

ORDINANCE NO. 7557

AN ORDINANCE TO AMEND THE AUGUSTA, GEORGIA CODE, TITLE 2, CHAPTER 1, ARTICLE 1, FINANCE AND TAXATION, SECTION 2-1-14 WHEN TAX DUE AND PAYABLE; AND SECTION 2-1-33 CHANGE OF ADDRESS; SO AS TO PROVIDE REGULATIONS FOR THE COLLECTION OF PAST DUE OCCUPATION TAXES AND CHANGING OF BUSINESS ADDRESS; TO REPEAL ALL CODE SECTIONS AND ORDINANCES AND PARTS OF CODE SECTIONS AND ORDINANCES IN CONFLICT HERewith; TO PROVIDE AN EFFECTIVE DATE AND FOR OTHER PURPOSES.

NOW, BE IT ORDAINED BY THE AUGUSTA, GEORGIA COMMISSION AND IT IS HEREBY ORDAINED BY THE AUTHORITY OF SAME THAT ALL BUSINESSES LOCATED IN AUGUSTA, GEORGIA ARE EXPECTED TO SUBMIT PAYMENT OF THE OCCUPATION TAX WHEN DUE, AND TO COMPLETE THE NOATIFICATION REQUIREMENT PRIOR TO MOVING THE BUSINESS LOCATION, AS FOLLOWS:

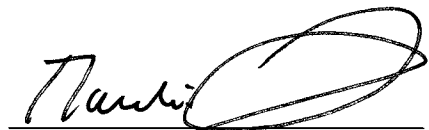
SECTION 1. SECTION 2-1-14 OF AUGUSTA, GA. CODE TITLE 2, CHAPTER 1, ARTICLE 1, IS HEREBY AMENDED BY ADDING THE SECTION (d) AS SET FORTH IN "EXHIBIT A" HERETO.

SECTION 2. SECTION 2-1-33 OF AUGUSTA, GA. CODE TITLE 2, CHAPTER 1, ARTICLE 1, IS HEREBY AMENDED BY ADDING THE SECTIONS (a) AND (b) AS SET FORTH IN "EXHIBIT A" HERETO.

SECTION 3. This ordinance shall become effective on January 1, 2017 in accordance with applicable laws.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

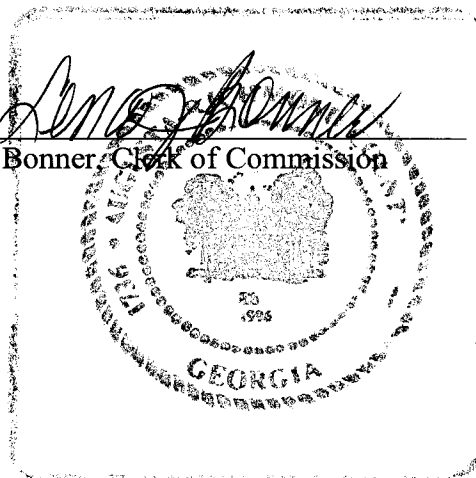
Adopted this 6th day of December, 2016.



AGM Hardie Davis, Jr.
As its Mayor

12/28/16

Attest: 
Lena J. Bonner, Clerk of Commission
Seal:



CERTIFICATION

The undersigned Clerk of Commission, Lena J. Bonner, hereby certifies that the foregoing Ordinance was duly adopted by the Augusta, Georgia Commission on _____, 2016 and that such Ordinance has not been modified or rescinded as of the date hereof and the undersigned further certifies that attached hereto is a true copy of the Ordinance which was approved and adopted in the foregoing meeting(s).

Lena J. Bonner, Clerk of Commission

Published in the Augusta Chronicle.

Date: January 5, 2017

First Reading December 6, 2016

Second Reading Waive Second Reading

EXHIBIT A

Sec. 2-1-14. When tax due and payable; effect of transacting business when tax delinquent.

(a) Each such occupation tax shall be for the calendar year 1996 and succeeding calendar years thereafter unless otherwise specifically provided. Said occupation tax, together with the applicable administrative and regulatory fee, shall be payable January 1 of each year. If said amounts are not paid within thirty (30) days from the due date, a penalty of ten (10) percent of the tax or fee due will be imposed and interest will be charged on the delinquent tax, regulatory fee and/or administrative fee at the rate of 1.5 (one and 1/2) percent per month, until paid in full. In the event that any person commences business in Augusta-Richmond County on any date after January 1, the Business Tax Certificate and tax shall be due and payable thirty (30) days following the commencement of business, after which time the penalties as described above shall be imposed. Regulatory fees shall be paid before commencing business or the practice of a profession as a condition precedent for transacting business, or practicing a profession. Regulatory fees may be paid after commencing business or the practice of a profession when:

(1) The work done or services provided are necessary for the health or safety of one (1) or more individuals;

(2) The work done or services provided have no adverse effect on any other person; and

(3) Regulatory fees are tendered to Augusta-Richmond County within two (2) business days after commencing business or the practice of a profession.

The Business Tax Certificate herein provided shall be issued by the Director of Planning and Development and if any person, firm, or corporation whose duty it is to obtain a Certificate shall, after said Certificate or occupation tax becomes delinquent, transact or offer to transact, in Augusta-Richmond County, any kind of professions, trades, or callings subject to this section without having first obtained said certificate, such offender shall also be subject to penalties provided herein at section 2-1-19.

(b) In addition to the above remedies, the marshal may proceed to collect in the same manner as provided by law for tax executions.

(c) Attorneys who fail to pay the occupation tax due shall not have their occupation tax certificate revoked; however, the amount of tax due, plus penalties and interest, shall constitute a lien as provided by law.

(d) Administrative Fee, Past Due Collection.

1. On April 1st of each year, or the next business day if April 1st is a weekend day, the Planning & Development Department will have 'Past Due Notice' mailed to all Occupation Tax Certificate holders that have not paid the occupation tax. The notice will state that the Occupation Tax is past due and an administrative fee of seventy-five dollars (\$75.00) will be assessed to each business license account that is not paid in full on May 1st of the current year.

2. On July 1st of each year, or the next business day if July 1st is a weekend day, the Planning & Development Department will have 'Past Due Notice' mailed to all Occupation Certificate holders that have not paid the occupation tax. The notice will state that the Occupation Tax is past due and an administrative fee of seventy-five dollars (\$75.00) will be assessed to each business license account that is not paid in full on August 1st of the current year.

3. The Administrative Fee will fund the cost of the additional activities the Business License Compliance Officers perform in order to collect the past due fees.

Sec. 2-1-33. Change of address.

Any person moving from one (1) location to another shall notify the director of such move and the new address in writing on the form provided by the Director of Planning & Development no later than the day of the moving. The same Business Tax Certificate will be valid at the new location if said new location conforms to the zoning regulations of Augusta-Richmond County. This section is inapplicable to any license for the sale of malt beverages, wine, and spirituous liquors.

(a) Administrative Fee. An administrative fee of seventy-five dollars (\$75.00) will be charged to any person moving a business from one location to another without having first notified the Planning & Development Department and the Fire Department.

(b) The Administrative Fee will fund the cost of the additional activities the Business License Compliance Officers perform in order to determine that the business is in operation and inspect the new location for code compliance.