

**O-102114A
NEWTON COUNTY
OCCUPATION TAX ORDINANCE**

WHEREAS, Article 1 of Title 48, Chapter 13, of the Official Code of Georgia Annotated, authorizes Newton County to impose an occupation tax on certain businesses, trades, professions, and occupations; and

WHEREAS, the County's current Occupation Tax Ordinance was adopted on January 3, 1995; and

WHEREAS, it is the desire of the Newton County Board of Commissioners to adopt an amended Occupation Tax Ordinance and fee schedule for the continued collection of occupation taxes; and

WHEREAS, a duly noticed public hearing was held on the Occupation Tax Ordinance on October 21, 2014.

NOW, THEREFORE, BE IT ORDAINED, by the Board of Commissioners of Newton County, Georgia, and by the authority of the same, that Chapter 32, Article 1 of the Newton County Code of Ordinances, entitled Occupation Tax, is hereby deleted in its entirety, and the following Ordinance and Fee Schedule are adopted in lieu thereof.

I. ARTICLE 1. OCCUPATION TAX

Section 32-101. Occupation Tax

1. Occupation Tax Required; Occupation Tax Required for Business Dealing in the County

For the year 1995 and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation in Newton County, Georgia, whether with a location in Newton County, or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall register such business, trade, profession or occupation, pay an occupation tax for said business, trade, profession, or occupation, and receive a Business License.

2. Construction of Terms; Definitions.

As used in this section, the term:

A. Administrative Fee means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

B. Business means any person who, within the County engages in, causes to be engaged in, and/or is represented as being engaged in any occupation, practice of a profession, sale of

any goods or services, commercial activity, or other activity with the object of financial gain, benefit or advantage, either directly or indirectly.

- C. **Business License or License** means the document evincing payment of the occupation tax, also referred to as the registration for occupation tax.
- D. **County** means Newton County, Georgia.
- E. **Director** means the Director of the Development Services Department.
- F. **Dominant Line** means the type of business, within a multiple-line business, from which the greatest amount of income is derived.
- G. **Employee** means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099. An Employee is also an individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual as an employee of the business or practitioner which issues to the individual for purposes of documenting compensation a form I.R.S. W-2.
- H. **Location of Office** shall include any structure or vehicle where a business, profession or occupation is conducted, but shall 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 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.
- I. **Number of Employees** means the number of persons employed on a fulltime position basis or full-time equivalent basis, provided that for the purposes of this computation, an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours per week shall be added and such sum shall be divided by 40 to produce full-time position equivalents. For purposes of this Article, each business shall be considered to have a minimum of one employee.

- J. Occupation Tax** means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession, or business for revenue-raising purposes.
- K. Occupation Tax Clerk** means the person designated by the Director of the Department of Development Services to carry out the provisions of this Article.
- L. Person** shall be held to include sole proprietors, corporations, partnerships, nonprofit, or any other form of business organization, but specifically excludes charitable nonprofit organizations.
- M. Practitioner of Profession or Occupation** is one who by state law requires state licensure regulating such profession or occupation as designated by O.C.G.A. §48-13-9(c), but shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.

3. Purpose and Scope of Tax.

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade, or calling. The occupation tax only applies to those businesses and occupations which are covered by the provisions of O.C.G.A. §§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general and/or local law and ordinance.

4. Occupation Tax Levied; Registration

- A. An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in unincorporated Newton County and upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. §48-13-7 based upon the number of employees of the business or practitioner.
- B. Registration; filing return. Persons registering under this Article shall be required to provide the information requested on the return form provided by the Occupation Tax Clerk.
- (1) The information required shall include the name and address of the business, a description of the type of business and the products and services provided, as well as the number of employees and other applicable information sufficient to determine compliance with this Article. The registrant and the registrant's relationship to the business shall be identified, and government issued photo identification shall be provided to the Occupation Tax Clerk.
 - (2) The business registration shall identify the lines of business that the business conducts. For businesses or practitioners with more than one type of service or product, the business or practitioner shall be classified according to the dominant line of business. No business shall conduct any line of business without having that line

of business registered with the Occupation Tax Clerk and that line of business being noted by the Occupation Tax Clerk upon the Business License which is to be displayed by the business owner.

