

CHAPTER 16

The Chatham County Occupational and Regulatory Tax Ordinance

Chapter 16 was extensively revised
and the amended chapter was
adopted on December 17, 2021.

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ARTICLE I

Business, General Provisions

§16-101 Title. The Title of the ordinance shall be "The Chatham County Occupational Tax Ordinance."

§16-102 Levy of Occupational Tax. Each person engaged in any business, occupation, or profession in unincorporated Chatham County, Georgia, whether from a fixed location in Chatham County or as an out-of-state business with no location in Georgia but which exerts substantial efforts within the state and in unincorporated Chatham County, pursuant to O.C.G.A. §48-13-7, shall pay to Chatham County an occupational tax according to the provisions of this Article.

§16-103 Purpose and Scope of Tax. The occupational tax levied herein is for revenue purposes only and is not for regulatory purposes. The occupational tax applies only to businesses and occupations which are covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26. Other applicable businesses and occupations are subject to, Chatham County taxes pursuant to pertinent general law and/or Chatham County ordinance.

§16-104 Definitions. The following words and terms shall have the meanings shown below when used in this Article:

1. Business. Any person, corporation, partnership, or other legal entity which exerts substantial efforts within unincorporated Chatham County, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, either directly or indirectly.
2. Occupational Tax. A tax levied for revenue raising purposes on persons, firms, partnerships, corporations, and other entities for engaging in a business, occupation, or profession.
3. Administrative Fee. A component of an occupational tax which approximates the reasonable cost of handling and processing the occupational tax.
4. Regulatory Fee. A regulatory fee, as provided under O.C.G.A. 48-13-9, is any payment to Chatham County, whether designated as a license fee, permit fee, or by another name, which Chatham County requires as an exercise of its police power and as a part of or an aid to regulation of a business, occupation, or profession. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory

activity performed by Chatham County. Businesses subject to regulatory fees are identified in Section 16-132 of this Article, entitled Regulatory Fees and References. A regulatory fee may not include an administrative fee. Development impact fees as defined by O.C.G.A. §36-71-2(8), or other costs of zoning or land development are not regulatory fees.

5. Occupational Tax Certificate.

- a. The document issued by the Chatham County Occupational Tax Section of Building Safety and Regulatory Services (hereafter referred to as "Occupational Tax Section" to a business, occupation, or profession which gives evidence of compliance with the requirements of this Article and payment of an occupational tax for the year. The certificate shows name and address of the business, business type, and other pertinent information, but not the amount of tax paid. The name in which a business is transacted and advertised must be the same as the name in which the tax certificate is issued.
- b. Businesses applying for new tax certificate that shows "Inc." or "Incorporated" in the business name must submit a copy of *state incorporation acceptance certificate, or copy of yearly renewal form, showing the incorporated name as registered in the state. Business name will not reflect "Inc." unless this document is on file. (* Does not necessarily have to be Georgia).

6. Gross Receipts.

- a. Inclusions. Gross receipts means the total revenue of the occupation, business, or practitioner for the period, including without being limited to the following:

Total income produced from within the State of Georgia, whether produced from inside or outside the County unincorporated limits, unless the business or practitioner has already paid a business or occupational tax on the income produced outside the County;

- i. Total income without deduction for cost of goods or expenses incurred;
- ii. Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
- iii. Proceeds form commissions on the sale of property, goods or services;

- iv. Proceeds from fees for services rendered; and
 - v. Proceeds from rent, interest, royalty, or dividend income.
- b. Exclusions. Gross receipts shall not include the following:
- i. Sales, use, or excise tax;
 - ii. Sales returns, allowances, and discounts;
 - iii. Proceeds from sales to customers outside the State of Georgia;
 - iv. Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue;
 - v. Gross income on alcoholic beverage sales covered by alcohol license;
 - vi. Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. §1563 (a) (1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. §1563 (a) (2), or between or among wholly-owned partnerships or other wholly-owned entities;
 - vii. Governmental and foundation grants, charitable contributions, or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this ordinance, if such funds constitute 80 percent or more of the organization's receipts;
7. Refunds. Refunds will be made for new tax certificate fees paid in advance but denied by issuing agent. No other refunds may be made for tax certificates issued under the provision of this Ordinance, except by the direction of the Board of Commissioners.
8. Location or 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 that 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.

9. Dominant Business Activity. The activity that is the major source of income of a business that conducts multiple activities. Such dominant business activity represents the largest percentage of business revenues but may not represent a majority of revenues. Businesses are classified according to dominant business activity.
10. Practitioner of Profession or Occupation. A person who is licensed and regulated by the State of Georgia for engaging in a profession or occupation. For purposes of this Article, practitioners of a profession or occupation shall not include a practitioner who is an employee of a business, if the business pays an occupational tax pursuant to this Article.
11. Seasonal Business. A business that is conducted exclusively during a time of the year marked by a special activity or season. Businesses that are recognized as seasonal will not be required to renew their tax certificate by the yearly deadline, will have no proration of fees, and no late penalty. They are identified in the classification schedule by an "S" following the SIC code number.

§16-105 Occupational Tax Fee Structure.

1. Administrative Fee. A non proratable, nonrefundable administrative fee of \$75, as provided in the Occupational Tax Schedule, in this Article, shall be required on all general occupational tax accounts for the initial application, renewal, handling, processing, and enforcement of those accounts. Such administrative fee shall be included in the occupational tax amounts shown in the Occupational Tax Schedule.
2. Occupational Tax.

An occupational tax shall be levied upon those businesses with one or more locations or offices in unincorporated Chatham 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 gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, occupation, or profession as measured by nationwide averages.

Classification by NAICS. Businesses and professions within unincorporated Chatham County shall be classified by dominant business activity into occupation groups according to the classification set forth in the North American Industry Classification System, published by the U. S. Government, Executive Office of the President, Office of Management and Budget. The classification table will be maintained in the

Occupational Tax Section. The tables shall be made available for review and copy in the Occupational Tax Section during regular business hours. The tables are adopted for the calendar year 2021 and shall continue in full force and effective until modified by action of the Chatham County Board of Commissioners. All businesses and occupations, other than those practitioners, listed in section 16-105 (3) hereof, shall be assessed a nonrefundable administrative fee of \$75, for handling and processing business occupational tax registrations, which is a component of the occupational tax for new and existing businesses and is separately identified in the registration process.

Profitability Classes. Businesses shall be assigned to profitability classes by the first two digits of the North American Industry Classification System (NAICS) number. Profitability classes shall reflect business profitability ratios, as measured by nationwide averages derived from statistics, classifications, or other information published by the U.S. Office of Management and Budget, the U.S. Internal Revenue Service, or successor agencies. The six profitability classes with tax rates expressed as decimals are incorporated into the Occupational Tax Schedule in Section 16-106.

