

CHAPTER 4: REVENUE AND FINANCE

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ARTICLE I. TAXES

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Section 4-108 Gross Direct Premium Tax

1. **Rate of Levy on Life, Accident, and Sickness Insurers.** There is hereby set and levied for the year 1996 and for each calendar year thereafter upon each company authorized to write life, accident, and sickness insurance and to write life, accident, and sickness insurance and which is doing business within the municipal corporate limits an annual tax equal to one percent (1%) of the annual gross direct premiums received during the preceding calendar year from policies insuring persons residing within the corporate limits of the municipality.

The term "gross direct premiums" as used in this section shall have the same meaning as that used in O.C.G.A. § 33-8-4. The tax levied by this subsection is in addition to any license fee imposed by this code.

2. **Rate of Levy on All Other Insurers.** There is hereby set and levied for the calendar year 1996, and for each calendar year thereafter, upon each insurance company not taxed under the provisions of the preceding subsection (1) and which is doing business within the municipal corporate limits, an annual tax equal to two and one-half percent (2.5%) of the annual gross direct premiums received during the preceding calendar year from policies insuring persons residing within the municipal corporate limits. The tax levied by this subsection is in addition to any license fee imposed by this code.
3. **Due Date and Required Report.** The gross direct premiums tax levied herein shall be due and payable upon the effective date of this code and then on the first (1st) day of January in each calendar year. Payment shall be made to the City Clerk/Treasurer and shall be accompanied by a report showing the names and addresses of the agents representing the insurance company in the city, the classes of insurance written, the premiums received for each class, and such other reasonable information as may be required. The required report shall be made on forms prescribed by the City Clerk/Treasurer and made out over affidavit of an officer of the company. Payments shall be deemed delinquent if not received within forty-five (45) calendar days from the due date.
4. **False Information.** It is hereby declared to be a violation of this section for any person, firm, corporation, or agents thereof to knowingly give false or incomplete information on any report herein required to be filed.
5. **Confidentiality of Information.** All reports required to be filed under this section shall be confidential and the information contained therein shall be used solely by the officers of the city responsible for the administration of this section.
6. **Enforcement.** The taxes levied by this section may be enforced by execution in the same manner as other taxes of this municipality.

Section 4-109 Reserved

Section 4-110 Reserved

Section 4-111 Public Utility Franchise Tax

1. **Rate of Levy.** There is hereby set and levied on each electric light and power company, gas company, telephone and telegraph company, water company, and any other public utility making use of the streets, alleys, or other public ways or places in the City of Bowman for the purpose of rendering utility services, a franchise tax in the amount of three percent (3%) of the annual gross revenue received from residential commercial, and industrial sales.
2. **Due Date and Required Report.** The public utility franchise tax shall be paid on or before the twentieth (20th) day of the month following the calendar month in which the utility was provided and the sale was made, and payment by a report showing the volume of gross sales by service classification (residential, commercial, industrial) for said preceding month.

Section 4-112 Local Option Sales Tax

The City Council is authorized to levy a local option sales tax in accordance with *O.C.G.A.* § 48-8-85.

Section 4-113 Local Option Income Tax

The City Council is authorized to levy a local option income tax in accordance with *O.C.G.A.* § 48-7-144.

NOTE: When a county or a municipality within a county levies a local sales and use tax, neither the county nor any municipality within the county may levy the local income tax authorized by this article during the same period of time. See *O.C.G.A.* § 48-7-199.

Section 4-114 Municipal Tax Sales

1. **Time, Place, and Manner of Sale.** The time, place, and manner of the sale of property, both real and personal, for taxes due this municipality shall be the same as that provided by law for sheriffs' sales for state and county taxes.
2. **Sale by Parcels.** When not impracticable, all property sold for municipal taxes shall be so offered for sale that the smallest amount that will bring the amount of taxes and costs shall alone be sold.
3. **Purchase by City.** The City Clerk/Treasurer shall attend all sales of property for taxes due the city and in the event no one person bids for the property put up to be sold as much as the tax due thereon, the City Clerk/Treasurer shall place a bid for such property for the city and, if the bid is accepted, take custody of the deed for the city. No property so purchased by the city shall ever be sold by the city except at a public sale thereof to the highest bidder.
4. **Redemption of Property Sold for Taxes.** Any person whose property is sold in obedience to an execution issued for the collection of municipal taxes shall have such rights of redemption of said property as are set forth in Chapter 4, Title 48 of the *O.C.G.A.* and any other provisions of law not inconsistent therewith.

