

- (C) Upon payment of the occupation tax due, the business or practitioner shall be issued an occupation tax certificate for the year. A business's current occupation tax certificate shall be displayed publicly in the business's location and shall be shown to the Finance Director, Lowndes County Code Enforcement Officer, or their respective designees, upon request.
- (D) Where the business (other than newly established businesses) subject to the occupation tax levied by this Ordinance has been conducted for less than the full preceding calendar year, the amount of actual gross receipts during such preceding calendar year shall be included on the application and occupation tax return filed thereafter for such preceding calendar year. Evidence of gross receipts of a business during any period may be substantiated by the federal income tax return for the year as filed with the Internal Revenue Service by the business and submitted to the County. Amounts shown on short year income tax returns shall be annualized for purposes of the occupation tax as directed by the Finance Director. Notwithstanding the foregoing, for lawyers conducting their practice in the County for less than the full preceding calendar year, the application, occupation tax return, and the application fee and occupation tax shall be due and payable on December 31 of the year for which the occupation tax is due and past due 60 days thereafter.
- (E) In the case of a business subject to the occupation tax under this Ordinance that is newly established in the current year, and for which no business was conducted within the County in the previous year, the owner or responsible official shall, on or before actual commencement of business, file an application and occupation tax return estimating the gross receipts for the current year, and the occupation tax shall be computed thereon. The application fee and occupation tax shall become due upon filing of the occupation tax return, and shall be delinquent if not paid within thirty (30) days from the due date. Notwithstanding the foregoing, if a lawyer begins business on or after January 1 of a year, the application and occupation tax return shall be filed and the administrative fee and occupation tax on such business shall be due and payable on December 31 of that year and past due 60 days thereafter.
- (F) An administrative fee of {\$50.00} shall be paid with the filing of each initial, renewal and reopening application for an occupation tax certificate, and occupation tax return. The administrative fee shall be non-prorated and nonrefundable.
- (G) A \$50.00 civil penalty will be assessed on all applications and occupation tax returns filed after May 31 or ~~other~~ later due date established by the Finance Director or by this Ordinance, immediately following the year for which such application and occupation tax return are for.
- (H) Notwithstanding the foregoing, practitioners of professions electing under Section 11(A)(2) to pay a \$400 fee as its occupation tax for a year shall file its application and occupation tax return setting forth that election for a year and pay such \$400 on or before May 31 of the year to which such election relates or, if later, the due date established by the Finance Director, in the such year; except the occupation tax return of a lawyer electing such \$400 fee shall be due on December 31 of the year to which such election relates and shall be delinquent if not paid within 60 days thereafter.