TAX RATE ON GROSS RECEIPTS

<u>PROFITABILITY CLASS</u>	<u>BRACKETS (PER \$1,000)</u>
A	\$.47
B	.57
C	.67
D	.77
E	.87
F	.97

(Amended 27 June 1997)

2. Occupational Tax on Professions. Each person engaged in the practice of a profession as described in O.C.G.A. §48-13-9(c)(1) through (18); each attorney; physician; osteopath; chiropractor; podiatrist; dentist; optometrist; psychologist; veterinarian; landscape architect; land surveyor; physiotherapist; public accountant; embalmer; funeral director; civil, mechanical, hydraulic, or electrical engineer; architect; marriage and family therapist, social worker, and professional counselor practicing such profession, whether individually or as a member of a firm, partnership, or corporation, shall elect as such person's entire occupational tax one of the following:
 - a. The occupational tax based on gross receipts combined with profitability ratios as set forth in paragraph A of this Section 16-105.

- b. A fee of \$400 per practitioner licensed by the State, such tax to be paid only at the practitioner's principal office or location. A practitioner paying a fee according to this paragraph shall not be required to provide information to Chatham County relating to gross receipts of the business or practitioner. The per-practitioner fee applies to each person in the business who qualifies as a professional practitioner under the State's regulatory guidelines and framework.

This election is to be made on an annual basis and must be done by the business tax return due date each year.

No occupational tax on professions shall be assessed or collected from any practitioner of a profession whose office is maintained by and who is employed in practice exclusively by the United States, the State of Georgia, a municipality or county of the State, or instrumentalities thereof.

§16-106 Occupational Tax Schedule. The occupational tax amounts, including a \$75 administrative fee, for the various brackets or ranges of gross receipts in each profitability class are shown below:

Occupational Tax by Profitability Class (A - F)

Bracket	Base Rates Range in Dollars	A .00047	B .00057	C .00067	D .00077	E .00087	F .00097
1	\$0 - \$30,000	\$82	\$84	\$85	\$86	\$88	\$89
2	\$30,001 - \$100,000	105	112	118	125	131	138
3	\$100,001 - \$200,000	145	160	175	190	205	220
4	\$200,001 - \$300,000	192	217	242	267	292	317
5	\$300,001 - \$500,000	263	303	343	383	423	463
6	\$500,001 - \$750,000	368	431	493	556	618	681
7	\$750,001 - \$1,000,000	486	574	661	748	836	875
8	\$1,000,001 - \$2,000,000	780	930	1,080	1,230	1,380	1,530
9	\$2,000,001 - \$3,000,000	1,250	1,500	1,725	2,000	2,250	2,500
10	\$3,000,001 - \$4,000,000	1,720	2,070	2,420	2,770	3,120	3,470
11	\$4,000,001 - \$5,000,000	2,190	2,640	3,090	3,540	3,990	4,440
12	\$5,000,001 - \$6,000,000	2,660	3,210	3,760	4,310	4,860	5,410
13	\$6,000,001 - \$8,000,000	3,365	4,065	4,765	5,465	6,165	6,865
14	\$8,000,001 - \$10,000,000	4,305	5,205	6,105	7,005	7,905	8,805

15	\$10,000,001 and over	4,775	5,775	6,775	7,775	8,775	9,775
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§16-107 Occupational Tax Restrictions and Authorizations.

1. No business or practitioner shall be required to pay more than one occupational tax for each of its locations.
2. No occupational tax will be required upon more than 100 percent of a business's gross receipts classification.
3. An occupational tax shall be required from real estate brokers, agents, or companies whose offices are located outside the taxing jurisdiction and who sell property inside the taxing jurisdiction (O.C.G.A. §48-13-17).
4. Any business which is registered with Chatham County and pays an occupational tax based on gross receipts in combination with profitability ratios shall be permitted to conduct its same business activities from a temporary site (a) during recognized public festivals and (b) with a group of registered dealers in a "show" arrangement, provided that any such temporary site shall meet all Chatham County zoning and building code requirements. This provision shall not apply to alcoholic beverage dealers (Chatham County Alcoholic Beverages Ordinance), nor to any other business regulated by Chatham County.
5. Each occupation, profession, or business with a location in unincorporated Chatham County shall provide evidence of proper and current paid fire subscription before any initial or renewed Chatham County occupational tax certificate may be issued.

§16-108 Occupational Tax Certificate Required. No person shall conduct business from a location within unincorporated Chatham County without first registering with the County Occupational Tax Section within thirty (30) days of commencing the business activity. Each location shall be considered a separate business for purposes of this Article. Upon payment by the business of required occupational tax, the Occupational Tax Section shall issue an occupational tax certificate to the business.

The business owner shall display such occupational tax certificate in a conspicuous location that is clearly visible to the public within the business premises, if the taxpayer has a permanent business location in unincorporated Chatham County. If the taxpayer has no permanent business location in unincorporated Chatham County, such occupational tax

certificate shall be kept on the person or within the vehicle of the registered business.

Any occupational tax certificate issued under this Article shall be shown upon demand to any authorized employee of the Occupational Tax Section, Police Department, or other Chatham County Department engaged in performing its authorized functions. If any person should fail or refuse to show an occupational tax certificate upon demand of any authorized County employee, such person shall be in violation of this Article which may result in revocation of the license.

Any business which is registered with Chatham County and pays an occupational tax based on gross receipts in combination with profitability ratio shall be permitted to conduct its same business activities from a temporary site (a) during recognized public festivals and (b) with a group of registered dealers in a "show" arrangement, provided that any such temporary site shall meet all Chatham County zoning and building code requirements. This provision shall not apply to alcoholic beverage dealers (Chatham County Alcoholic Beverages Ordinance), nor to any other business regulated by Chatham County.

§16-109 Occupational Tax Returns; Procedures.

1. Return to be filed. All occupational taxes levied under this Article (except for professionals electing to pay a flat fee) are levied on the gross receipts estimated for the license period. However, for convenience of both Chatham County and the taxpayer, each business subject to the occupational tax shall, on or before April 16 each calendar year, file with the Occupational Tax Section, the most recently filed Federal and Georgia State Income Tax returns showing the gross receipts bracket representing the total actual gross receipts of that business for that period. This return shall be used to determine the final occupational tax for the license period just completed and as an estimate of the gross receipts and occupational tax for the upcoming period. Failure to provide the required documentation is a violation of this Article and may result in a denial or non-renewal of the license.

2. Operation for part of preceding year. Where a business has been in operation for only a part of the preceding year, the amount of gross receipts for such part shall be reported in said return. The return shall also show a figure putting the receipts for such part of a year on an annual basis with the part-year receipts bearing the same ratio the whole-year receipts as the part year bears to the whole year. Said figure shall be the estimate of gross receipts of the business for

the current licensing period in establishing the occupational tax liability.

