

certificate to a different business location and not involving a change in ownership of the business to which such certificate was originally issued. Occupation tax certificates may not be transferred in the case of a change in business ownership, or after the expiration date of an occupation tax certificate; in such cases a new application and occupation tax certificate shall be required. Occupation tax certificates may not be transferred when there is an outstanding unpaid amount of occupation tax or related administrative fees, interest or penalties relating to that occupation tax certificate.

(20) *Year* means a calendar year unless the context clearly indicates a different year.

Section 4 Administrative Fee and Transfer Fee Structure; Fees Separate From Taxes

- (A) (1) A non-prorated, non-refundable administrative fee of {\$50.00} shall be charged annually on all occupation tax accounts for the initial startup and for each renewal or re-opening of those accounts.
- (2) A transfer fee of {\$50.00} shall be imposed for the transfer of an occupation tax certificate.
- (B) Occupation taxes are levied as provided in this Ordinance. The administrative fee is separate from and not included in the amount of the occupation tax.

Section 5 Occupation Tax Levied; Tax Rate Schedule

- (A) An occupation tax shall be and hereby is levied upon those businesses and practitioners of an occupation, profession or business, which are covered by the provisions of O.C.G.A. Sections 48-13-5 through 48-13-29, with one or more locations or offices in the unincorporated area of Lowndes County and upon out-of-state businesses with no location or office in Georgia in accordance with O.C.G.A. Section 48-13-7. The occupation tax shall be based upon the following criteria: gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, as measured by nationwide averages derived from statistics, classifications, or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service, or successor agencies of the United States.
- (B) The occupation tax schedule shall include profitability ratios in combination with gross receipts. The occupation tax rate determined by profitability ratios in combination with gross receipts for each business shall be as follows:

Profitability Ratio/Tax Class and Tax Rate

- (i) Up to \$1,000,000.00 annual gross receipts

<u>Profitability Ratio/Tax Class</u>	<u>Tax Rate on Annual Gross Receipts</u>
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