## Sec. 68-36. - When taxes due; penalties.

**(a)**

*When taxes due.*

**(1)**

All occupation taxes and the corresponding administrative fee authorized by this article, except as otherwise specifically provided, shall be due and payable annually within 30 days following September 1 of each year. In the event that any person commences business on any date after the date specified in this section, the occupation tax and corresponding administrative fee shall be due and payable 30 days following the commencement of the business.

**(2)**

All regulatory fees authorized by this article shall be due and payable annually within 30 days following September 1 of each year, as a condition precedent for transacting business or practicing a profession or occupation. In the event that any person commences business on any date after the date specified in this section, the regulatory fees shall be due and payable prior to the commencement of the business.

**(3)**

The regulatory fee may be paid after commencing business or the practice of a profession or occupation when:

**a.**

The work done or services provided are necessary for the health, comfort or safety of one or more individuals or protection of property. This subparagraph shall apply to, but not be limited to, the repair, service or installation of heating, ventilation and air conditioning equipment or systems;

**b.**

The work done or services provided have no adverse effect on any other person;

**c.**

Regulatory fees are tendered to the city within two business days after commencing business or the practice of a profession or occupation and any and all required inspections are made in order to ensure compliance with applicable codes; and

**d.**

The work is commenced or the services are provided within 24 hours of receiving the request for such work or service and it is not possible for the person conducting the work or providing the service to obtain a permit prior to commencing due to the hours of operation of the city's offices.

**(b)**

*Amount of tax when business commences after April 1.*

**(1)**

When any person commences business on or after April 1 in any year, the occupation tax for the remaining portion of the year shall be based upon the gross receipts of the business or practitioner from the commencement of the business.

**(2)**

The administrative fee authorized by this chapter shall not be reduced.

**(3)**

A practitioner of a profession or occupation who elects as his or her occupation tax the amount described in O.C.G.A. § 48-13-10(g)(2) shall receive no reduction in such amount.

**(4)**

When any person commences business on or after April 1 in any year, the regulatory fee, if applicable, will be reduced by one-half for that year only. All renewal regulatory fees are calculated at the full rates.

**(c)**

*Penalties.*

**(1)**

Should any occupation tax or administrative fee imposed by this article remain due and unpaid for 90 days from the due date of the tax or fee, the person liable for the tax or fee shall be subject to and shall pay a penalty of ten percent of the tax or fee due plus interest on the delinquent amount at a rate of 1.5 percent per month.

**(2)**

Should any regulatory fee imposed by this article remain due and unpaid for 90 days from the due date of the fee, the person liable for the fee shall be subject to and shall pay interest on the delinquent amount at a rate of 1.5 percent per month.

**(3)**

Should any occupation tax, administrative fee or regulatory fee imposed by this article remain due and unpaid for 90 days from the due date of the fee, in addition to the penalties listed in subsections (a) and (b), the city municipal court may impose a civil fine for failure to pay the tax and/or fee. The civil fine for nonpayment of the occupation tax or regulatory fee shall not exceed $500.00 and may be enforced by the contempt power of the court.

**(4)**

Except for practitioners of professions and occupations, any person violating any provision of this article shall, upon conviction, be punished as provided in section 1-12. In the case of practitioners of professions and occupations, any person violating any provision of this article shall, upon conviction, be subject to the penalties provided in O.C.G.A. § 48-13-21.

**(5)**

The officer charged with the collection of the tax or fee shall issue executions against the delinquent taxpayers for any or all of the following: the amount of the taxes or fees due when the taxes or fees become due; any penalty imposed by this article; and any interest imposed by this article.

**(6)**

In addition to the other remedies provided in this article for the collection of the occupation tax and/or regulatory fee herein levied, the revenue collection officer, upon any tax or installment of such tax or fee becoming delinquent and remaining unpaid, shall issue execution for the correct amount of the tax and/or fee against the persons, partnership or corporation liable for such tax, which

execution shall bear full interest at the rate of 12 percent per annum from the date when such tax and/or fee installment becomes delinquent, and the lien shall cover the property of the person liable for such tax and/or fee, all as provided by the ordinances and Charter of the city and the laws of the state. The lien of such occupation tax and/or regulatory fee shall become fixed on and date from the time when such tax and/or fee or any installment thereof becomes delinquent. The execution shall be levied by the revenue collection officer upon the property of defendant located in the city, and sufficient property shall be advertised and sold to pay the amount of such execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by ordinances and Charter of the city and the laws of the state, and the defendant in such execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the Charter and the laws of the state in regard to tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the revenue collection officer against any person defaulting on the license tax and/or regulatory fee, 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 and/or fee in full together with all interest and costs accrued, the person may collect any fees and charges due him as though he had never defaulted in the payment of the taxes and/or fees.

*(Ord. No. 19-2006, § 1, 10-9-06; Ord. No. 06-2011, § 1(Exh. A), 3-28-11; Ord. No. 10-2011, § 1(Exh. A), 4-11-11; Ord. No. 11-2011, § 1(Exh. A), 4-11-11)*

**State law reference—** Similar provisions, O.C.G.A. §§ 48-13-21; 48-13-26.