3. New business. In the case of a new business which did not operate for any period of time within unincorporated Chatham County during the preceding year, the owner or other person liable for the occupational tax shall estimate on an application form the gross receipts bracket representing revenues from the date business is to begin within Chatham County to the end of the licensing period. Occupational tax on such estimates shall be paid within thirty days of commencement of the business activity.
4. Prorated Occupational Tax. New tax certificates issued between July 1 and December 31, shall have Occupational Tax prorated to 50% of the tax imposed, unless otherwise stated in this ordinance. Administrative fees, Regulatory fees, businesses designated as seasonal are not prorated.
5. Payment of tax. Based on the gross receipts bracket identified on the above described return, each business shall determine the occupational tax amount for its profitability class from the Occupational Tax Schedule provided by the Occupational Tax Section with the return form. Such business shall submit payment of that tax amount along with the return by the due date prescribed by this Article.
6. Underpayment of tax. If the amount of occupational tax paid for the preceding licensing period based on the prior year's estimate is less than the amount of occupational tax due for the preceding period based on gross receipts reported on the current year's return, the difference plus a 10 percent or \$25, whichever is greater delinquency fee shall be due and payable. The Occupational Tax Section will calculate the additional tax plus a delinquent fee of ten (10) percent of the tax due or \$25, whichever is greater. The Occupational Tax Section will issue a bill for the full amount due. Such bill shall be due and payable within ten (10) days of the date of the letter.
7. Overpayment of tax. If the amount of business tax paid for the preceding period based on the prior year's estimate is determined to exceed the amount of occupational tax due for the preceding period based on gross receipts reported on the current year's return, the difference is refundable to the taxpayer. The Occupational Tax Section will calculate the amount of overpayment for the preceding period, using the tax rate for that period, and will initiate a request for refund of that amount.

§16-110 Duration of Occupational Tax Certificate. Each occupational tax certificate shall be for the calendar year published on the certificate and each succeeding calendar year. Such certificate shall expire on December 31 of the year of issuance; provided, however, that a registered business may continue to operate on its previous expired certificate until the due date for renewal.

§16-111 Due Date. Occupational taxes, and any applicable regulatory fees shall be due and payable in full to the Occupational Tax Section per the schedule published by Building Safety and Regulatory Services each year and shall, if not paid by the due date each year, will be subject to delinquency penalties as prescribed in this Article. On any new business or profession begun in unincorporated Chatham County, the tax shall be delinquent if not paid within thirty (30) days of commencing the business or professional activity in Chatham County.

§16-112 Delinquency Fees. Where the payment of occupational tax is past due and unpaid, a delinquency fee of the greater of \$25 or ten percent (10%) of the amount due shall be imposed from the due date. For a new business which fails to register and pay an occupational tax within thirty (30) days of engaging in business within unincorporated Chatham County shall be considered delinquent and shall, in addition to the above, be subject to an additional fee fifty percent (50%) greater than the tax fee due for a full year, except businesses that are classified as seasonal.

Any business, including, but not limited to; owner, corporation, partnership or other legal entity that declares to be out of business, or fails to renew their tax certificate, then later, (within one year) reapplies for, or has an immediate family member to apply for a new tax certificate for the same or similar classification under the same or different business name, shall pay the full year's tax plus a delinquency fee of the greater of \$25 or ten percent (10%) of the amount due and an additional fee of fifty percent (50%) greater than the tax fee due for a full year.

§16-113 Penalty for Failure to Obtain or Renew Proper License.

1. If any person transacts or offers to transact business within unincorporated Chatham County without first having registered and paid the occupational tax for the current license year, and if any person transacts or offers to transact business within unincorporated Chatham County after said occupational tax becomes delinquent, such offender shall, upon conviction in the Magistrate Court of Chatham County, be punished by a fine not to exceed \$1,000 and/or sentenced to confinement in

jail for not more than 30 days, or in the discretion of the judge.

2. Any person in violation of this ordinance shall appear in court and must not operate the business activities until the license has been issued/renewed.

§16-114 Occupational Tax on Business with No Location in Georgia.

An occupational tax is 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 in Georgia is in unincorporated Chatham County and the business or practitioner:

1. Pursuant to O.C.G.A. §48-13-7, has one or more employees or agents who exert substantial efforts within unincorporated Chatham 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 within unincorporated Chatham County.

Out-of-state businesses with no location in Georgia shall be assessed occupational taxes based on the gross receipts of the business as defined in O.C.G.A. §48-13-7 which are reasonably attributed to sales or services in the State of Georgia.

§16-115 Allocation of Gross Receipts of Business with Multiple Intra- or Interstate Locations.

For those businesses that have multiple locations inside and outside of unincorporated Chatham County, where the gross receipts can be allocated to each location, the gross receipts used to determine the occupational tax assessed will be those gross receipts distributed to each location within unincorporated Chatham County. 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 Chatham County and elsewhere and allotted to those locations. Upon request, the business or practitioner with a location of office situated in more than one jurisdiction shall provide to the Occupational Tax Section the following:

1. Financial information, such as a copy of the last filed Federal and/or Georgia State Tax Returns, necessary to allocate the gross receipts of the business or practitioner; and
2. Information relating to the allocation of the business's or practitioner's occupational tax assessed by other local governments.

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

§16-116 Exemption for Non-profit Charitable Organizations. No person or firm on which an occupational tax is levied by this Article shall be exempt from said tax on the ground that such business is operated for a charitable purpose unless 50 percent (50%) or more of the entire proceeds from said business are devoted to such purpose. This exemption shall not apply to any such organization conducting business in an industry which is regulated by Chatham County ordinance. A non-profit charitable organization is defined as an organization which is classified as non-profit by the Federal Internal Revenue Service and is exempt from Federal Income Taxes under Internal Revenue Service regulations. The Occupational Tax Section may require evidence of allocation of income to charitable purpose and evidence of tax exempt status before exemption is granted. Exemption from registration and payment of occupational tax does not exempt any such business from compliance with Chatham County's zoning, building code, and other regulations. Any exemption granted shall be subject to revocation in the event any said organization should fail to maintain its tax exempt status.

§16-117 Veteran's Certificate of Exemption. Each person operating a business in unincorporated Chatham County under a Veteran's Certificate of Exemption issued by the State of Georgia, Department of Veterans Service, shall before conducting such business file with the Occupational Tax Section an application for a free occupational tax certificate on a form furnished by the Occupational Tax Section. Such application shall provide the name of the veteran, location of the proposed business, and other pertinent information about the operations of such business. An application for a free occupational tax certificate shall be subject to the same conditions for approval as a regular occupational tax certificate. No person other than the applicant may be employed by such business.

§16-118 Vocational Rehabilitation Exemption. Each person operating a business in unincorporated Chatham County as a client of the State Department of Education, Division of Vocational Rehabilitation, after being certified by such agency, shall before conducting business file an application for a no cost occupational tax certificate with the Occupational Tax Section on a form furnished by the Occupational Tax Section. Such application shall provide the name of the client, location of the proposed business, and

other pertinent information regarding the operation of such business. Such application for a no cost occupational tax certificate shall be subject to the same conditions for approval as a regular occupational tax certificate. No person other than the applicant may be employed by such business.

§16-119 Permit for Charitable or Religious Solicitor, Solicitor for Subscriptions. Pursuant to Article III, the Transient Merchant, Peddler, and Solicitor Ordinance, the Occupational Tax Section is authorized to issue a permit, as defined by Chatham County Code, Article III, Section 16-302, paragraphs #2 and #3, to any qualifying solicitor for charitable or religious purposes, as defined by Section 16-302, paragraph (6) of Code, and to any solicitor for subscriptions, as defined by paragraph (7) of said Code section. Application shall be made on forms to be provided by the Occupational Tax Section. Said permit shall be free of charge, except for a \$25.00 administrative fee to defray administrative costs of issuing a permit.

