

LUMPKIN COUNTY RESOLUTION NO. 2015 – 18

A RESOLUTION TO AMEND THE LUMPKIN COUNTY OCCUPATION TAX ORDINANCE

Whereas, the Lumpkin County Tax Commissioner has requested that the Board of Commissioners require that applicants for licenses issued by the County pay any outstanding taxes owed to the County prior to the issuance of a license; and

Whereas, the Lumpkin County Occupation Tax Ordinance is set forth in Chapter 12 of the Lumpkin County Code of Ordinances; and

Whereas, the Board of Commissioners now desires to amend such ordinance to require the payment of all taxes owed to Lumpkin County by the applicant as a prerequisite to the issuance of an Occupation Tax Certificate to any business in Lumpkin County;

Now, therefore, be it resolved that the Business Registration and Occupation Tax Ordinance set forth in the Lumpkin County Code of Ordinances, Chapter 12, Article II, Section 12-20.1. is hereby amended to read as follows:

Sec. 12-20.1. - Required registration information; occupation tax certificate.

(a) All businesses and practitioners doing business in the county shall be required to register the business with the Lumpkin County Department of Planning and Development prior to commencing business in Lumpkin County;

(b) Prior to registration, all businesses and practitioners shall be required to pay any taxes owed to Lumpkin County;

(c) Upon registration, the following information must be provided to the director of planning and development of the county:

(1) The address of any location or office maintained by such business or practitioner in Lumpkin County;

(2) A description of the business or lines of business conducted or occupation or profession performed at such locations, and an identification of the dominant line of business;

(3) The total number of employees of the business;

(4) Written certification by the Lumpkin County Tax Commissioner that there are no outstanding taxes owed to Lumpkin County by the applicant; and

(5) The payment of any business or occupation tax or regulatory fee to any other city or county.

(d) After registration with Lumpkin County and upon payment of the applicable occupation tax, an occupation tax certificate shall be issued by the director of planning and development, which occupation tax certificate shall be displayed in a conspicuous location in the place of business if the taxpayer has a permanent business location in Lumpkin County, Georgia. If the taxpayer has no permanent location in Lumpkin County, Georgia, the occupation tax certificate shall be shown to any agent of Lumpkin County upon request.

Resolved, adopted and effective this 17th day of March, 2015.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County

NOT PASSED