Section 4-115 Occupational Tax Ordinance

1. **Occupational Tax Required; Occupation Tax Required for Business Dealings in the City of Bowman.**
 - A. For the year 1996 and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation in the City of Bowman, Georgia, whether with a location in the City of Bowman or in the case of an out-of-state business with on location in Georgia exerting substantial efforts within the state pursuant to *O.C.G.A.* Section 48-13-7, shall pay an occupational tax for said business, trade, professional, or occupation; which tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer as a permanent business location in the City of Bowman, Georgia. If the taxpayer has no permanent business location in the City of Bowman, Georgia, such business tax registration shall be shown to the City Clerk or this officer's deputies or to any police officer of said City of Bowman, Georgia, upon request.

2. A Construction of Terms; Definitions.

- A. Wherever the term City of Bowman is used herein, such term shall be construed to mean City of Bowman, Georgia; wherever the term City is used herein, it shall be construed to mean City of Bowman, Georgia.
- B. As used in this ordinance, the term:
 - (1) **Administrative Fee** means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.
 - (2) **Location of Office** shall include any structure of 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.
 - (3) **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.
 - (4) **Regulatory Fees** means payments, whether designated as license fees, permit fees, or by another name, which are required by a local government as an exercise of its police power and as a part of or an aid to regulation of an occupation, profession, or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the City of Bowman. A regulatory fee may not include an administrative fee. Development impact fees as defined by paragraph 8 of O.C.G.A. Section 36-71-2 or other costs or conditions of zoning or land development are not regulatory fees.
 - (5) **Dominant Line** means the type of business, within a multiple-line business, that the greatest amount of income is derived from.
 - (6) **Person** shall be held to include sole proprietors, corporation, partnerships, nonprofit, or any other form of business organization, but specifically excludes charitable nonprofit organizations which utilize one hundred percent (100%) of their proceeds for charitable purposes.
 - (7) **Practitioner of Profession or Occupation:** is one who by state law requires state licensure regulating such profession or occupation.
 - (8) **Practitioners of Professions and Occupations** shall not include a practitioner who is an employee of a business, of the business pays an occupation tax.

3. Administrative and Regulatory Fee Structure; Occupation Tax Structure.

- A. A nonprorated, nonrefundable administrative fee of fifteen dollars (\$15.00) shall be required on all business and occupation tax accounts for the initial start-up, renewal, or reopening of those accounts.
- B. A regulatory fee will be imposed as provided under O.C.G.A. Section 48-13-9 on those applicable businesses. A regulatory fee may not include an administrative fee.
- C. The regulatory fee schedule for persons in occupations and professions is attached to this ordinance and shall be kept on file in the Office of the City Clerk.

4. Occupation Tax Levied; Restrictions.

- A. An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the corporate limits of the City of Bowman and/or upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. Section 48-13-7 based upon the following criteria:
- B. **Occupation Tax Schedule.**
 - (1) An occupation tax shall be required from real estate brokers, agents or companies whose offices are located outside the taxing jurisdiction and who sell companies whose officers are located outside the taxing jurisdiction and who sell property inside the taxing jurisdiction.
 - (2) An occupation tax shall not be levied in any other manner except as described in this section.
 - (3) No business or practitioner shall be required to pay an occupation tax in excess of fifteen (\$15.00) in any given year.

