obtain.

(a) All persons subject to the occupation taxes provided in chapter 110 shall be required to take out the necessary registration and obtain the necessary tax certificate for said business prescribed in chapter 110, 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 certificate. Except for practitioners of professions and occupations, every person commencing business in the city after January 1 of each year shall likewise obtain the registration and obtain the tax certificate herein provided for before commencing the same; and any person transacting, or offer to transact in the city, any of the kinds of business, trade, profession or occupation without first having so obtained said registration, except for practitioners of professions and occupations, shall be subject to penalties provided herein and upon conviction, be punished as provided in section 110.42 of this chapter. In the case of practitioners of professions and occupations, if any person, firm, or corporation whose duty it is to obtain a registration and an occupation tax certificate shall fail to pay such tax in a timely fashion, such offender shall be subject to penalties provided in O.C.G.A. § 48-13-21.

(b) It shall be unlawful for the owner, proprietor, manager, executive officer or employee of any business, coming within the provisions of this chapter, to make a false registration for such business, or to give or file, or direct the giving or filing, of any false information with respect to the occupation tax due under the provisions of this chapter or upon which any occupation tax due under the provisions of this chapter is based.

Sec. 110.41. When registration and tax due and payable; effect of transacting business when tax delinquent.

(a) Each such registration shall be for the calendar year 2005 and each succeeding calendar year thereafter unless otherwise specifically provided. There is hereby imposed a penalty upon each business which fails to apply for and obtain an appropriate business registration and pay all tax and fees as provided herein before April 15 of each year, on the 16th day of April of each year thereafter. The penalty for failure to comply with this section shall be assessed in the amount of ten (10) percent of the occupational tax determined to be due and owing under the provisions of this chapter for the first thirty (30) days or fraction thereof of delinquency and an additional one and five-tenths (1.5) percent of the occupation tax for each additional month or fraction thereof of delinquency. Said penalties shall be in addition to all other civil penalties, herein provided; and may be collected by the remedies herein

provided for collection of the occupation tax, and shall have the same lien and priority as the occupation tax to which the penalty is applied.

(b) The registration certificate herein provided for shall be issued by the city clerk and, except for practitioners of law, if any person, firm or corporation whose duty it is to obtain a registration shall, after said occupation tax becomes delinquent, transact or offer to transact, in the city, any of the kind of business or trade without having first obtained said registration, such offender shall be subject to the penalties provided thereof.

(c) In the case of practitioners of law, if any person, firm or corporation whose duty it is to obtain a registration and an occupation certificate, or shall fail to pay such tax when due, the penalty for failure to comply with this paragraph shall be assessed in the amount of ten (10) percent of the occupational tax determined to be due and owing under the provisions of this chapter for the first thirty (30) days or fraction thereof of delinquency and an additional one and five-tenths (1.5) percent of the occupation tax for each additional month or fraction thereof of delinquency. Said penalties shall be in addition to all other civil penalties, herein provided; and may be collected by the remedies herein provided for collection of the occupation tax, and shall have the same lien and priority as the occupation tax to which the penalty is applied.

Sec. 110.42. Penalty for chapter violation.

(a) In addition to the other remedies available to the city for the collection of special taxes, occupation taxes, and license regulatory fees due the city from persons subject to the tax fee who fail or refuse to pay the tax or fee, the city clerk through the city attorney shall issue executions against the delinquent taxpayers for any or all of the following: the amount of the taxes or fees due when the taxes or fees become due; any penalty imposed by section 6-2-17(a) and (b); and any interest imposed by section 6-2-17(a) and (b), except for practitioners or professions and occupations, the municipal court may impose a civil fine for failure to pay the occupation tax or regulatory fee. Such a civil fine shall not exceed five hundred dollars (\$500.00) and may be enforced by the contempt power of the municipal court.

(b) Any person whose qualifications to practice their profession is determined by the general laws of the state and who fails to pay an occupation tax as provided in this chapter shall only be subject to the provisions of section 110.41 of this chapter.

Sec. 110.43. City clerk; business inspector.