C. Occupation Tax Schedule

- (1) Number of Employees. The tax rate determined by number of employees for each business, trade, profession, or occupation is contained in Exhibit "A", which tax rate may be revised and updated from time to time by the Board of Commissioners. The current tax rate schedule shall be available in the office of the Occupation Tax Clerk.
- (2) Administrative fee. Each business shall also pay a non-prorated, non-refundable administrative fee in the amount indicated in Exhibit "A", which fee may be revised and updated from time to time by the Board of Commissioners. The current fee schedule shall be available in the office of the Occupation Tax Clerk.
- (3) Part year operation. When any person commences business on or after July 1 in any year, the tax for the remaining portion of the year shall be 50 percent of the tax imposed for the entire year. The entire administrative fee is still owed.

5. Paying Occupation Tax of Business with no Location in Georgia.

- A. Registration and assessment of an occupation tax are hereby imposed on those businesses and practitioners of professions with no location or office in the state of Georgia if the business's largest dollar volume of business done or services performed in Georgia is in Newton County and the business or practitioner:
 - (1) Has one or more employees or agents who exert substantial efforts within Newton County for the purpose of soliciting business or serving customers or clients; or
 - (2) Owns personal or real property which generates income and which is located in Newton County.
- B. To determine the occupation tax to be levied, employees shall include only those employees engaged in substantial efforts within this state.
- C. Any business with no location or office in Georgia shall be exempt from assessment of an occupation tax under this Section if such business or practitioner submits proof of payment of a local business or occupation tax in another state which purports to tax the business's or practitioner's sales or services in this state.

6. Businesses with Multiple Locations.

- A. Where a business is operated at more than one location in the unincorporated County, said business shall be required to obtain the necessary registration for each location and pay an occupation tax in accordance with the prevailing taxing method and tax rate for each location.
- B. Where a person conducts business at more than one fixed location in the unincorporated County, each location or place shall be considered a separate business for the purpose of occupation tax. No business or practitioner shall be required to pay more than one occupation tax for each of its locations.

- C. To determine the occupation tax to be levied upon a business with additional locations outside of the unincorporated County, only the number of employees who are employed within the County's geographic jurisdiction shall be considered. In the case of an employee who works for the same business or practitioner in more than one jurisdiction, said employee shall be counted if the employee works for the longest period of time within the calendar year in the unincorporated County.

7. Professionals As Classified by State Law. Practitioners of professions as described on O.C.G.A. §48-13-9 (c)(1) through (18) shall elect as their entire occupation tax one of the following:

- A. The occupation tax based on number of employees as set forth above.
- B. A fee per practitioner who is licensed to provide the service, not to exceed \$400.00, in the amount indicated in Exhibit "A", which fee may be revised and updated from time to time by the Board of Commissioners. The current fee schedule shall be available in the office of the Occupation Tax Clerk. The per-practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.
- C. This election is to be made on an annual basis and must be done on or before December 31 each year.

8. When Tax Due and Payable; Late Payments; Effect of Transacting Business When Tax Delinquent; Late Payments.

- A. Existing businesses. Each occupation tax shall be for the calendar year for which the registration was obtained. Said occupation tax and administrative fee shall be payable December 31 of each year (or the first weekday thereafter when the office of the Occupation Tax Clerk is open for business), and shall, if not paid by January 31 of each year, be subject to penalties for delinquency as prescribed in this Article.
- B. New businesses. For any new business, profession, trade or calling commencing business in the County after January 1 of each year, the occupation tax shall be due within 30 days following the commencement of business. The owner, proprietor, manager, or executive officer of the business shall estimate the number of employees from the commencing date to the end of the calendar year, and the tax based on said estimate shall be paid.
- C. The registration herein provided for shall be issued by the Occupation Tax Clerk, and if any person, firm or corporation whose duty it is to pay an occupation tax shall, after said occupation tax becomes delinquent, transact or offer to transact, in the County, any kind of business, trade, profession, or occupation without having first registered for said occupation tax, such offender shall be subject to the penalties provided in this Article. The officer or agent soliciting for or representing such persons shall be subject to the same penalty as other persons who fail to obtain a registration.

- D. Delinquent tax penalty. Occupation taxes that are not paid within 30 days of their due date shall be delinquent. Delinquent taxes may bear interest at the rate of 1.5 percent per month. In addition, the occupation tax, if not paid within 90 days from the due date, shall have an automatic penalty of ten percent of the amount of the occupation tax added.
- E. Late fee. If the occupation tax is not paid within 30 days of its due date, an additional administrative fee shall be due and payable in the amount indicated in Exhibit "A", which fee may be revised and updated from time to time by the Board of Commissioners. The current fee schedule shall be available in the office of the Occupation Tax Clerk.