§16-120 Evidence of State Licensing Required, if applicable. Each person who is required to be licensed by the State of Georgia pursuant to O.C.G.A., Title 43, shall provide evidence of proper and current state licensing before any initial Chatham County occupational tax certificate may be issued.

§16-121 Evidence of Qualification Required, if applicable. Any person required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of a Chatham County occupational tax certificate, show evidence that such requirements have been met.

§16-122 Businesses Not Covered by this Article. The following businesses are not covered by the provisions of this Article but may be assessed an occupational tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia or by local law:

1. Alcoholic beverage establishments governed by Chatham County Code, Chapter 17.
2. Alcoholic beverage establishments governed by Chatham County Code, Chapter 17.
3. Depository financial institutions governed by O.C.G.A. §48-6-93, and Article IX of this Chapter.
4. Those businesses regulated by the Georgia Public Service Commission.

5. Those electrical service businesses organized under O.C.G.A. Title 46, Chapter 3.
6. Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
7. Cooperative marketing associations governed by O.C.G.A. §2-10-105.
8. Motor common carriers governed by O.C.G.A. §46-7-15.
9. 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.)
10. Facilities operated by a charitable trust governed by O.C.G.A. §48-1355.
11. Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. §48-5-356.

The Occupational Tax Section may require any business claiming not to be covered by the provisions of this Article to provide specific and detailed evidence showing such non-coverage.

§16-123 Occupational Tax Inapplicable Where Prohibited by Law or Provided for Pursuant to Other Existing Law. An occupational tax shall not apply to any part of a business where such levy is prohibited or exempted by the laws of Georgia or of the United States.

§16-124 Gross Receipts Information Confidential. Except for judicial or other proceedings necessary to collect the occupational tax hereby levied, it shall be unlawful for any officer, employee, agent, or clerk of Chatham County, or any other person to divulge or make known in any manner the amount of gross receipts or the gross receipts bracket set forth or disclosed in any business tax return required under this Article, or the amount of occupational tax paid if based on gross receipts. Gross receipts information shall be confidential and open only to the officials, employees, agents, or clerks of Chatham County using said information for the purpose of this occupational tax levy and collection of the tax. Independent auditors or bookkeepers employed by Chatham County shall be classed as "employees" and told of this confidentially requirement. Nothing herein shall be construed to prohibit the publication by County officials of statistics and other business information, classified and presented in such a manner so as to prevent the disclosure of the gross receipts of particular businesses. Nothing herein

shall be construed to prohibit inspection of occupational tax records, including gross receipts information, by duly qualified employees of the tax departments of the State of Georgia, the United States, and other local governments.

§16-125 Authority to Enter Business. For the purpose of classifying business activity or otherwise administering this Article, the Occupational Tax Section, through its officers, agents, employees, or representatives shall have authority to enter any business premises at any reasonable time during regular business hours when said business is open to the public, or at another time arranged with the business.

The Occupational Tax Section, through its officers, agents, employees, or representatives, may inspect the books and records of a business for the purpose of determining the accuracy of the information provided on the returns and shall have the right to inspect the books and records of the business at the registered business location in Chatham County, Georgia. Further, upon request of the Occupational Tax Section, such business shall submit books and records within ten (10) business days to the Occupational Tax Section office for inspection by a representative of Chatham County. Failure to make such books and records available at the business location and failure to submit such books and records to the Occupational Tax Section within ten (10) days, if so requested, shall be considered a violation of this Article and punishable by immediate revocation of the business license as outlined in 16-131 of this Article.

Adequate records shall be kept or made available in Chatham County, Georgia, for examination by the Occupational Tax Section for a period of three (3) years.

If, after examination of the books or records, it is determined that a deficiency occurs as a result of under reporting, such deficiency, plus a penalty of 10 percent of the past due tax amount and shall be due within 10 (10) business days of the date of the delinquency notice.

§16-126 Administrative and Enforcement Provisions; Authority to Require Financial Information. If at any time the Occupational Tax Section has reason to believe that the dominant business activity has changed or has been misreported, or that the gross receipts bracket has changed or has been miscalculated or misreported, the Occupational Tax Section may require the owner, operator, or an officer of such business to submit an affidavit setting forth under oath the dominant business activity and gross receipts bracket determined according to this Article.

The Occupational Tax Section shall have authority to require any business to provide a copy of the page or section of its Federal and/or State income tax return which shows gross income of the business, and to require that the owner, operator, or an officer of the business certify under oath that such copy is true and correct. Any such required information shall be limited to that which discloses gross business income and any adjustments made to calculate the gross receipts reported to Chatham County for occupational tax purposes.

The Occupational Tax Section shall have authority to require any business to provide a statement from a licensed and practicing Public Accountant (who is not an employee of the business), such statement to set forth and certify the gross receipts, or gross receipts bracket, upon which the occupational tax is based, along with a full and complete explanation of any adjustments to gross receipts.

All financial information provided by a business under this section shall be subject to the confidentiality provisions of Section 16-123 above.

Failure to provide such financial information to the Occupational Tax Section within ten (10) days if so requested shall be considered a violation of this Article.

If examination of the financial information provided by a business shows that a deficiency occurs as a result of under reporting, such business shall immediately pay the deficiency, plus a penalty of ten percent (10%) of the past due tax amount or \$25 whichever is greater.

§16-127 Affidavit Authorized. If at any time during the licensing period the Occupational Tax Section has reason to believe that the dominant business activity has changed or has been misreported, or that the profitability ratio bracket has changed or has been miscalculated or misreported, the Occupational Tax Section may require such business to submit a sworn affidavit setting forth under oath the dominant business activity and profitability ratio bracket as determined according to this Article.

§16-128 Rules and Regulations. The Occupational Tax Section shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this Ordinance or any other state or federal laws, for the administration and enforcement of the provisions of this Ordinance including the collection of the occupational tax fees hereunder.

§16-129 Registration for Business Not Covered in Schedule. When for good and sufficient reasons it may become proper to require registration for occupational tax purposes of any person or persons, whether resident or non-resident, engaging or proposing to engage in a business or occupation within unincorporated Chatham County, where such business activity is not specifically included in the Listing of Business Types, the Director may establish and implement an appropriate business category and a just and equitable occupational tax rate for such activity.

§16-130 Requirement of Public Hearing Before Tax Increase. After January 1, 1996, the Chatham County Board of Commissioners shall conduct at least one public hearing before adopting any ordinance or resolution which will increase the occupational tax as set forth in this Article.

§16-131 Revocation of License. Occupational tax certificates issued under this Article shall be subject to revocation by the Director of Building Safety and Regulatory Services for violation(s) of this Article.. Revocation of a business license includes an immediate cease and desist order for any business activity. All occupational taxes previously collected will be forfeited and any application for reinstatement will be charged at the full rate. Applications for reinstatement will not be accepted until compliance with this Article has been satisfied.

Within ten (10) days of the revocation of a license, the licensee may appeal the revocation to the County Manager in writing. Upon review of the revocation, the County Manager shall issue a written decision to support the revocation or to reinstate the license.

§16-132 Regulatory Fees and References.