The city clerk and the duly designated officers and inspectors of the city shall be classified as business inspectors with full subpoena and arresting powers in conjunction with any violation pertaining to the business tax ordinance for 2005 (this chapter) and succeeding years thereafter. The clerk shall administer and enforce the provisions of this chapter for the levy, assessment and collection and penalties imposed herein. In carrying out its responsibilities hereunder, the clerk shall have the following duties:

- (1) To prepare and provide the necessary forms for registration of a business, and for the submission of required information as may be necessary to properly administer and enforce the provisions of this chapter.
- (2) To issue to each person an occupation tax certificate within a reasonable time after the payment of the occupation tax assessed and levied in this chapter; provided, however, where under other ordinances of the city, permits, certifications, and compliance with the enumerated conditions are required for the operation of the business, the clerk shall not issue said certificate until the applicant exhibits to the clerk such obtained permits, certifications and compliances;
- (3) To audit periodically, and when deemed necessary by the clerk, the books and records of the businesses subject to the provisions of this chapter, and to require the submission of such additional information as may be necessary in order to correctly determine the amount of the occupation tax due and to insure the collection of same; and
- (4) The clerk shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this chapter or other laws of the city and the state or the constitution of this state for the administration and enforcement of the provisions of this chapter and the collection of the occupation tax and fees hereunder.

Sec. 110.44. Businesses not covered by this chapter.

The following businesses are not covered by the provisions of this chapter but may be assessed an occupation tax or other type of tax or fee pursuant to the provisions of other general laws of the state or by act of local law.

- (1) Those businesses regulated by the Georgia Public Service Commission.
- (2) Those electrical service businesses organized under Chapter 3 of Title 46 of the Official Code of Georgia Annotated.

- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- (4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
- (5) Insurance companies governed by O.C.G.A. § 33-8-8, and city Code chapter 6-6-1 et seq.
- (6) Motor common carriers governed by O.C.G.A. § 46-7-15.
- (7) Those businesses governed by O.C.G.A. § 48-5-355.
- (8) Agricultural products and livestock raised in the state governed by O.C.G.A. § 48-5-356.
- (9) Disabled veterans and blind persons with proof of exemption under O.C.G.A. § 43-12-1.
- (10) Depository financial institutions governed by O.C.G.A. § 48-6-93, and city Code chapter 6-5-1 et seq.
- (11) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.
- (12) Any state or local authority or nonprofit organization.
- (13) Any person engaging in casual or isolated activity and commercial transactions, where such involve personal assets and are not an occupation for the individual.
 - a. In regard to yard/garage sales, this exemption shall apply to persons or nonprofit organizations conducting such sales at a private residence or at a commercial location with an occupancy permit and with permission of the property owner, not exceeding four (4) events per year.
 - b. In regard to the rental of personally owned residences, this exemption shall apply to persons renting a maximum of five (5) residences within the state.

The city may require any business claiming not to be covered by the provisions of this chapter to provide specific and detailed evidence showing such noncoverage.

Sec. 110.45. Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.

This occupation tax is not levied upon any part of a business where such levy is prohibited or exempted by the laws of Georgia or of the United States.

Sec. 110.46. Occupation taxes levied on business to be transacted during calendar year; filing of returns showing number of employees during preceding calendar year.

(a) All occupation taxes levied by this chapter are levied on number of employees during the calendar year. However, for convenience of both the city and the taxpayer, those businesses subject to the occupation tax levied in sections 6-2-4 and 6-2-8 hereof shall, on or before the times hereinafter set forth, file with the city clerk the returns hereinafter specifically provided for, showing the number of full-time equivalent employees of that business during the preceding calendar year.

(b) The owner, proprietor, manager or secretary officer of the business subject to said occupation tax for the current calendar year shall, at the end of the preceding year, and on or before April 15 of the current calendar year, file with the city clerk of the city, on a form furnished by the city clerk, a signed return setting forth the number of full-time equivalent employees of such business for the preceding calendar year. The return calendar year 2005 shall include the number of full-time equivalent employees for calendar year 2004.

