

**GWINNETT COUNTY**  
**BOARD OF COMMISSIONERS**  
**LAWRENCEVILLE, GEORGIA**

**ORDINANCE ENTITLED:** Occupation Taxes and Business Registration

**READING AND ADOPTION:** October 25, 2022

At the regular meeting of the Gwinnett County Board of Commissioners held in the Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

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Name	Present	Vote
Nicole L. Hendrickson, Chairwoman	Yes	Aye
Kirkland D. Carden, District 1	Yes	Aye
Ben Ku, District 2	Yes	Aye
Jasper Watkins, III, District 3	Yes	Aye
Marlene M. Fosque, District 4	Yes	Aye

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On motion of Commissioner Carden, which carried by a 5-0 vote, the Gwinnett County Board of Commissioners hereby amends Chapter 18 of the Code of Ordinances of Gwinnett County, entitled "Businesses," by adding new definitions and amending an existing definition in Section 18-19(b), by amending Section 18-91(a) to specify the grounds for denying occupation tax certificates, and by amending Section 18-91(b) to specify its applicability to businesses governed under Section 18-115.

**WHEREAS**, Gwinnett County Code of Ordinances Chapter 18 regulates businesses and provides for the issuance, denial, suspension, and revocation of occupation tax certificates and other licenses to operate businesses in the County in order to protect the health, safety, and general welfare of the community; and

**WHEREAS**, the Board of Commissioners finds it is in the best interest of Gwinnett County to adopt the recommended amendments to Chapter 18 as set forth in Exhibit A attached hereto and incorporated herein.

**NOW, THEREFORE, BE IT RESOLVED** by the Gwinnett County Board of Commissioners, that Chapter 18 of the Code of Ordinances of Gwinnett County is hereby amended by adding new definitions and amending an existing definition in Section 18-19(b), by amending Section 18-91(a) to specify the grounds for denying occupation tax certificates, and by amending Section 18-91(b) to specify its applicability to businesses governed under Section 18-115, as set forth in Exhibit A attached hereto.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that this ordinance shall be effective upon adoption.

**BE IT FURTHER RESOLVED** that all ordinances, regulations or parts of the same in conflict with this Resolution are hereby rescinded to the extent of said conflict.

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: Nicole L. Hendrickson  
Nicole L. Hendrickson, Chairwoman

Date Signed: 10/31/22

ATTEST:

By: Tina M. King  
Tina King, County Clerk



APPROVED AS TO FORM:

By: Theresa A. Cox  
Theresa A. Cox, Deputy County Attorney

Exhibit A

**Chapter 18 – BUSINESSES**

**ARTICLE II. – OCCUPATION TAXES AND BUSINESS REGISTRATION**

*Section 18-19(b) shall be amended by adding the following definitions of "applicant," "certificate holder," and "influential interest," and by amending the definition of "person," to read as follows:*

*Applicant* means and includes any person seeking an occupation tax certificate for a business, as well as all persons who have an influential interest in the business.

*Certificate holder* means and includes any person that has been issued an occupation tax certificate for a business, as well as all persons who have an influential interest in the business.

*Influential interest* means the actual power to control or influence the operation, management, or policies of a business or legal entity operating a business. A person is deemed to have an "influential interest" if the person: (1) is a manager of the business, (2) owns a financial interest of ten percent or more in a legal entity operating the business, or (3) holds an office (e.g., president, vice president, secretary, treasurer, managing member, managing director, etc.) in a legal entity operating the business.

*Person* means an individual, sole proprietor, corporation, partnership, professional practitioner or any other form of business organization.

*Section 18-91(a) shall be amended to read as follows:*

- (a) An occupation tax certificate may be suspended, revoked, or denied by the licensing and revenue manager where the applicant furnished fraudulent or untruthful information in the application for a certificate or omits information required in the application for a certificate; for failure to pay all fees, taxes or other charges imposed under the provisions of the ordinance; for conviction of any of the applicable crimes set forth in each article; or for violation of any of the provisions of this article. The licensing and revenue manager shall deny an application for an occupation tax certificate upon any of the following grounds known to the manager:
  - (1) The business is not authorized to operate within the county, or within the zoning district within which it is located, or is otherwise not in conformity with location requirements of any of the county's ordinances;
  - (2) The business is a threat or nuisance to public health, safety, or welfare;
  - (3) The business or an applicant has, for a period of five years or more during the seven years preceding the application, knowingly or recklessly operated in violation of land use, health, safety, or other police power regulations set forth in the county code that apply to the business, trade, profession, or occupation;
  - (4) The business has, in the previous 24 months:
    - a. Been enjoined by a court from operating the business contrary to law;

- b. Been held in contempt of court for operating the business contrary to a court order;  
or
  - c. Been declared by a court to be a nuisance.
- (5) An applicant has held an influential interest in a business that has, in the previous 24 months (and at a time during which the applicant had such interest in the business):
- a. Been enjoined by a court from operating a business contrary to law;
  - b. Been held in contempt of court for operating a business contrary to a court order;  
or
  - c. Been declared by a court to be a nuisance.

*Section 18-91(b) shall be amended to read as follows:*

- (b) Denial of occupation tax certificate for section 18-115 businesses:
- (1) An occupation tax certificate for a business regulated by Section 18-115 shall be denied if it is determined through fingerprinting, a national criminal background check, or other means that the applicant has been convicted, pled guilty or entered a plea of nolo contendere under any federal, state or local law of any felony, any crime involving public indecency, misdemeanor involving any type of sexual related crime, offenses related to human trafficking, any theft or violation against person or property, any crime of sale or distribution of controlled substances, fraudulent practices, criminal solicitation to commit any of these listed offenses, attempts to commit any of these listed offenses, for a period of five (5) years prior to the date of application for such work permit and has been released from parole or probation.