1. Regulatory Fees. Any business of the type listed below operating within unincorporated Chatham County shall pay a regulatory fee in lieu of an occupational tax.

a. Application Required Before Annual Renewal of Occupational Tax Certificate. Certain business classifications require annual application to be submitted for renewal. Application forms are provided on Chatham County webpage.

b. Disabled Veteran Certificate. A certificate is issued from the Probate Court to qualified Veterans and must be presented to the Occupational Tax Section before a new or renewal occupational tax certificate may be issued.

- c. Fire Inspector. Approval from the County Fire Inspector is required on certain type businesses before an occupational tax certificate may be issued.
- d. Health Department. Application for an occupational tax certificate to engage in any business which involves serving prepared foods, and in-home health care units, shall be approved by the Chatham County Health Department before an occupational tax certificate may be issued.
- e. Police Department. Approval required before occupational tax certificate may be issued for certain business classifications, including, but not limited to: Alcoholic beverages, Sunday sales, Escort or dating service, Gun sales, Pawnbrokers, Loan or Mortgage brokers, Detective agency or security guard service, and all transient merchants & peddlers.
- f. State License Requirements. Certain type businesses are required to hold, in addition to a local occupational tax certificate, a Georgia State license. County occupational tax certificates will not be issued until a copy of the current state license is submitted. Businesses required to hold a state license include, but not limited to:
 - i. Auctioneer
 - ii. Automobile Dealer, Used Automotive Parts Dealer, Used Barber
 - iii. Beautician (Cosmetologist)
 - iv. Contractor - Electrical, Electric Signs Contractor - Low Voltage Alarm Systems Contractor - Low Voltage Communications Systems
 - v. Contractor - Low Voltage Electrical, Unrestricted Contractor - Fire Protection Sprinkler Systems Contractor - Heating, Refrigeration, Air Conditioning Contractor - Plumbing
 - vi. Contractor - Prefabricated Building Erection/Installation Counseling Service - Personal)
 - vii. Counselor, Marriage and Family
 - viii. Day Care Center (SIC 8351, 8352, 8353, 8354)
 - ix. Exterminator, Pest Control Service Funeral Director
 - x. Hearing Aid Dealer
 - xi. Motor Vehicle Dealer - New Polygraph Examiner
 - xii. Private Detective, Security Agency Professionals, as defined by State law Real Estate Agent (Broker)
 - xiii. Warehouse (O.C.G.A. 10-4-10)

- g. Zoning. All occupational tax applications must be approved by the Zoning Administrator before further required approvals or issuance of occupational tax certificate is processed.

Business Type	Fee
Amusement Park, Circus, Carnival - Itinerant (Ref.a)	\$200 per day
Auctioneer - Transient	\$100 per day \$500 maximum
Auctioneer for Non-profit Organization Auction (Ref.b)	\$25 each auction
Escort Service	\$470 annually
Fortunetelling and Similar Practices Teller (Ref.c)	\$1000 annually
Massage Therapy practice (Ref. d)	\$2000 annually
Massage Therapist (Ref. d)	\$150 annually
Mobile Home Park (Ref. e)	\$5. per space up to 50 spaces, additional spaces @ \$15. ea. Maximum \$900.
Precious Metals Dealer - (Ref. f)	\$150 per day, \$1,050 maximum annual fee
Special Event (Ref. g)	\$100 per/day,+ each vendor: \$10 per day
Transient Merchant (Ref.h)	\$110 per day, \$550 maximum fee

2. Exemptions. The following groups shall be exempt from paying regulatory fees:
- a. Disabled veterans of any war or armed conflict in which any branch of the United States armed forces was involved, whether under United States command or otherwise;
 - b. Blind persons;
 - c. Veterans of peace-time service in the United States armed forces who have a disability that was incurred during the time of service;
 - d. A local board of education; and
 - e. Any state or local authority, nonprofit organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair.
3. Regulatory References. The following regulatory references are separate and distinct from the occupational tax. References shall be used in conjunction with the reference numbers shown with individual business types in Section 16-132, Listing of Business Types.

- a. Amusement Park, Circus, Carnival - Itinerant. For a circus, carnival, or similar itinerant show or exhibition not presented within any regularly registered amusement park, theater, auditorium, arena, or building which is permitted to be used for the offering of entertainment for value, approval of the Health Department and the Occupational Tax Section (zoning and electrical) shall be required before the occupational tax certificate may be issued. In addition, such itinerant show shall give evidence of compliance with O.C.G.A. Section 43-1-15, as related to registered agent and insurance or bond, and shall submit with its registration application a hold-harmless agreement addressed to the Chairman and Board of Commissioners of Chatham County.
 - i. The occupational tax may be waived when such carnival, circus, or exhibition is sponsored by a bona fide local non-profit organization under the following conditions: (a) evidence must be presented showing tax-exempt status of the sponsoring organization under Internal Revenue Service regulations, unless such organization is well-known and of long standing in the community, and (b) a sworn statement of intent to pay at least 50% of net proceeds of the event to the sponsoring organization shall be submitted with license application.
- b. Auctioneer for Non-Profit Organization Auction. This license shall be taken out by any auctioneer who is not otherwise licensed as an auctioneer by Chatham County and who conducts an auction in unincorporated Chatham County solely for a non-profit tax exempt organization. Any non-profit organization sponsoring an auction has primary responsibility for ensuring that the auctioneer holds valid State and County licenses.
- c. Fortunetelling or similar practices. Refer to Chatham County Code, Article V.
- d. Massage Therapy and Therapist. Refer to County Code, Article VIII.
- e. Mobile Home Park. County Code allows for all Mobile Home Parks to be inspected annually for code compliance before annual occupational tax certificate may be issued. See Code #9-101.
- f. Precious Metal Dealers. Each precious metals dealer, whether local or transient, shall, as a condition to issuing of an occupational tax certificate by Chatham

County, conform with all Georgia and local laws regulating buying and selling of precious metals and/or gemstones. Approval is required through zoning and police department.

- g. Special Event. Activities conducted on County owned or privately owned property, including but not limited to parades, festivals, carnivals, fairs, concerts and rallies which may encompass one-day events as well as events spanning several days. Special events must be approved by the following persons to ensure compliance with the requirements contained herein and the Parade and Public Assembly Ordinance, if applicable: Zoning Administrator, Fire Inspector, Health Department, Chatham County Police Department and the Director of Building Safety and Regulatory Services or his/her designee. The Director or his/her designee shall be responsible for reviewing compliance with the Parade and Public Assembly Ordinance. See the Special Events Ordinance.
- h. Transient Merchant, Peddler, and Solicitor. Refer to Transient Merchant, Peddler, and Solicitor Ordinance of County Code, Article III.
- i. Refer to Article VIII of this chapter for ordinance details.

§16-133 Classification Schedule. The classification and profitability schedule is maintained in the Occupational Tax Section office and shall be made available for review and copy during regular business hours. The schedule is also available on the Building Safety and Regulatory Services website at chathamcounty.org. The schedule is adopted for the calendar year 2021 and shall continue in full force and effect until modified by action of the Chatham County Board of Commissioners.

§16-134 Alcoholic Beverage Licenses.

- 1. Regulatory Fees. Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, regulatory fees for alcoholic beverage establishments are levied pursuant to the Chatham County Code, Chapter 17.