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

- A. Registration and assessment of an occupation tax is hereby imposed on those businesses and practitioners of professions with no location of office in the State of Georgia if the business's largest dollar volume of business in Georgia is in the City of Bowman and the business or practitioner:

- (1) has one or more employees or agents who exert substantial efforts within the jurisdiction of the City of Bowman 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 within the jurisdiction of the City of Bowman.
6. **Each line of Business to Be Identified on Business Registration.** The business registration of each business operated in the local government's jurisdiction shall identify the line or lines of business that the business conducts. No business shall conduct any line of business without first having that line of business registered with the City of Bowman and that line of business being noted by the City of Bowman upon the business registration form which is to be displayed by the business owner. The dominant line of business shall be notated as such.
 7. **The Number of Businesses Considered to Be Operating in the City of Bowman.** Where a person conducts business at more than one fixed location, each location or place shall be considered a separate business for the purpose of occupation tax.
 8. **Professionals As Classified in O.C.G.A. Section 48-13-9(c), Paragraphs 1 through 18.**
 - A. Practitioners of professions as described in O.C.G.A. Section 48-13-9(c) through (18) shall pay as their entire occupation tax the following:
 - (1) A fee of fifteen dollars (\$15.00) per practitioner who is licensed to provide the service, such tax 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 per-practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.
 9. **Practitioners Exclusively Practicing for A Government.** Any practitioner 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 shall not be required to obtain a license or pay on occupation tax for that practice.
 10. **Purpose and Scope of Tax.** The occupation tax levied herein is for revenue purposes only and is not regulatory purposes, not 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. Sections 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.
 11. **When Tax Due and payable; Effect of Transacting Business When Tax Delinquent.**
 - A. Each such occupation tax shall be for the calendar year 1995 and succeeding calendar years thereafter unless otherwise specifically provided. Said registration and occupation tax shall be payable January 1 of each year and shall, if not paid by April 1 of each year, be subject to penalties for delinquency as prescribed in this ordinance. On any new profession, trade, or calling begun in the City of Bowman in 1995, or succeeding years thereafter, the registration and tax shall be delinquent if not obtained immediately upon beginning business and a ten percent (10%) penalty imposed. In addition, the City shall levy for interest on delinquent occupation taxes, regulatory fees, and administrative fees at a rate of one point five percent (1.5%) per month. The tax registration herein provided for shall be issued by the City Clerk and Treasurer and if any person, firm, or corporation whose duty it is to obtain a registration shall, after said registration or occupation tax becomes delinquent, transact, or offer to transact, in the City of Bowman, any of the kind of profession, trade, or calling subject to this ordinance without having first obtained said registration, such offender shall, upon conviction by the Bowman Municipal Court Judge, be punished under the General Penalty Provision of the Code of the City of Bowman.
 - B. In addition to the above remedies, the City Marshall may proceed to collect in the same manner as provided by law for tax executions.
 12. **Allocation of Gross, Receipts of Business with Multiple Intra- or Interstate Locations.**
 - A. For those businesses that have multiple locations inside and outside of the City of Bowman where the gross receipts can be allocated to each location, the gross receipts attributed to each City of Bowman location. Where the dollar amount of gross receipts attributed locally cannot be determined in those businesses with multiple locations, the total gross receipts will be divided by the total number of locations in the City of Bowman and elsewhere and allotted to those locations. Upon receipt, the business, or practitioner with a location or office situated in more than one jurisdiction shall provide to the City of Bowman the following:

- (1) Financial information necessary to allocate the gross receipts of the business or practitioner; and
- (2) Information relating to the allocation of the business or practitioner's gross receipts by other local governments.

Where the business has locations outside of the City of Bowman and taxation is levied for a criteria other than gross receipts in the other local governments, the City of Bowman shall not assess more than the allotted share of gross receipts for local operation.