9. Issuance; Denial of Occupation Tax Registration.

- A. A Business License shall be issued by the Occupation Tax Clerk hereunder upon the receipt of the administrative fee and all occupation taxes, the determination that the provisions of this Article have been satisfied, and all other applicable departments have reviewed and approved the Occupation Tax application.
- B. Denial of occupation tax registration.
 - (1) An occupation tax registration may be denied on the following grounds:
 - a. An applicant fails to meet the requirements of this Article.
 - b. Any occupation tax is unpaid.
 - c. An applicant failed to submit adequate records as requested by the County in accordance with this Article.
 - d. The business is engaged in an unlawful activity or in such a manner as to violate laws or ordinances adopted by the United States, the State of Georgia, or the Board of Commissioners. Unlawful activity shall include, but not be limited to, activities in violation of the zoning regulations and heating, electrical, health, fire, life safety, and building codes or ordinances of Newton County.
 - (2) If an applicant is denied a Business License by the Occupation Tax Clerk, the applicant may file a written appeal of the denial to the Director within ten (10) days of the date of the denial.
 - (3) If the Director affirms the denial, the applicant may, within ten (10) days of the decision of the Director, request a hearing before the Board of Commissioners. The Director shall promptly notify the County Clerk, who shall schedule a hearing before the Board of Commissioners and notify the applicant of the time and date of the hearing. At a regularly scheduled meeting, the Board of Commissioners shall hear evidence relating to the denial of the license, and at the conclusion of the hearing, enter an order which sets forth a finding of the facts and affirms the action of the Director or directs the Occupation Tax Clerk to issue the Business License upon the payment of the appropriate taxes and fees.

10. Exemptions.

The following businesses are exempt from paying the occupation tax:

- A. Businesses operated for a charitable purpose and registered as nonprofit organizations pursuant to Section 501(c)(3) of the Internal Revenue Code.
- B. Local or state authorities (e.g. housing authorities, development authorities, hospital authorities, etc.) created under local act or state law.
- C. Any practitioner of a profession or occupation whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, instrumentalities of the United States, the state, or a municipality or county of the state.
- D. Those real estate brokers, real estate agents, or real estate companies whose offices are located outside the jurisdiction and who sell property inside the jurisdiction.
- E. Persons exempted from taxation by virtue of the Constitution or any statute of the United States or the State of Georgia.
- F. Any person exempted from the requirement of paying an occupation tax by any ordinance heretofore or hereafter passed by the Board of Commissioners.
- G. Disabled veterans and blind persons as governed by O.C.G.A. § 43-12-1.

11. Businesses Not Covered by this Article

The following businesses are not covered by the provisions of this section but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia or by local law:

- A. Those businesses regulated by the Georgia Public Service Commission.
- B. Those electrical service businesses organized under Chapter 3 of Title 46 of the O.C.G.A.
- C. Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- D. Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
- E. Insurance companies governed by O.C.G.A. § 33-8-8, et seq.
- F. Motor common carriers governed by O.C.G.A. § 46-7-15.

- G. Those businesses governed by O.C.G.A. § 48-5-355. (Businesses that purchase carload lots of guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls.)
- H. Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. § 48-5-356.
- I. Depository financial institutions governed by O.C.G.A. § 48-6-93.
- J. Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

12. Suspension or Revocation of Occupation Tax Registration; Appeal.

- A. The Occupation Tax Clerk shall provide written notice to the licensee of an order to suspend or revoke any license. Such written notification shall set forth in reasonable detail the reasons for such action and shall notify the licensee of the right to appeal under the provisions of this Article. Any licensee who is aggrieved or adversely affected by a final action of the Occupation Tax Clerk may have a review thereof in accordance with the procedures specified herein.
- B. Suspension or revocation of occupation tax registration.
 - (1) An occupation tax registration may be suspended or revoked on the following grounds:
 - a. A licensee is engaged in unlawful activities involving the operation of the licensed business, including violations of the laws of the State of Georgia, appropriate county or municipal ordinances, applicable zoning regulations, or applicable heating, electrical, health, fire, life safety, or building codes;
 - b. A licensee shall violate any law or ordinance of the United States, or of the State of Georgia or of the County in pursuance of such business conducted under such license;
 - c. A licensee fails to comply with the provisions of this Article;
 - d. A licensee furnished fraudulent or false information in the license application; or
 - e. The health, morals, interest and convenience of the public demand the revocation of such license.
 - (2) Where it is reported to the Occupation Tax Clerk that grounds to suspend or revoke a Business License may exist, a preliminary investigation shall be conducted by the Occupation Tax Clerk. If the preliminary investigation reveals that there may be a basis for revocation or suspension of the license, the license holder will be notified to appear before the Director and show cause on a date certain why his or her Business License should not be revoked or suspended. At the conclusion of the hearing, the Director, based upon evidence submitted at the hearing shall enter an order making a finding of fact and then:
 - a. Find that the evidence does not authorize revocation or suspension;
 - b. Issue a warning to licensee;
 - c. Provide the licensee with a specified period of time to come into compliance with this Article.
 - d. Suspend license and probate suspension;