§16-135 Reserved.

§16-136 Reserved.

§16-137 Responsibility. Chatham County or any of its agents cannot be held responsible for loss or theft of tax certificates or other documents through the mail.

§16-138 Administration of Ordinance. The Occupational Tax Section shall administer and enforce the provisions of this Ordinance for the levy, assessment and collection of license fees and penalties imposed herein.

§16-139 Duties of Occupational Tax Section. The Director or an authorized representative, shall have, among others, the following duties:

1. To prepare and provide the necessary forms for the registration and application for the occupational tax of a business, profession, or occupation and for the submission of required information as may be necessary to properly administer and enforce the provisions of this Ordinance.
2. To issue to each person, an occupational tax certificate within a reasonable time after the payment of the occupational tax fee assessed and levied in this Ordinance; provided, however, where under other Ordinances of the County permits, certifications and compliance with the enumerated conditions are required for the operation of the business, the Occupational Tax Section shall not issue such occupational tax certificate until the applicant exhibits to the Occupational Tax Section such obtained permits, certifications and compliance.
3. To issue executions for the collections of all outstanding fees levied and assessed under the terms of this Ordinance, together with penalties and interest. Such executions shall be collected in the manner provided by law for the collection of other taxes and fees due the County.

§16-140 Rules and Regulations. The Occupational Tax Section shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this Ordinance or any other state or federal laws, for the administration and enforcement of the provisions of this Ordinance including the collection of the business/occupational tax fees hereunder.

§16-141 Repealer Clause. All Ordinances, other laws or parts of Ordinances, of Chatham County concerning "Occupational Taxes" enacted prior to this Ordinance are hereby repealed in their entirety and any other Ordinance or other law that is inconsistent or in conflict with the provisions of this Ordinance is hereby repealed. This Ordinance shall not be construed to apply in any way to the selling of alcoholic beverages or wines which has a specific license Ordinance separate and apart from this Ordinance.

§16-142 Severability. Should any section, provision, or clause of any part of this ordinance be declared invalid or unconstitutional, or if the provisions of any part of this ordinance as applied to any particular situation or set of circumstances be declared invalid or unconstitutional, such invalidity shall not be construed to affect portions of this ordinance not so held to be invalid, or the application of this ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent of the County that this ordinance would have been adopted had any such invalid portion not been included herein.

§16-143 Effective Date. This Ordinance shall become effective January 1, 2022.

ARTICLE II

Books and Magazines

§16-201 Soliciting Book and Magazine Orders.

1. Notwithstanding any other ordinance or provision within the licensing regulations of Chatham County, each person engaged in canvassing for the purpose of taking book orders or magazine orders where no deliveries are made by the canvasser and where money may or may not be collected by the canvasser in unincorporated Chatham County, shall be required to have a license and shall pay a license fee of Twenty-five Dollars (\$25.00) for each week or portion thereof while canvassing. This license requirement shall be exclusive for the type of business and occupation defined herein. The license shall issue for the period of time requested by the applicant and shall be issued upon the payment of the proper license fee for the period of time requested.
2. Any person canvassing in the unincorporated area without a license while canvassing for the purposes set forth in subsection 1 of this section, shall be guilty of a violation of this ordinance and fined \$100.00 or 30 days in the Chatham County jail or both. Each day of canvassing without a license shall constitute a separate offense. State Code Ref O.C.G.A. 36-60-3

§16-202 Adult Book Stores, etc.; Definitions. The following words, terms and phrases, when used in this ordinance, shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

1. Adult bookstore means any commercial establishment in which is offered for sale any book or publication, film, or other medium which depicts sexually explicit nudity or sexual conduct.
2. Adult movie house means any movie theater which on a regular, continuing basis shows films rated "X" by the Motion Picture Coding Association of America or any movie theater which presents for public viewing on a regular, continuing basis so-called "adult films" depicting sexual conduct.
3. Explicit media outlet means any commercial establishment which has an inventory of goods that is composed of at least 50 percent of books, pamphlets, magazines, or other printed publications, films, or other media which depict sexually explicit nudity or sexual conduct.

4. Sexual conduct means acts of masturbation, homosexuality, sodomy, sexual intercourse, or physical contact with a person's clothed or unclothed genitals, pubic area, buttocks, or, if such person is female, breast which, to the average person, applying contemporary community standards, taken as a whole, lacks serious literary, artistic, political, or scientific value and predominantly appeals to the prurient interest, that is, a shameful or morbid interest in nudity or sex.
5. Sexually explicit nudity means a state of undress so as to expose the human male or female genitals or pubic area with less than a full opaque covering or the depiction of covered or uncovered male genitals in a discernibly turgid state which, to the average person, applying contemporary community standards, taken as a whole, lacks serious literary, artistic, political, or scientific value and predominantly appeals to the prurient interest, that is, a shameful or morbid interest in nudity or sex.

§16-203 Same; Businesses Regulated. It is declared that for the protection of public health, safety, and morality the following businesses shall be regulated and an annual business license required to be obtained by them before they shall operate in unincorporated Chatham County, Georgia. For purposes of issuing an annual license to operate, each of the following is declared to be a separate and distinct business necessary for the regulation and requiring a separate license, therefore:

1. Adult bookstores, explicit media outlets, and adult movie houses, in which there is offered for sale to persons eighteen (18) years of age or above any book or publication, film, or other media which depicts non-obscene nudity or sexual conduct, shall pay a license fee as listed in the Business/Occupational Tax Ordinance.
 - a. Said Adult Book Stores shall not sell or distribute any of the above material to a minor nor shall said store allow a minor to enter its premises.
 - b. Said Adult Book Stores shall not maintain on their premises any coin-operated movies or videotapes; sell artificial sexual devices, aids, or contraptions; maintain, keep or operate any closed-circuit TV shows; or maintain or operate an adult movie house without first obtaining the license hereafter provided.
2. Any business that sells or distributes artificial sexual devices, aids, or contraptions without medical prescriptions

shall pay an annual license fee as listed in the Business/Occupational Tax Ordinance.

- a. Said devices, aids, and contraptions shall not be sold to minors and the premises on which said devices and contraptions are sold shall be opened only to those individuals who are eighteen (18) years of age or above. Minors shall not be allowed to enter the premises.
- b. The business shall provide the purchaser the name and address of the person from whom the business obtained said devices, aids, or contraptions and the date and place purchased by said business.

§16-204 Same; License Due Date. The license required above shall be due for renewal annually on or before the expiration date printed on the license.

§16-205 Same; Criteria for License. In determining whether or not a license applied for hereunder shall be granted the following shall be considered in the public interest, health, and welfare:

1. The moral character of the applicant;
2. The location of the business in an area zoned for commercial or industrial purposes;
3. The location of the business as to creation of traffic congestion or traffic hazards;
4. The effect the location of the business has on the adjacent and surrounding property values;
5. The precautions the license applicant is to take in preventing minors from entering the business establishment or seeing the materials;
6. The precautions the license applicant is to take to prevent sales and dissemination of obscene materials as defined by the laws of Georgia; and
7. The applicant shall have attached to the license application a certificate from the Chief of Police of Chatham County certifying the following:
 - a. The applicant has been investigated by the Chatham County Police Department and he has not been convicted of any crime.

