

**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.