(c) Where a business subject to the occupation tax for the calendar year has been conducted for only a part of the preceding year, the number of full-time equivalent employees for such part shall be set forth in said return. Said return shall also show a figure putting the full-time equivalent employees for such part of a year on an annual basis, which figure shall bear the same ratio to the number of employees for such part year as the full year bears to such part. Said figure shall be used as the estimate of the number of full-time equivalent employees of the business for the current calendar year.

(d) If any person fails to make a return, the city clerk may make an estimate of the number of full-time equivalent employees of the business. The estimate shall be made for the period or periods in respect to which the person failed to make the return and shall be based upon any information which is or may come into the possession of the clerk.

(1) The clerk, or designee, shall give to the operator written notice of his determination. The notice may be served personally or by mail; if by mail, such service shall be addressed to the operator at his address as it appears in the records of the clerk. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee.

(2) The amount of the determination shall bear interest and penalty as required in sections 110.41 and 110.55

Sec. 110.47. Plan for economic development; prorated tax for persons sixty-five years of age or older conducting business from their homes with under ten thousand dollars annual gross income.

The city recognizes and encourages the fact that individuals within the city who have reached the age of sixty-five (65) wish to remain involved in the economy of the area without pursuing a full-time business or occupation. This involvement contributes to the economic development of the city, and as a means of encouraging this, the following plan for economic development shall apply:

Any person sixty-five (65) years of age or older conducting business from his/her home with under ten thousand dollars (\$10,000.00) annual gross income may conduct such business by paying one-half (1/2) of the otherwise required business tax. Proof of qualification for this status must be provided to the city clerk.

Sec. 110.48. Payment of occupation tax by newly established businesses.

In the case of a business subject to occupation tax for a calendar year, which was not conducted for any period of time in the corporate limits of the city in the preceding year, the owner, proprietor, manager or executive officer of the business liable for occupation tax shall estimate the number of full-time equivalent employees from commencing date to the end of the calendar year and such tax shall be paid as provided in section 110.35. The estimate shall be, at a minimum, the number of full-time equivalent employees which will be employed when the business begins operation.

Businesses beginning operation after July 1st of any calendar year shall pay a prorated business tax of fifty (50) percent of the tax which would be due on an annual basis. The administrative fee shall not be prorated.

Sec. 110.49. More than one place of business.

Where a business is operated at more than one (1) place, the number of employees of each location will be entered on a separate occupation tax return on a form to be furnished by the city.

Sec. 110.50. Issuance of executions against delinquent taxpayers.

(A) In addition to other remedies available under other ordinances of the City or under state statute for collection of occupational taxes and associated administrative fees from delinquent taxpayers, the City Clerk may issue executions against delinquent taxpayers for the amount of such unpaid occupational taxes and administrative fees due as of the day following the last day for payment, plus penalty and interest thereon as provided in § 110.41 and 110.55 and as authorized by O. C. G. A. § 48-13-21.

(B) The right of the City to prosecute criminally delinquent taxpayers violating this subchapter by failing to pay occupational taxes or by refusing to register voluntarily for such taxes shall be in addition to, and unaffected by, the remedy of issuing executions against delinquent taxpayers as authorized in division (A) of this section.

(C) After the last day for payment of any occupational tax owed to the City of Blue Ridge, Georgia, and receipt and posting of the license certificate issued by the City of Blue Ridge, any duly certified law enforcement officer of the Police Department of the City of Blue Ridge, Georgia, including but not limited to the Police Chief, the Assistant Police Chief, and any other officer of the Police Department, may issue a citation to the person, managing agent, or professional, operating any business, occupation, or profession within the incorporated boundaries of the City of Blue Ridge, Georgia for not having paid the occupational taxes imposed by the Code of the City of Blue Ridge, Georgia or the posting of the license certificate, or both.