- b. The location of the business establishment is not within 200 yards of any church, religious book store, public park, public housing project, hospital, any school, college, recreation center, or private residence.
- c. The applicant has delivered to the Chief of Police of Chatham County a diagram showing the location of all mechanical and electrical equipment to be used in the operation of said business. The name and address of the owner of said equipment and the name and address of any person leasing or renting the same.
- d. The applicant has delivered to the Chief of Police of Chatham County all codes necessary to decipher or unscramble all media or any other material written or otherwise, which is in code.

§16-206 Same; License for Each Business. If any person desires to operate one (1) or more of the above-regulated businesses on or in the same building it shall be necessary to have a license for each business to carry on such commercial enterprise.

§16-207 Same; Location of Business. All businesses required to be licensed under this ordinance shall be licensed to do business only in areas zoned for commercial or industrial purposes. The location of the business shall not be within 200 yards of any church, synagogue, or other religious houses of worship, Christian book store, public park, public housing project, hospital, any school, college, recreation center, or private residence. Said businesses regulated herein are hereby prohibited from operating at any location that does not conform to the requirements of this ordinance.

§16-208 Same; Qualifications of Applicant. All applicants for a license hereunder shall be of good moral character and shall not have been convicted of any crime and they shall satisfactorily meet all the requirements outlined in Section 16-204.

§16-209 Same; Minors. Any person or business that sells to a minor or allows a minor on the premises of the business or sells obscene materials shall be guilty of violating this ordinance and shall, upon conviction, be penalized as hereunder provided and the same shall constitute a public nuisance subject to being enjoined therefrom.

§16-210 Same; New Business; Start of Operations. Any person desiring to operate a business in said County must, before conducting or offering to conduct any transactions, secure a valid license.

- §16-211** Same; Separate Business. Where a business is conducted at more than one location or place, each location or place shall be considered a separate business under the terms of this ordinance, and a separate license fee shall be levied and paid.
- §16-212** Same; License To Be Displayed. All persons shall exhibit and display the license issued to them in some conspicuous place in their business establishment.
- §16-213** Same; Duration of License. Such license referred to in this ordinance shall automatically expire on date printed on the license.
- §16-214** Same; Refunds. No refunds may be made for a license issued under the provisions of this ordinance.
- §16-215** Same; Prorated Licence Fees. All licenses issued must be for the full amount of the prescribed fee. Licenses are not prorated.
- §16-216** Same; License Transfers. All business licenses issued hereunder shall be non-transferable.
- §16-217** Same; Change of Address. Any person moving from one (1) location to another shall require a new certification from the Chief of Police of Chatham County.
- §16-218** Same; Name of Business on License. The name in which business is transacted and advertised must be the same as the name in which the license is issued.
- §16-219** Same; Renewals. License renewals shall be effected by paying the prescribed fee on or before the expiration date printed on the license.
- §16-220** Same; Penalties. Failure to comply with any of the requirements and provisions of these regulations, including violation of conditions and safeguards established in connection with grants of variance or special exception, shall constitute a violation of this Ordinance. Any person who violates this Ordinance or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$500, or imprisoned in the County Jail for not more than 30 days, for any single offense, or any combination thereof, and in addition, shall pay all costs and expenses involved in the case. Each day such violation continues shall be considered a separate offense. Nothing herein contained shall prevent Chatham County from taking such other lawful action as

is necessary to prevent or remedy any violation of this Ordinance.

§16-221 Same; Administration of Ordinance. The Occupational Tax Section shall administer and enforce the provisions of this Ordinance.

§16-222 Duties of Occupational Tax Section. The Director of Building Safety and Regulatory Services or his authorized representative, shall have, among others, the following duties:

1. To prepare and provide the necessary forms for the registration and application for license of a business, and for the submission of required information as may be necessary to properly administer and enforce the provisions of this Ordinance;
2. To issue to each person a business license within a reasonable time after the payment of the license fee assessed and levied in this Ordinance; provided, however, where under other ordinances of the County permit, certifications and compliances with the enumerated conditions are required for the operation of the business, the Occupational Tax Section shall not issue such business license until the applicant exhibits to the Occupational Tax Section such obtained permits, certifications, and compliances; and
3. To issue executions for the collection of all outstanding fees levied and assessed under the terms of this Ordinance, together with penalties and interest. Such executions shall be collected in the manner provided by law for the collection of other taxes and fees due the County.

§16-223 Same; Rules and Regulations. The County Manager shall have the power and authority to make and publish reasonable administrative rules and regulations not inconsistent with this Ordinance or other laws of the County and the State of Georgia, or the constitution of this State or the United States, for the administration and enforcement of the provisions of this Ordinance and the collection of the license fees hereunder.

§16-224 Same; Use of Funds. Funds received under this Ordinance shall be used in the County.

ARTICLE III

Transient Merchant, Peddler and Solicitor

§16-301 Title. The title of this Ordinance shall be "The Transient Merchant, Peddler and Solicitor Ordinance."

§16-302 Definitions. The following words and phrases shall have the meanings set forth below, unless the use of any such word or phrase in context clearly indicates otherwise:

1. Street. The word "street" shall mean and include any street, alley, avenue, court, sidewalk, public right-of-way, or any other public place within the unincorporated area of Chatham County.
2. Transient Merchant. A transient merchant is any person, firm, or corporation, whether resident or non-resident of Chatham County, who has no permanent, regular place of business within the County and who engages in the business of selling or offering to sell goods or services from a temporary fixed place of business located within the County, including any room or space in a hotel or motel, boarding house, public or private building, or any other fixed place of business within the County; provided, however, that no merchant shall be considered a transient merchant under this Ordinance if, (1) such merchant is a bona fide commercial traveler selling goods at wholesale by samples; or (2) such merchants has already paid a license fee to Chatham County for the privilege of conducting a permanent business; or (3) such merchant is a peddler otherwise licensed by the County to sell goods from place to place.
3. Transient Peddler. A transient peddler is any person who is a non-resident of the County, who has no permanent, regular place of business within the County, and who engages in the business of selling or offering to sell goods or services by going from place to place within the County, except a person selling agricultural products and holding a letter from a County Agent certifying that the products were produced by that person.
4. Local Peddler. A local peddler is any person who is a resident of the County, who has no regular fixed place of business within the County, and who engages in the business of selling or offering to sell goods or services by going from place to place within the County, except a person selling agricultural products and holding a letter from a County Agent certifying that the products were produced by that person.

