

STATE OF GEORGIA

COUNTY OF CLAYTON

ORDINANCE NO. 2014-6

AN ORDINANCE TO AMEND THE CODE OF CLAYTON COUNTY, GEORGIA, AS AMENDED, SPECIFICALLY, CODE OF CLAYTON COUNTY, GEORGIA, PART II, CHAPTER 22 "BUSINESSES", ARTICLE II "OCCUPATIONAL LICENSES", DIVISION 2 "TAXES AND FEES" BY DELETING THE EXISTING SECTION 22-47 "OCCUPATION TAX LEVIED; RATE; RESTRICTIONS", AND SUBSTITUTING IN LIEU THEREOF A NEW SECTION 22-47 "OCCUPATION TAX LEVIED; RATE; RESTRICTIONS": TO REPEAL CONFLICTING LAWS, ORDINANCES, AND RESOLUTIONS; TO PROVIDE SEVERABILITY; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**NOW THEREFORE, BE IT ORDAINED BY THE CLAYTON COUNTY**

**BOARD OF COMMISSIONERS AND IT IS HEREBY ORDAINED**

Section 1. The code of Clayton County, Georgia, as amended, is hereby further amended by amending, Code of Clayton County, Georgia, Part II, Chapter 22 "Businesses", Article II "Occupational Licenses", Division 2 "Taxes and Fees", by deleting the existing Section 22-47 "Occupation Tax Levied; Rate; Restrictions", and substituting in lieu thereof a new Section 22-47 "Occupation Tax Levied; Rate; Restrictions" which shall read as follows:

**"22-47. Occupation tax levied; rates; restrictions.**

- (a) **Except as provided below** an occupation tax shall be levied upon those businesses with one or more locations or offices in the county, and upon the out-of-state businesses with no location or office in the state pursuant to O.C.G.A. § 48-13-7, based upon the number of employees and gross receipts of the business in combination with the profitability ratio for the type of business as measured by nationwide averages derived from statistics or other information published by the U.S. Office of Management and Budget, the U.S. Internal Revenue Service, or their successor agencies of the United States.
- (b) Notwithstanding the following employee rates and tax rates, an occupation tax at a flat rate of \$50.00 shall be levied upon those businesses with reported gross receipts of less than \$10,000.00. Otherwise, the employee rate and tax rate determined by profitability ratios in combination with gross receipts for each business shall be as follows and will be developed and updated from time to time by the department:

### Employee Rate

Number of Employees	Rate
0-2	0 plus \$30.00 per employee in excess of 0
3-9	\$60.00 plus \$15.00 per employee in excess of 2
10-99	\$165.00 plus \$12.00 per employee in excess of 9
100-499	\$1,299.00 plus \$8.00 per employee in excess of 99
500 and over	\$5,459.00 plus \$7.00 per employee in excess of 499

### Tax Rate

Profitability Ratio	Class	Fee Per \$1,000 (Up to \$10,000,000)	Fee Per \$1,000 (In excess of \$10,000,000)
0.84-2.84	1	\$0.72	\$0.20
3.15-4.03	2	0.77	0.21
4.12-5.29	3	0.81	0.23
5.43-6.77	4	0.86	0.24
7.14-13.48	5	0.97	0.27
31.60-217.51	6	1.27	0.35

- (c) The maximum occupation tax per business location will be \$15,000.00.
- (d) No business shall be required to pay more than one occupation tax for each of its locations.
- (e) No occupation tax will be required upon more than 100 percent of a business's gross receipts.
- (f) No occupation tax shall be required from real estate brokers, agents, or companies whose offices are located outside the county, except those who transact business inside the county.
- (g) No occupation tax shall be required on any practitioner whose office is maintained by, and who is employed in practice exclusively by, the United States, the State [of Georgia], a municipality or county of the state, or instrumentalities of the United States, the state or a municipality or county of the state.
- (h) No occupation tax, regulatory fee, or administrative fee shall be required on any state or local authority or nonprofit organization.
- (i) No occupation tax shall be levied in any other manner except as described in this article.
- (j) Out-of-state businesses with no location in the state shall be assessed occupation taxes based on the gross receipts of the business, as defined in O.C.G.A. § 14-13-7, which are reasonably attributed to sales or services in the state.

- (k) For purposes of this article, prima facie evidence of gross receipts generated during any period shall be a copy of the business's federal and/or income tax return or such other appropriate business record which is independently certified.
- (l) **Federal law precludes the imposition of a gross receipts tax on a particular class of business, trade, occupation or profession, including but not limited to the airline industry, which business, trade or occupation is otherwise subject to taxation by Clayton County, such occupation tax is imposed based on the number of employees of the business, trade, occupation or profession.**

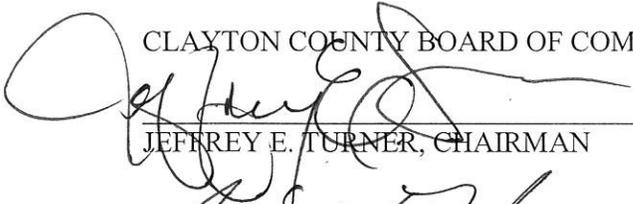
Section 2. All laws, ordinances and resolutions, or parts thereof, which conflict with the provisions of this Ordinance are hereby repealed.

Section 3. If any part of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect the remainder of this enactment, and such remainder shall remain in full force and effect.

Section 4. This Ordinance shall become effective upon its approval by the Board of Commissioners.

SO ORDAINED, this the 7<sup>th</sup> day of January, 2014.

CLAYTON COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
JEFFREY E. TURNER, CHAIRMAN

  
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MICHAEL EDMONDSON, COMMISSIONER

  
\_\_\_\_\_  
SONNA SINGLETON, COMMISSIONER

  
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GAIL B. HAMBRICK, COMMISSIONER

  
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SHANA M. ROOKS, COMMISSIONER

ATTEST:

  
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SHELBY D. HAYWOOD, CLERK