

AN ORDINANCE TO AMEND THE CODE OF ATHENS-CLARKE COUNTY, GEORGIA WITH RESPECT TO FEES AND TAXES FOR INSURERS; AND FOR OTHER PURPOSES.

The Commission of Athens-Clarke County, Georgia hereby ordains as follows:

SECTION 1. Section 6-1-24 of the Code of Athens-Clarke County, Georgia, entitled “*Insurers*” is hereby amended by deleting therefrom the phrase “occupation tax” and replacing it with the phrase “license fee,” by further deleting from sub-section (a) thereof the sentence “For the purposes of this section, the term ‘insurer’ means a company which is authorized to transact business in the class of insurance designated in paragraph (1) of O.C.G.A. § 33-3-5,” by also deleting the phrase “business license tax” in the second sentence of sub-section (b) thereof and replacing it with the phrase “license fee,” and by adding a new sub-section (d) so that it now reads as follows:

- (a) License fee. In accordance with O.C.G.A. § 33-8-8 et seq., there is hereby levied an annual license fee upon each insurer doing business within Athens-Clarke County in the amount of \$150.00. For each separate business location in excess of one not covered by subsection (b) which is operating on behalf of such insurers within Athens-Clarke County there is hereby levied a license fee in the amount of \$35.00.
- (b) License fee for insurers insuring certain risks at additional business locations. For each separate business location, not otherwise subject to a license fee hereunder, operated and maintained by a business organization which is engaged in the business of lending money or transacting sales involving term financing and in connection with such loans or sales, offers, solicits or takes applications for insurance through a licensed agent of an insurer for insurance, said insurer shall pay an additional license fee of \$10.00 or 35 percent of the company license fee, whichever is greater, per location for each year.
- (c) Agency license fee, independent agencies, brokers, etc. There is hereby levied an annual license fee upon independent agencies and brokers for each separate business location from which an insurance business is conducted and which is not subject to the company license fee imposed by subsection (a) hereof, in the amount of \$35.00 for each location within Athens-Clarke County.
- (d) The license fees imposed herein shall be in addition to any applicable insurance premium taxes imposed by Section 2-8-1 of this Code.

SECTION 2. There is hereby created in Title 2 of the Code of Athens-Clarke County, Georgia a new Chapter 2-8, which shall be entitled “*Insurance Premium Tax*.” Within this new Chapter 2-8, there is hereby created a new Section 2-8-1 of the Code of Athens-Clarke County, Georgia, entitled “*Insurance Premium Tax Imposed*,” that shall read as follows:

Sec. 2-8-1. - Insurance Premium Tax Imposed

- (a) Premium tax for life, accident, and sickness insurers. In accordance with O.C.G.A. § 33-8-8.1, there is hereby levied an annual tax based solely upon gross direct premiums upon each insurer writing life, accident, and sickness insurance within the State of Georgia in an

amount equal to one percent (1%) of the gross direct premiums received during the preceding calendar year. Such premium tax shall be in addition to any applicable annual license fee imposed by Section 6-1-24 of this Code.

- (b) Premium tax for all other insurers. In accordance with O.C.G.A. § 33-8-8.2, there is hereby levied upon each foreign, alien, and domestic insurer doing business within the State of Georgia—other than life, accident, and sickness insurers—an annual tax based solely upon gross direct premiums in an amount equal to two and one-half percent (2.5%) of the gross direct premiums received during the preceding calendar year. Such premium tax shall be in addition to any applicable annual license fee imposed by Section 6-1-24 of this Code.
- (c) “Gross direct premium” defined. When used in this section, the term “gross direct premium” shall have the same meaning as used in O.C.G.A. § 33-8-4.

SECTION 3. This ordinance is intended to ratify and continue previous resolutions and ordinances of Clarke County, Georgia, and the City of Athens, Georgia, including, but not necessarily limited to, an August 31, 1983 resolution of the Board of Commissioners of Clarke County, Georgia, and an October 4, 1983 ordinance of the Mayor & Council of the City of Athens, Georgia, pertaining to premium taxes for insurers.

SECTION 4. The Finance Department of the Unified Government of Athens-Clarke County, Georgia shall send a duly certified copy of this ordinance to the Insurance Commissioner of the State of Georgia within forty-five (45) days of its enactment.

SECTION 5. All ordinances or parts of ordinances in conflict herewith are hereby repealed.