13. **Exemption on Grounds that Business is Operated for Charitable Purpose.** No business on which a business registration or occupation tax is levied by this Ordinance shall be exempt from said registration or tax on the ground that such business is operated for a charitable purpose, unless 100 percent or more of the entire proceeds from said business are devoted to such purpose.
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 the Official Code of Georgia Annotated shall provide evidence of proper and current state licensure before the City of Bowman 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, certificate of competency, or any other regulatory matter shall first, before the issuance of a City of Bowman business registration, show evidence that such requirements have been met.
16. **Liability of Officers and Agents; Registration Required; Failure to Obtain.** All persons subject to the occupation tax levy pursuant to this ordinance shall be required to obtain the necessary registration for said business as described in this ordinance, and in default thereof the office or agent soliciting for or representing such persons shall be subject to the same penalty as other persons should fail to obtain a registration. Every person commencing business in the City of Bowman after January 1 of each year shall likewise obtain the registration herein provided for before commencing the same; and any person transacting, or offering to transact in the City of Bowman, any of the kinds of business, trade, profession, or occupation without first having so obtained said registration, shall be subject to penalties provided thereof.
17. **When Registration and Tax Due and Payable; Effect of Transacting Business When Tax Delinquent (Optional).**
 - A. Each such registration shall be for the calendar year in which the registration was obtained unless otherwise specifically provided. There is hereby imposed a penalty upon each business which fails to apply for an obtain an appropriate business registration and pay all tax and fees as provided herein before April 1 of each year, and on April 1 of each year hereafter. Every person commencing business in the City of Bowman after January 1, of each year shall obtain the registration required before commencing such business. Any person transacting or offering to transact in the City of Bowman any business, trade, profession or occupation without first having obtained said registration shall be subject to the penalties provided in paragraph 18. Said penalties shall be in addition to all other penalties, civil and criminal herein provided; and may be collected by the remedies herein provided for collection of the occupation tax, and shall have the same lien and priority as the occupation tax to which the penalty is applied.
 - B. The registration herein provided for shall be issued by the Clerk and Treasurer, and if any person, firm or corporation whose duty it is to obtain a registration shall, after said occupation tax becomes delinquent, transact or offer to transact, in the City of Bowman any of the kind of business, trade; profession, or occupation without having first obtained said registration, such offender shall be subject to the penalties provided thereof.
18. **Penalty of Ordinance Violation.** Any person violating any provisions of this Ordinance shall, upon conviction before the city judge, be punished under the general penalty clause of the Code of the City of Bowman.
19. **Revenue Collection Officer; Subpoena and Arrest Powers.** The Police Department and its duly designated officer and inspectors or its successors shall be classified as deputy marshal business inspectors with full subpoena and arrest powers in conjunction with any violation pertaining to the Occupation Tax Ordinance for 1995 (this law) and succeeding years.

