

and other Lowndes County staff, and who shall have the primary responsibility for the administration of this Ordinance.

- (12) *Magistrate Court* means the Magistrate Court of Lowndes County.
- (13) *Location or office* includes 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. 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 real property which is rented or leased to another does not constitute a location or office of the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair to 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.
- (14) *Occupation tax* means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession or business and enacted for revenue-raising purposes.
- (15) *Occupation tax certificate* means a duly issued and current occupation tax certificate issued by the County evidencing payment of the occupation tax to the County for the period shown.
- (16) *Person* means an individual. *Person*, in the context of a business, shall mean and include sole proprietors, corporations, limited liability companies, partnerships, associations, practitioners, or any other form of business organization.
- (17) *Practitioner of profession and occupation or practitioner* means one who by State law requires State licensure regulating such profession or occupation. A separate occupation tax shall be required for each registered or licensed professional person, without regard to whether the person is fully engaged or employed in the profession, or whether the person performs all the duties customarily associated with the profession. *Practitioner of professions and occupations or practitioner* shall not include a practitioner who is an employee of a business if the business pays an occupation tax.
- (18) *State or Georgia* means the State of Georgia.
- (19) *Transfer of occupation tax certificate* means only the transfer of a duly issued, current occupation tax certificate for which the occupation tax related to such certificate is fully paid from an existing business location as specified in such