

- (A) At least one secure and verifiable document, as defined in O.C.G.A. § 50-36-2, or a copy or facsimile of such document. Any document required by this subsection (A) may be submitted by or on behalf of the applicant at any time within nine (9) months prior to the date of application for the occupation tax certificate so long as the document remains valid through the date the occupation tax certificate is issued; and
- (B) A signed and sworn affidavit verifying the applicant's lawful presence in the United States under federal immigration law; provided, however, that if the applicant is younger than 18 years of age at the time of the application, he shall execute and submit the affidavit required by this subsection (B) within 30 days after his eighteenth (18th) birthday. Such affidavit shall affirm that:
 - (i) The applicant is a United States citizen or legal permanent resident eighteen (18) years of age or older; or
 - (ii) The applicant is a qualified alien or nonimmigrant under the federal Immigration and Nationality Act, Title 8 U.S.C., eighteen (18) years of age or older lawfully present in the United States and provide the applicant's alien number issued by the Department of Homeland Security or other federal immigration agency.

Section 20 Exemption on Grounds That Business Operated For Charitable Purposes

Non-profit organizations that are organized and operated for charitable, religious, educational or eleemosynary purposes may apply annually to the Finance Director for an exemption from the administrative fee and occupation tax. Such application shall be in the format required by the Finance Director and shall contain such supplemental information, including without limitation, a copy (where issued) of the organization's approval by the Internal Revenue Service of exemption from federal income taxation, as may be reasonably requested. The exemption shall be effective for the taxable year during which the application is received by the Finance Director. Provided, however, no organization on which an occupation tax is otherwise levied by this Ordinance shall be so exempt from such occupation tax or administrative fee on the ground that such business operates for charitable, religious, educational or eleemosynary purposes unless eighty (80%) percent or more of the entire gross receipts of such organization are devoted to direct support of such charitable, religious, educational or eleemosynary purposes. Any number of locations and lines of business may be granted such exemption, provided however that a separate exemption application shall be required annually for each location and line of business for which an exemption is sought.

Section 21 Exemption for Disabled Veterans

Any business majority-owned by a disabled veteran or any practitioner who is a disabled veteran, as provided for in O.C.G.A. §§ 43-12-1 and 43-12-2, shall be exempt from the payment of any administrative fee and occupation tax levied herein; provided, however, that this exemption shall