- 20. Businesses Not Covered by This Ordinance.** The following businesses are not covered by the provisions of this Ordinance 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 Official Code of Georgia Annotated.
 - 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.* Section 2-10-105.
 - E. Insurance companies governed by *O.C.G.A.* Section 33-8-8, et seq.
 - F. Motor common carriers governed by *O.C.G.A.* Section 56-7-15.
 - G. Those businesses governed by *O.C.G.A.* Section 48-5-355 (Businesses that purchased carload lots of guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hull).
 - H. Agricultural products and livestock raised in the State of Georgia governed by *O.C.G.A.* Section 48-5-356.
 - I. Depository financial institutions governed by *O.C.G.A.* Section 48-6-93.
 - J. Facilities operated by a charitable trust governed by *O.C.G.A.* Section 48-13-55.
- 21. Occupation Tax Inapplicable Where Prohibited by Law or Provided for Pursuant to Other Existing Law.** An occupation tax shall not apply to the gross receipts of any part of a business where such levy is prohibited or exempted by the laws of Georgia or of the United States.
- 22. When Occupation Tax Due and Payable; Payment Options.** The amount of occupation tax shall be payable to the said City of Bowman, at the office of the Clerk and Treasurer on January 1 each year and delinquent if not paid on or before April 1 of each year.
- 23. Payment of Occupation Tax by Newly Established Businesses.** In the case of a business subject to occupation tax for a calendar year, which was not conducted for any period of time in the Corporate Limits of the City of Bowman in the preceding year, the owner, proprietor, manager, or executive officer of the business liable for occupation tax shall estimate the gross volume of revenue from commencing date to the end of the calendar year and such tax shall be paid in total or equal installments as follows: April 15, October 15, and January 15 of the succeeding year. Where a taxpayer fails to make any such quarterly payment on or before the due date for payment a ten percent (10%) penalty will be imposed for the balance of the month that payment is due and an additional one percent (1%) penalty will be imposed for each additional month of delinquency thereof.
- 24. More than One Place or Line of Business.** Where a business is operated at more than one place or where the business includes more than one line, said business will pay an occupation tax in accordance with the prevailing taxing method and tax rate for the dominant line at each location.
- 25. 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, agent or clerk of the City of Bowman, or any other person to divulge or make known in any manner the amount of gross receipts or any particulars set in any manner the amount of gross receipts or any particulars set forth or disclosed in any occupation tax return required under this Ordinance. All contents of said return shall be confidential and open only to the officials, employees, agents or clerks of the City of Bowman using said returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by the City of Bowman shall be classed as "employees". Nothing herein shall be construed to prohibit the publication by the City of Bowman 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 department of the State of Georgia, the United States, and other local governments.
- 26. Tax Registration to Be Revoked for Failure to Pay Tax, File Returns, Permit Inspection of Books.** Upon the failure of any business to pay said occupation tax or any part thereof before it becomes delinquent, or upon failure to make any of said returns within the time required herein, or upon failure to make a true return, failure to receive valid building inspections, or upon failure to permit inspection of its books as above provided, any business tax registration granted by the City of Bowman under this Ordinance permitting the owner of said business to do business for the current year shall be, ipso facto, revoked. No new business tax registration shall be granted by the City of Bowman for the operation of a business for which any part of the occupation tax herein provided for is at that time unpaid, or to an individual, firm or corporation who has failed to submit adequate records as requested by the Clerk and

Treasurer in accordance with provisions found in paragraph twenty-three (23) In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax.

27. **Effect of Failure to Comply with Ordinance Provisions; Continuing in Business after Tax Registration Revocation.** Any persons, their managers, agents, or employees, who do business in said City of Bowman after the registration for said business has been revoked as above, hereby required to make occupation tax returns, and who fail to make said returns within the time and in the manner herein provided, who refuse to amend such returns as to set forth the truth or who shall make false returns; and any persons, their managers, agents, or employees who refuse to permit an inspection of books in their charge when the officers, employees, or representatives of the City of Bowman request such inspection, during business hours, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided herein. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax. These penalties may consist of either a percentage of the amount due or a flat fee fine.
28. **Lien Taken for Delinquent Occupation Tax.** In addition to the other remedies herein provided for the collection of the occupation tax herein levied the City Clerk and Treasurer of the City of Bowman, Georgia, upon any tax or installment of said tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of said tax against the persons, partnership or corporation liable for said tax, which said execution shall bear interest at the rate of ten percent (10%) per annum from the date when such tax or installment becomes delinquent, and the lien shall cover the property in the City of Bowman of the persons, partnership, or corporation liable for said tax, all as provided by the Ordinances and charger of said City of Bowman 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 City Marshall of the City of Bowman 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 and Charter of said City of Bowman 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 Clerk and Treasurer 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.
29. **Amendment, Repeal of Provision.** This ordinance 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 Mayor and Council to assess and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amounts and tax rate 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.
30. **Application of Provisions to Prior Ordinances.** This ordinance 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 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 provide for in said ordinance or ordinances, or failure to comply with any other provisions hereof, shall continue and remain in full force until such tax, regulatory fee, or assessment shall be fully paid.
31. **Enforcement of Provisions.** It is hereby made the duty of the Clerk and Treasurer and Police Department to see that the provisions of this Ordinance relating to occupation taxes are observed; and to summon all violators of the same to appear before the court. It is hereby made the further duty of the Clerk and Treasurer and their assistants to inspect all registrations issued by the City of Bowman, as often ^{as} in their judgment is may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.