

Alcohol Tax Ordinance Revisions

Sec. 6-72. Fee schedule.

The following is the fee schedule for businesses that sell beer, wine and liquor:

- (1) Beer and wine pouring license . . . \$800.00
- (2) Beer and wine retail . . . \$600.00
- (3) Beer and wine wholesale . . . \$400.00
- (4) Liquor except beer and wine . . . \$1,500.00

Occupation Tax Ordinance Revisions

Sec. 14-34. Occupation tax levied; restriction.

(a) *Levied.* An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the unincorporated part of the county, and/or upon the applicable out-of-state businesses with no location or office in the state pursuant to O.C.G.A. § 48-13-7 based upon the following criteria:

The number of employees of the business or practitioner.

(b) *Occupation tax schedule; number of employees.* The tax rate determined by number of full-time employees for each business, trade, profession, or occupation is as follows and will be developed and updated from time to time by the board of commissioners:

TABLE INSET:

Employees	Full-Time	Tax Liability
0--4		\$100.00
5--9		\$200.00
10 or more		\$400.00

For the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee and the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents.

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

(d) *Real estate brokers, agents or companies.* No occupation tax shall be required from those real estate brokers, real estate agents, or real estate companies whose offices are located outside the jurisdiction and who sell property inside the jurisdiction.

(Res. of 12-5-1995, § 4)

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

Sec. 14-38. Professional as classified in O.C.G.A § 48-13-9(c), paragraphs 1--18.

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

(1) The occupation tax based on number of employees combined with profitability ratios as set forth in section 14-34.

(2) A fee of \$200.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this subsection shall not be required to prove information to the local government relating to the gross receipts of the business or practitioner. The per-practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.

(3) This election is to be made on an annual basis and must be done by December 31 of each year.

(Res. of 12-5-1995, § 8)