(D) Any citation issued to any person, managing agent, or professional of any business, occupation or profession, for operating without paying occupational taxes or posting the license certificate, or both, shall specify a date and time for appearance before the Municipal Court of the City of Blue Ridge, Georgia, in order for said court to determine whether said person, managing agent or professional has been operating without the payment of occupational taxes or the posting of the license certificate, or both, and if found to be in violation of the occupational tax provisions of the Code of the City of Blue Ridge by the failure to pay occupational taxes or the posting of the license certificate, or both, then the municipal judge, in the judge's discretion, may impose a civil fine for failure to pay the occupational tax (including the administrative fees) or the posting of the license certificate, or both, not to exceed \$500.00, and said civil fine may be enforced by the contempt power of the Municipal Court of the City of Blue Ridge, Georgia. The City of Blue Ridge, Georgia recognizes and acknowledges that only the Georgia Supreme Court has the power and authority to regulate the practice of law within the State of Georgia, and no provision of this ordinance shall be deemed to impose criminal penalties for the practice of law without an occupational tax license issued by the City of Blue Ridge, Georgia or the failure to pay occupational taxes, or both. However, while the legal professionals may be allowed to practice their occupations, failure to pay the occupational taxes imposed by the Code of the City of Blue Ridge shall still subject them to interest, penalties, and any civil fine for failure to pay the taxes.

Sec. 110.51. Returns confidential.

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee, agent or clerk of the city or any other person to divulge or make known in any manner any information provided for the purpose of determining the amount of occupation tax required under this chapter. Such information shall be confidential and open only to the officials, employees, agents or clerks of the city using said returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by the city shall be classed as "agents of the city." Nothing herein shall be construed to prohibit the publication by the city officials of statistics, so classified as to prevent the identification of particular reports or returns and items thereof, or information such as name, location, ownership and line of business with no association made to number of employees or amount of tax paid, or the inspection of the records by duly qualified employees of the tax departments of the State of Georgia or of the United States, and other local governments. Information provided by a business or practitioner may be disclosed to the governing authority of another local government for tax purposes.

Sec. 110.52. Inspection of books and records.

In any case the city clerk, through his officers, agents, employees or representatives, may inspect the books of the business for which the returns are made. The city clerk or his designees 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 city clerk or his designees such books or records shall be submitted for inspection by a representative of the city within thirty (30) days. Failure of submission of such books or records within thirty (30) days shall be grounds for revocation of the tax certificate currently existing to do business in the city. In the case of practitioners of professions and occupations, the city shall be sensitive to the issues of client or customer confidentiality. In such cases, the practitioner may redact information claimed to be privileged before disclosing books or records of financial transactions. If such Practitioner alleges that redaction provides inadequate protection to the confidences of its clients or customers, such Practitioner may petition the Superior Court of Hall County for an in camera inspection, prior to examination by the city clerk. Adequate records shall be kept in Blue Ridge, Georgia, for examination by the city clerk or his designees at his discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of underreporting, a penalty of ten (10) percent of the deficiency and an additional one (1) percent of the deficiency for each month or fraction thereof that the deficiency was due and unpaid shall be assessed.

Sec. 110.53. Tax certificate to be revoked for failure to pay tax, file returns, permit inspection of books.

Except for a person whose qualifications to practice law are determined by the general laws of the state, the failure of any business to pay said occupation tax or any part thereof before it becomes delinquent or upon failure to permit inspection of its books as above provided, any business tax certificate granted by the city under this chapter permitting the owner of said business to do business in the city for the current year shall be, ipso facto, revoked. No new business tax certificate shall be granted by the city for the operation of a business for which any part of the occupation tax herein provided for is at that time unpaid, or to a person who has failed to submit adequate records as requested by the city clerk in accordance with provisions found in section 110.46. In the case of practitioners of law, if any such person, firm, or corporation whose duty it is to obtain a registration and an occupation tax certificate shall fail to pay such tax in a timely fashion, such offender shall be subject to the penalties provided in section 110.41.

Sec. 110.54. Effect of failure to comply with chapter provisions; continuing in business after tax certificate revocation.

Any persons, their manager, agent or employee, who does business in the city after the certificate for said business has been revoked as above; any person, their manager, agent or employee, who is hereby required to make returns showing the amount of full-time equivalent employees and who fail to make said returns within the time and in the manner herein provided, or refuse to amend such returns so as to set forth the correct information, or who shall make false returns, and except for practitioners of professions and occupations electing to pay a flat fee in lieu of a per employee tax, any person, their manager, agent or employee who refuses to permit an inspection of books in their charge when the officer(s), agent(s), employee(s) or representative(s) of the city request such inspection, during business hours, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided in section 110.42 of this chapter.