- e. Revoke license and probate revocation;
 - f. Suspend license; or
 - g. Revoke license.
- C. Appeal. Within ten (10) days from the date of the order from the Director, the licensee may appeal the decision to the Newton County Board of Commissioners by filing a notice of appeal with the Director. The Director shall promptly notify the County Clerk, who shall schedule a hearing before the Board of Commissioners and notify the licensee of the time and date of the hearing. At the conclusion of the hearing, the Board shall enter an order which contains therein a finding of fact and appropriate action.
- D. The Board of Commissioners is authorized to:
- (1) Find in favor of the licensee;
 - (2) Issue a warning to licensee;
 - (3) Suspend the license and probate suspension;
 - (4) Revoke the license and probate revocation;
 - (5) Suspend license;
 - (6) Revoke license
 - (7) Take any other appropriate action regarding licensee.
- E. In the case of those practitioners where the County cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the County as provided in this Article.

13. Display of License.

All persons shall exhibit and display all licenses and registrations issued to them under this Article in some conspicuous place in their business establishment at which address the license or registration was issued. Any transient or nonresident person, firm or corporation doing business within the county shall carry the license or registration either upon his or her person or in any vehicle or other conveyance which is used in the business and the person shall exhibit the same to the Occupation Tax Clerk or their designee, to any law enforcement officer within their jurisdiction, or any Newton County Code Enforcement Officer, upon request.

14. Evidence of State Registration Required If Applicable; State Registration to Be Displayed.

- A. Each person who is licensed by the Secretary of State pursuant to Title 43 of O.C.G.A. shall provide evidence of a proper and correct state license before the Newton County registration may be issued.
- B. Each person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

15. Evidence of Qualification Required If Applicable.

Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of a county occupation tax license, show evidence that such requirements have been met.

16. Returns Confidential.

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee, or agent of Newton County, or any other person to divulge or make known in any manner the amount of gross receipts or any particulars set forth or disclosed in any occupation tax return required under this Article. All contents of said return shall be confidential and open only to the officials, employees, agents, or clerks of Newton County using said returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by Newton County shall be classed as "employees." Nothing herein shall be construed to prohibit the publication by Newton County officials of statistics, so classified as to prevent the identification of particular reports or returns and items thereof, or the inspection of the records by duly qualified employees of the tax departments of the State of Georgia, the United States, and other local governments.

17. Inspections of Books and Records.

In any case, Newton County, through its officers, agents, employees, or representatives, may inspect the books of the business for which the returns are made. The County, through its officers, agents, employees, or representatives, shall have the right to inspect the books or records of the business for which the return was made in Newton County, Georgia, and upon demand of the Occupation Tax Clerk, such books or records shall be submitted for inspection by a representative of the business within thirty (30) days. Failure of submission of such books or records within thirty (30) days shall be grounds for revocation of the tax registration currently existing to do business in Newton County. Adequate records shall be kept in Newton County, Georgia, for examination by the County.

18. Penalty; Enforcement.

A. Any persons, their managers, agent, or employees, who (1) do business in Newton County after the registration for said business has been suspended or revoked as provided herein; (2) are hereby required to make occupation tax returns and who fail to make said returns within the time and in the manner herein provided; (3) refuse to amend occupation tax returns so as to set forth the truth or who shall make false returns; (4) refuse to permit an inspection of books in their charge when the officers, agents, employees, or representative of the County request such inspection; or (5) violate any other provision of this Article shall be subject to penalties provided herein,

- B. Pursuant to O.C.G.A. §48-13-26, any person violating any provision of this Article shall be subject to a civil fine in an amount not exceeding \$500.00 per violation, to be determined in the discretion of the magistrate court after a hearing. The magistrate court shall be empowered to enforce this civil fine by use of the contempt of power of the court.
- C. The County Attorney or other authorized attorney shall also be authorized to bring injunctive relief or other actions in superior court to enforce any of the provisions of this Article, to seek orders closing unlawful businesses, and seek civil fines for violations of this Article.
- D. In addition to the above remedies, occupation taxes may be collected in the same manner as provided by law for tax executions.

