

- (1) The County shall not require the payment of more than one occupation tax in any tax year for each location that a business or practitioner shall have. Businesses or practitioners with multiple services or products shall be taxed in accordance with O.C.G.A. Section 48-13-12.
  - (2) The County shall not levy an occupation tax upon more than 100 percent of the gross receipts of a business or practitioner, when occupation taxes of all local governments are added together.
  - (3) Notwithstanding the foregoing, where more than one business exists at a location, the gross receipts of each business will be taxed separately, and a separate application and occupation tax certificate shall be required for each business.
- (B) The County shall not require an occupation tax in any tax year for those gross receipts that were simultaneously taxed for purposes of an occupation tax in other localities within the State in the case where those occupation tax payments were legitimate, were made pursuant to a bona fide occupational tax structure, and further were not made primarily in an effort to avoid payment of occupation tax in the County.
- (C) Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the State, a municipality or county of the State, or instrumentalities of the United States, the State, or a municipality or county of the State, shall not be required to obtain an occupation tax certificate or pay an occupation tax for that practice under this Ordinance.

#### **Section 16 Interest; Penalties; Collections**

- (A) The lien of and for the occupation tax and any administrative fees, interest and penalties shall become fixed on and date from the time when such occupation tax and any administrative fees, interest and penalties become delinquent.
- (B) Any delinquent occupation tax or administrative fee shall bear interest at the rate of 1.5 percent (1.5%) per calendar month or portion thereof as permitted by O.C.G.A. § 48-13-21(b).
- (C) Should any occupation tax imposed by this Ordinance remain due and unpaid for ninety (90) days from the due date of the occupation tax, the business or practitioner liable for the tax shall be subject to and shall pay a penalty of ten (10%) percent of the occupation tax due as required by O.C.G.A. § 48-13-21(a).
- (D) In addition to other penalties imposed by law (including this Ordinance) the Magistrate Court is hereby authorized (in accordance with O.C.G.A. § 48-13-26), to impose a civil fine for failure to pay the occupation tax. Such civil fine shall not exceed \$500 and may be enforced by the contempt power of the Magistrate Court.