Sec. 110.55. Execution for delinquent occupation tax.

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, the city clerk of the city, upon any tax or installment of said tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of said tax against the person liable for said tax, which execution shall bear interest at the rate of one and one-half (1.5) percent per month from the date when such tax or installment becomes delinquent, and the lien shall cover the property of the person liable for said tax, all as provided by the Ordinances and Charter of the City and the laws of Georgia. The lien of said occupation tax shall become fixed on and date from the time when such tax or any installment thereof becomes delinquent. The execution shall be levied by the city clerk upon the property of the person liable for said tax, and sufficient property shall be advertised and

sold the [to] pay the amount of said execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by the Ordinances and the Charter of the City and the laws of Georgia and the defendant in said execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the Charter of the City and the laws of Georgia in regard to tax executions. When a nulla bona entry has been entered by property authority upon an execution issued by the city clerk against any person defaulting on the occupation tax, except for practitioners of professions and occupations, 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 to other with all interest, penalties and costs accrued on the tax, the person may collect any fees and charges due the person as though the person had never defaulted in the payment of the taxes.

Sec. 110.56. Amendment, repeal of provision.

This chapter 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 council to assess and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collection by the city of additional occupation taxes upon the same person, property or business.

Sec. 110.57. Applications of provisions to prior ordinance.

This chapter 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 said 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.

Sec. 110.58. Enforcement of provision.

It is hereby made the duty of the city clerk and the police department to see that the provisions of this chapter relating to occupation taxes are observed; and to summon all violators of the same to appear before the municipal court. It is hereby made the further duty of the city clerk, the chief of police, their designees and assistants, to inspect all certificates issued by the city, as often as in their judgment it may seem necessary to

determine whether the certificate held is the proper one for the business sought to be transacted thereunder.

Sec. 110.59. Provisions to remain in full force and effect until changed by council.

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

Sec. 110.60. Requirement of public hearing.

In any year when revenue from occupation taxes is greater than the preceding year, the city shall hold a public hearing as a part of the process for determining how to use the additional revenue.

Sec. 110.61. Option to establish exemption or reduction in occupation tax.

The city may by subsequent ordinance or resolution provide for an exemption or reduction in occupation tax to one (1) or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in occupation tax shall not be arbitrary or capricious.

Sec. 110.62. Conflicts between specific and general provisions.

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

Sec. 110.63. Additional Remedy.

As an additional remedy as to the non-payment of any occupational taxes, penalties, interest, assessments, or other charges, assessed to a taxpayer or citizen pursuant to the occupational tax ordinance of the City of Blue Ridge, Georgia, and as designated and referenced within Chapter 110 of the Code of Ordinances, when the person or entity owing said funds to the City of Blue Ridge, Georgia, is a water customer or sewer customer, or both, the City Council, the City Mayor, the City Clerk, the Public Works Director, the City Attorney or other properly designated agent for the City of Blue Ridge, Georgia may, in addition to all other remedies provided by the ordinances of the City of Blue Ridge, Georgia, of such non-payment, and request that service be withheld until such time as the water customer or sewer customer, or both, is no longer

delinquent in the payment of occupational taxes, interest, penalties, assessments and other charges owed to the City of Blue Ridge, Georgia. The City Council specifically finds that should a person or entity owe delinquent occupational taxes, interest, and penalties to the City of Blue Ridge, Georgia, and be a utility customer of the City of Blue Ridge, Georgia, and therefore be in violation of Blue Ridge's ordinances, rules and regulations, that any properly designated agent for the City of Blue Ridge, Georgia may disconnect and terminate water service, or sewer service, or both, until such time as said customer is no longer in violation of the ordinances, rules, and regulations of the City of Blue Ridge, Georgia, and has paid all delinquent occupational taxes, interest, and penalties. All usual and standard fees, expenses, and charges, such as the disconnection charge and the reconnection fee, must also be paid by said customer, in order to again receive service from the City of Blue Ridge, Georgia, as well as the customer complying with the ordinances, rules, and regulations of the City of Blue Ridge, Georgia by payment of the owed amounts.

