



City of Lilburn
Lilburn, Georgia

Ordinance
No. 2024-639

STATE OF GEORGIA
COUNTY OF GWINNETT

Date of Reading and Adoption: November 11, 2024
At the regular meeting of the Lilburn City Council

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LILBURN, GEORGIA, TO AMEND CHAPTER 62, ARTICLE II, SECTION 62-38.

WHEREAS, the Mayor and City Council of the City of Lilburn recognizes the need to amend city code; and

WHEREAS, recent change to the Rate Resolution has determined the necessity to reference the annually established rate resolution; and

WHEREAS, it is in the best interest of the City to ensure its ordinances are consistent and to provide clarity for businesses and residents;

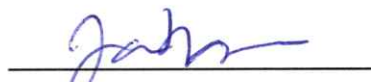
NOW, THEREFORE, the Mayor and City Council of the City of Lilburn, Georgia, hereby ordains that Chapter 62, Article II, Section 62-38 will be amended to update code to reference the annually established rate resolution.

SO ORDAINED this 11th day of November, 2024.

APPROVED:


Johnny Crist, Mayor

ATTEST/AUTHENTICATED:


Joann Nguyen, City Clerk
(Seal)

Sec. 62-38. Occupation tax structure; restrictions.

- (a) Except as otherwise provided in this article, the occupation tax shall be based upon the gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession or occupation.
- (b) The occupation tax amount shall be determined by the sum of the following:
- (1) An administrative fee; and
 - (2) A gross receipts tax calculated using a tax class table based on profitability ratios for the type of business, profession or occupation as measured by nationwide averages derived from statistics, classifications or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service or successor agencies of the United States in combination with the gross receipts for each business, trade, profession, or occupation. The tax class table ranges are based on the North American Industry Classification System (NAICS) Code of the business as established by ordinance as [established by the rate resolution](#). follows:

| Profitability Ratio/Tax Class | Rate on Gross Receipts |
|-------------------------------|------------------------|
| 1 | 0.00050 |
| 2 | 0.00060 |
| 3 | 0.00070 |
| 4 | 0.00080 |
| 5 | 0.00090 |
| 6 | 0.00100 |

- (3) At any time the governing authority approves a rate change for occupation taxes, all businesses and practitioners of professions and occupations whose accounts are billed prior to the effective rate change date shall have ten days after the effective rate change to pay their occupation tax as originally billed together with any late fees and penalties.
- (c) A listing of businesses and their assigned tax classes along with a listing of the NAICS code applicable to each business is available for inspection in the finance director's office during regular business hours.
- (d) On an annual basis and by April 30 of each year, practitioners of professions as described in O.C.G.A. § 48-13-9(c)(1) through (18) shall elect as their entire occupation tax one of the following:
- (1) The occupation tax resulting from application of the other provisions of this article; or
 - (2) A fee of \$400.00 per practitioner who is licensed to provide the service, such as to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this paragraph shall not be required to provide information to the local government relating to the gross receipts of the business or practitioner. The practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.
- (e) Lawyers as described in O.C.G.A. § 48-13-9(c)(1) subject to payment of an occupation tax, as elected in subsection (d) of this section, shall not be subject to the penalties described in section 62-50 of this article; however, the finance director may seek to enforce payment of an occupation tax due the city by lawyers through any and all available legal remedies afforded by law.
- (f) For businesses or practitioners with more than one type of service or product, the industry class for the calculation of the occupation tax on the gross receipts of the business, profession or occupation shall be based on the dominant line, service, or product.
- (g) Out of state businesses with no location in the state shall be required to pay occupation tax to only one local government in this state, the local government for the municipal corporation or county in which the largest dollar volume of business is done or service is performed by the individual business or practitioner. Gross

receipts of a business or practitioner with no location in Georgia shall include only those gross receipts which are reasonably attributable to sales or services in the State of Georgia.

- (h) No business or practitioner shall be required to pay more than one occupation tax for each of its locations, except that the entire gross receipts for businesses or practitioners with multiple services or products shall be taxed according to the dominant service or product.
- (i) No occupation tax will be required for more than 100 percent of a business's gross receipts when occupation taxes of all local governments are added together.
- (j) No occupation tax will be required on gross receipts on which such tax has been levied in other localities or states.
- (k) No occupation tax shall be prorated.
- (l) The minimum amount of taxes due under this article shall be established by the rate resolution.
- (m) The city shall not require the payment of a fee by whatever name in any amount by a business or practitioner for the cost of ascertaining whether such a business or practitioner has paid occupation tax to another local government.
- (n) Occupation tax exemptions shall be granted as provided for in this chapter. The finance director or designee shall be responsible for promulgating guidance for making application for and granting occupational tax exemptions.
- (o) An occupation tax shall not be levied in any other manner except as provided herein.

(Ord. No. 2022-560, Exh. A, 7-11-2022)