



ORDINANCE 22-34
TO AMEND THE OCCUPATION TAX SECTION OF THE COUNTY OF BALDWIN
CODE OF ORDINANCES TO MODIFY THE TAX SCHEDULE.

WHEREAS, the Board of Commissioners of Baldwin County, Georgia is desirous of amending Chapter 22, "Occupation Tax," of the Baldwin County Code of Ordinances to amend a provision specifying the business occupation tax levied; and

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of Baldwin County, meeting in formal session, that the Occupation Tax Schedule Section of the Baldwin County Code of Ordinances be amended so that Section 22-34 (b) relating to the business occupation tax schedule read as follows:

(b) Occupation Tax Schedule.

Number of Employees	Tax Rate
1-3	\$50.00
4-9	\$100.00
10-19	\$200.00
20-29	\$350.00
30-39	\$500.00
40-49	\$600.00
50 or more	\$1,000.00

This occupation tax schedule shall be effective for calendar year 2017.

NOW THEREFORE BE IT FURTHER ORDAINED by the Board of Commissioners of Baldwin County, meeting in formal session, that the Occupation Tax Schedule Section of the Baldwin County Code of Ordinances be amended so that Section 22-34 (b) relating to the business occupation tax schedule read as follows:

(b) Occupation Tax Schedule.

Number of Employees	Tax Rate
1-3	\$100.00
4-9	\$200.00
10-19	\$350.00
20-29	\$500.00
30-39	\$800.00
40-49	\$1,000.00
50 or more	\$1,500.00

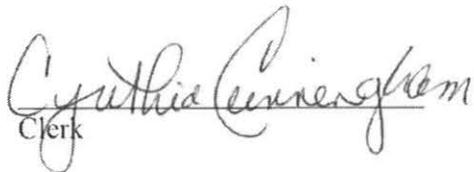
This occupation tax schedule shall be effective for calendar years 2018 and subsequent years unless further amended.

All other provisions of Section 22-34 shall remain unchanged.

PASSED AND ADOPTED this 21st day of October, 2016.


Commission Chair

ATTEST:


Clerk

Baldwin County Ordinances, Section 22-34(b)

Occupation Tax			
Number of Employees	Current Tax Rate	2017 Proposed Tax Rate	2018 Proposed Tax Rate
1-3	\$ 35.00	\$ 50.00	\$ 100.00
4-9	50.00	100.00	200.00
10-19	100.00	200.00	350.00
20-29	200.00	350.00	500.00
30-39	300.00	500.00	800.00
40-49	400.00	600.00	1,000.00
50 or more	500.00	1,000.00	1,500.00

Baldwin County Ordinances, Section 6-32 (c)

(1) Fees

Alcohol License		
License Class, Type	Current Fee	Proposed Fee
Class A, retail liquor package store;	\$ 2,000.00	\$ 3,000.00
Class B, retail package beer and/or wine;	150.00	300.00
Class C, retail beer and/or wine by the drink;	1,200.00	1,500.00
Class D, retail liquor by the drink;	1,350.00	2,000.00
Class E, wholesale liquor;		4,000.00
Class F, wholesale beer and/or wine;	100.00	500.00
Class G, licensed alcoholic beverage caterer;	100.00	150.00
Class H, license for manufacture of beer.		1,000.00
Class I, license for manufacture of wine.		1,000.00
Class J, license for manufacture of alcoholic beverages and liquors.	4,000.00	4,000.00

Special event on-site Alcohol Consumption
 *State License required from Dept of Revenue

\$100/day

(2) Class A and Class B holders exempt from purchasing General Business License

Delete Section

*Approved by Board
 October 18, 2016*