Sec. 110.64. Occupation tax certificate not transferable.

An occupation tax certificate and/or regulatory fee certificate shall not be transferable and a transfer of ownership shall be considered in the same light as the termination of such business and the establishment of a new business. Therefore, a new certificate shall be required for each new owner of the business.

Sec. 110.65. Duty to keep information current.

Any person required by this chapter to register his or her business shall notify the clerk in writing within thirty (30) days of the following changes:

- (1) Any change of address of the business, in which case the same occupation tax certificate shall be valid at the new location.
- (2) Any change of ownership, in which case the transfer shall be treated as the termination of one (1) business and the establishment of a new business for the purposes of this chapter.
- (3) The termination of any business.

Sec. 110.66. Compliance with other ordinances and laws.

- (a) All businesses are required to comply with the provisions of all ordinances of the city and other laws and the issuance of an occupation tax receipt to any business pursuant to this chapter shall not authorize that business to engage in or carry on business or to perform any other activity in violation of state or federal law or regulations and other ordinances of the city nor shall it relieve that business from

obtaining any certificate or permit required by the provision of other laws or ordinances.

(b) No certificate shall be issued or renewed until any delinquent property taxes and other debts to the city have been paid.

Sec. 110.67. Practitioners of professions and occupations.

It being the intention of the mayor and council that no portion of this taxation scheme shall be construed to be, or have the practical effect of, regulation of practitioners of professions and occupations and if any provision hereof shall be construed by a court of competent jurisdiction to be an unlawful regulation of such profession, then such provision shall be considered rescinded by the mayor and council as if such provision had not been adopted, and in such case, the remaining provisions of this chapter shall be applied to such practitioner.

SECTION 2. RENUMBERING OF CHAPTER 110 OF THE CODE OF ORDINANCES OF THE CITY OF BLUE RIDGE.

Chapter 110 of the Code of the City of Blue Ridge, Georgia, is hereby further amended, by renumbering Sections 110.45 through 110.64, as Sections 110.68 through 110.87 respectively, but with all other provisions of said sections to remain the same.

SECTION 3. NO INCREASED REVENUE FROM THE ENACTMENT OF NEW REGULATIONS REGARDING OCCUPATIONAL TAXES.

The City Council notes that the new regulations regarding occupational taxes are revenue neutral, and that the occupational taxes have not increased by the passage of this ordinance.

SECTION 4. REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT.

All parts of ordinances in conflict with the terms of this ordinance are hereby repealed to the extent of the conflict; but it is hereby provided that any ordinance or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof and shall be legally construed to be in favor of upholding this ordinance on behalf of the City of Blue Ridge, Georgia.

SECTION 5. SEVERABILITY.

If any paragraph, sub-paragraph, sentence, clause, phrase, or any portion of this ordinance should be declared invalid or unconstitutional by any Court of competent jurisdiction 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 provisions 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 to be the intent of the City Council of the City of Blue Ridge, Georgia to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SECTION 6. EFFECTIVE DATE.

This amendment to the sewer use ordinance shall be effective upon passage by the City Council of the City of Blue Ridge, Georgia.

SO ORDAINED this 10th day of January, 2006.

BLUE RIDGE CITY COUNCIL

By: Robert Greene
Mayor

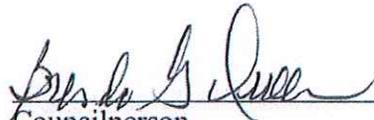
Wayne F. Hoff
Councilperson

John Pearson
Councilperson

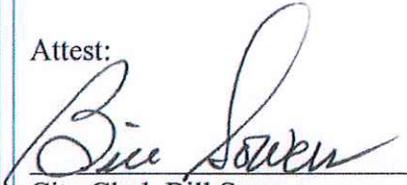
Reid Mathis
Councilperson

Atty R. J. D.
Councilperson




Councilperson

Attest:


City Clerk Bill Sowers

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