19. Lien Taken for Delinquent Occupation Tax.

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, the Occupation Tax Clerk of Newton County, Georgia, upon any tax or installment of said tax becoming delinquent and remaining unpaid, may issue execution for the correct amount of said tax against the persons, partnership, or corporation liable for said tax and pre-execution interest at the rate of 1.5 percent per month from the date when such tax becomes delinquent, which said execution shall bear interest at the rate of ten percent (10%) per annum from the date the execution issues, and the lien shall cover the property in Newton County of the person, partnership, or corporation liable for said tax, all as provided by the ordinances of said county and the laws of Georgia. The lien of said occupation tax shall become fixed on and date from the time when such tax or any installment thereof becomes delinquent. The execution shall be levied by the appropriate officer of Newton County upon the property of defendant located in said jurisdiction, and sufficient property shall be advertised and sold to pay the amount of said execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by Ordinances of Newton County and the laws of Georgia, and the defendant in said execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the applicable laws in regard to tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the Occupation Tax Clerk against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full together with all interest and costs accrued on the tax, the person may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the taxes.

20. Amendment, Repeal of Provision.

This Article shall be subject to amendment or repeal in whole or in part, at any time, and no such amendment or repeal shall be construed to deny the right of the County to assess and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collection by the jurisdiction of additional occupation taxes upon the same person, property, or business.

21. Applications of Provisions to Prior Ordinance.

This Article does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior ordinance have not been paid in full. So much and such parts of ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax, or for failure to pay regulatory fees provided for in said ordinance, or failure to comply with any other provisions hereof, shall continue and remain in force until such tax, regulatory fee, or assessment shall be fully paid.

22. Provisions to Remain in Full Force and Effect Until Changed by Governing Body.

This Article shall remain in full force and effect until changed by amendment adopted by the Board of Commissioners. All provisions hereto relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.

23. Requirement of Public Hearing.

- A. The Board of Commissioners shall conduct at least one public hearing before adopting any ordinance or resolution which will increase the rate of occupation tax as set forth in this Article.
- B. In any year when revenue from occupation taxes is greater than revenue from occupation taxes for the preceding year, the Board of Commissioners shall conduct at least one public hearing to determine how to use the additional revenue. Said hearing may be conducted as part of the annual budgetary process.

24. Option to Establish Exemption or Reduction in Occupation Tax.

The Board of Commissioners may, by subsequent ordinance or resolution, provide for an exemption or reduction in occupation tax to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in occupation tax shall not be arbitrary or capricious, and the reasons shall be set forth in the minutes of the governing authority.

25. Conflicts between Specific and General Provisions.

Where there is an apparent conflict in this Article between specific and general provisions, it is the intention hereof that the specific shall control.

II. Fee Schedule

The Occupation Tax Ordinance Fee Schedule is attached hereto as Exhibit A and incorporated herein by reference thereto.

III. Severability.

If any section, paragraph, clause, phrase, or provision of this ordinance shall be adjudged invalid or held unconstitutional, such decisions shall not affect the remaining portions of this Ordinance.

IV. Effective Date.

This Ordinance shall become effective on the 22nd day of October, 2014.

SO ORDAINED, this 21st day of October, 2014.

NEWTON COUNTY BOARD OF COMMISSIONERS

By: William K. Ellis
William K. Ellis, Chairman

Attest: Jackie Smith
Jackie Smith, County Clerk



Occupation Tax/Business License Fee Schedule

TYPE	NUMBER OF EMPLOYEES	FEE
Occupation Tax	One to Three	\$70.00 + Admin. fee
Occupation Tax	Four to Nine	\$20.00 + \$14.00 per employee + Admin. fee
Occupation Tax	Ten to 99	\$160.00 + \$3.00 per employee in excess of 9 + Admin. fee
Occupation Tax	100 to 500	\$450.00 + \$2.00 per employee in excess of 99 + Admin. fee
Occupation Tax	Over 500	\$1,270 + \$1.00 per employee in excess of 500 + Admin. fee
Occupation Tax	When any person commences business after July 1 in any year, the tax for the remaining portion of the year shall be 50% of the tax imposed for the entire year.	
Delinquent Tax Penalty	10% of the amount of tax owed	
Practitioner of Profession or Occupation		\$100.00 per practioner
Administrative Fee (New License -Commercial)		\$50.00
Administrative Fee (New License -Home Occupation)		\$75.00
Administrative Fee (Renewal)		\$30.00
Administrative Late Fee		\$50.00
Certificate of Completion (Fire)		\$100.00
Annual Inspections, Initial (Fire)		NC
A) First follow up		NC
B) Second follow up		\$100.00
c) Third and each subsequent follow up		\$150.00