

AN ORDINANCE
(Troup County Ordinance No.: 2023-01)

An Ordinance to amend Chapter 50 of the Code of Troup County, Georgia; to provide for an effective date; to repeal all inconsistent ordinances and resolutions; to provide for severability; and for such other purposes.

The Board of Commissioners of Troup County do hereby ordain as follows:

SECTION I

Subsection (b) of Section 50-32 (Construction of terms; definitions) of Article II (Occupational Taxes) of Chapter 50 of the Troup County Zoning Ordinance is hereby amended by the addition of the following definitions:

Administrative fee means a component of an occupation tax that approximates the reasonable cost of handling and processing the occupation tax.

Business means any person, corporation, partnership, or other legal entity which exerts substantial efforts within the County, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, either directly or indirectly.

Business license means the documents evincing payment of the occupation tax and fees due under this Chapter, also referred to as the occupational tax certificate.

Engaged in Business means doing or performing of any act of selling any goods or services, or soliciting business, or offering any goods or services for sale primarily in an attempt to make a profit, including selling or performing services of the character of a wholesaler or retailer, or being involved in any of the functions performed as a manufacturer, renting real property (including but not limited to short term vacation rentals) or personal property; all of the foregoing performed either as an owner, operator or agent of any business, trade, profession, or occupation within the County.

SECTION II

Subsection (b) of Section 50-32 (Construction of terms; definitions) of Article II (Occupational Taxes) of Chapter 50 of the Troup County Zoning Ordinance is hereby amended by the deletion of the definition of "Location of office" and the insertion of the following definition:

Location or office means any structure or vehicle where a business, profession or occupation is conducted, but do not include a temporary or construction work site

which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office for the real property's owner, lessor or the agent of the owner or lessor for occupational tax purposes unless the real property's owner, lessor or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession or occupation at such site."

SECTION III

This Ordinance shall be codified in a manner consistent with the laws of the State of Georgia and the County of Troup.

SECTION IV

(a) It is hereby declared to be the intention of the Troup County Board of Commissioners that all sections, paragraphs, sentences, clauses, and phrases of this Ordinance are or were, upon their enactment, believed by the Troup County Board of Commissioners to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Troup County Board of Commissioners that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause, or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause, or phrase of this Ordinance. It is hereby further declared to be the intention of the Troup County Board of Commissioners that, to the greatest extent allowed by law, no section, paragraph, sentence, clause, or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause, or phrase of this Ordinance.

(c) In the event that any section, paragraph, sentence, clause, or phrase of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Troup County Board of Commissioners that such invalidity, unconstitutionality, or

unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of this Ordinance and that, to the greatest extent allowed by law, all remaining sections, paragraphs, sentences, clauses, or phrases of this Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

SECTION V

All resolutions or ordinances or parts of resolutions or ordinances in conflict herewith are hereby repealed.

SECTION VI

This Ordinance is adopted in the manner provided by law, by the Troup County Board of Commissioners at a meeting held this 18th day of October, 2022, and shall be effective immediately.

TROUP COUNTY BOARD OF COMMISSIONERS

By: _____

Patrick Crews
Patrick Crews, Chairman

Attest: _____

Valerie West
Valerie West, Clerk

Public Hearing date(s): BOC: October 18, 2022

Clerk's Record of Commission Vote

Ellis Cadenhead, Troup County Commissioner, District 2	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>
Lewis Davis, Jr., Troup County Commissioner, District 3	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>
Morris Jones, Troup County Commissioner, District 4	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>
Jimmy D. McCamey, Jr., Ph.D., Troup County Commissioner, District 5	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input type="checkbox"/>
Patrick Crews, Troup County Commission Chairman (District 1) *	Yea <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Absent <input checked="" type="checkbox"/>

*Chairman not required to vote except to break a tie.