5. Street Barker. For purposes of this Ordinance, a street barker is defined as any peddler, whether transient or local, who does business during recognized festival days in Chatham County, and who limits his business to selling or offering to sell novelty items and similar goods in the area of the festival or parade.
6. Solicitor for Charitable or Religious Purposes. Any person who solicits contributions from the public, either on the streets of the County or door-to-door, for any charitable or religious organization, and who does not sell or offer to sell any single item at a cost to the purchaser in excess of ten dollars (\$10.00), shall be defined as a solicitor for charitable or religious purposes. No qualification as a "charitable" or "religious" organization shall exist unless the applicant, (1) is able to demonstrate a current exemption certificate from the Internal Revenue Service pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, as amended, or (2) has maintained in Chatham County a continuous existence as a charitable or religious organization for a period of three years prior to the date of its application pursuant to this Ordinance.
7. Solicitor for Subscriptions. Any person who solicits subscriptions by going from place to place within the County and who offers for sale subscriptions to magazines or other materials protected by the First Amendment of the Constitution of the United States of America shall be defined as a solicitor for subscriptions.
8. License. The right or privilege granted by the County of Chatham to engage in business as a transient merchant or peddler within the corporate limits of the County. Evidence that such right or privilege has been granted shall be in the form of a license document issued by the County, which document shall be kept at the merchant's place of business within the County or on the peddler's person or within the peddler's vehicle.
9. Permit. The authorization granted by the County of Chatham to solicit for charitable or religious purposes or to solicit subscriptions as defined by this Ordinance, there being no fee nor charge for such permit. Evidence that such authorization has been granted shall be in the form of a document issued by the County.
10. Booth, Stand. Any table, shelf, counter, cart, or other facility, whether mobile or fixed, which is placed on a street or other public place within the County for purpose of selling or offering to sell any good or service to the public, or for soliciting for any purpose, except for any non-motorized

wheeled vehicle which is properly licensed under Section 16-315 of this Ordinance.

§16-303 License or Permit Required. No person, firm, or corporation shall operate a business as a transient merchant or peddler within the County unless a license for such business has first been granted by the County, and no solicitor for charitable or religious purposes or solicitor for subscriptions as defined by this Ordinance shall solicit within the County unless a permit has been granted by the County in accordance with the provisions of this Ordinance. Such license or permit shall be effective only for the period stated in the document, unless suspended or revoked prior to expiration.

Application for a license or permit shall be made on forms provided by the County and shall provide such information as is required by this Ordinance, and such additional information as may be necessary to define completely the activities to be conducted within the County.

§16-304 Application for License. An application containing the following information shall be completed and filed with the Occupational Tax Section by each applicant for a license to do business within the County as a transient merchant or as a transient peddler:

1. Name of the applicant;
2. Permanent address and telephone number of the applicant;
3. Local street address, e-mail, and telephone number of the applicant;
4. Applicant's date of birth and age, if an individual;
5. Applicant's Social Security Number, or Federal Employer Identification Number;
6. If applicant is a partnership or corporation, the name and home address of each partner, principal, registered agent, or corporation officer;
7. If applicant is a corporation, the state and date of incorporation;
8. If applicant is a partnership or corporation, the name, home address, date of birth, age, and Social Security Number of the principal representative or registered agent in the County;

9. Name and home address of all employers who will work in the County;
10. Name of business represented by the applicant; if, different from applicant;
11. Name of parent company of said business, if applicable;
12. Permanent address of the business represented by the applicant;
13. Name of agent conducting sale, if any;
14. Local street address, e-mail and telephone number of sales agent, if any;
15. Type merchandise or service to be offered for sale;
16. Place where business is to be conducted;
17. Dates to be in business, and total number of days to be in business;
18. Hours during which business will be conducted;
19. Manner in which business is to be conducted;
20. Georgia Sales Tax number or authorization;
21. Georgia State Business License number, if required;
22. State and license tag number of each vehicle to be used in the business; and
23. List of cities where business has been conducted by the applicant within the past twelve months.

The license application shall be signed under oath by the applicant.

§16-305 Application for Solicitor's Permit. Any applicant for a permit to solicit funds for a charitable or religious organization, and any applicant for a permit to solicit for subscriptions, shall make application to the Occupational Tax Section. Such applicant shall provide the name, street address, and e-mail of the applicant, the name, street address, and e-mail of the business or organization represented, the dates during which activities will be conducted within the County, the identity of all persons to solicit within the County, and such other information as the Occupational Tax Section may find necessary to identify the solicitors and defined the activities to be conducted. Any

such applicant who has not resided in Chatham County for the preceding six months shall register at the Chatham County Police Department, and shall be subject to a police investigation of any and all solicitors listed in the application. Any solicitor's permit may be denied or revoked under any circumstances as shown in Section 16-308 below.

§16-306 Registered Agent Required. Transient merchants shall submit evidence with each license application showing that such transient merchant has filed with the Clerk of Superior Court of Chatham County the name and permanent address of the transient merchant's registered agent. Such registered agent shall be a resident of Chatham County and shall be an agent of such transient merchant upon whom any process, notice or demand required or permitted by law to be served upon the transient merchant may be served in the same manner provided by law for the services of a summons or complaint. Said registered agent shall agree in writing to act as such agent and a copy of the agreement shall be filed with the license application.

Any such registered agent shall act in the same capacity and have the same duties and responsibilities, and be subject to the same actions of the Superior Court, as would any agent registered as required by H.B. 1568 of the General Assembly of Georgia adopted in 1980 and known as the "Transient Merchant Act of Georgia." O.C.G.A. 43-46-1 through 7 and criminal background check with Chatham County Police Department.

§16-307 Georgia Corporations and Registered Corporations Excepted. No applicant which is a corporation, and which submits evidence that the said corporation is chartered by the State of Georgia, shall be required to secure a registered agent within Chatham County.

No applicant which is a corporation chartered outside the State of Georgia, and which submits evidence that said corporation is currently registered with the Secretary of State of the State of Georgia, shall be required to secure a registered agent within Chatham County.

§16-308 Disapproval or Revocation of License. No application shall be approved and any license previously issued may be revoked if any investigation determines that:

1. Any false statement, material omission, or untrue or misleading information is contained in or left out of the application; or
2. The applicant, or any principal participant in the business, has been convicted within the past five years of a felony, or

of any crime involving moral turpitude, whether in connection with operation of the business or not; or

3. Said business is operated or is proposed to be operated, in violation of any law of the United States or the State of Georgia, or in violation of any ordinance of Chatham County.

§16-309 Occupational Tax Section Approval Required. Any application for a transient merchant's license or a transient peddler's license shall be reviewed by the Director of Building Safety and Regulatory Services or the Director's designee, to insure compliance with zoning and safety code requirements of the County. The application must be approved by the Director, or the Director's designee, before a license may be issued by the Occupational Tax Section.

§16-310 License Fee for Transient Merchants. A daily license fee as listed in §16-132 Regulatory Fees and References shall be paid by any transient merchant as defined by this Ordinance, up to a maximum amount for any one period of continuous business operation within the County during a calendar year; provided, however, that in any case where a higher license fee is required by another Ordinance, the higher fee shall apply; and provided further that any such license shall expire no later than December 31st of the year in which business is conducted.

§16-311 License Fee for Transient Peddler. A daily license fee as listed in §16-132 Regulatory Fees and References shall be paid by an transient peddler as defined by this Ordinance, up to a maximum fee amount for any one period of continuous business operation within the County during a calendar year; provided, however, that in any case where a license fee higher than the maximum limit is required by other ordinances, the higher fee shall apply; and provided further that any such license shall expire no later than December 31st of the year in which business is conducted.

§16-312 License Fee for Local Peddler. Any local peddler as defined by this Ordinance shall be licensed in the same manner and in the same amount as is required by any other local resident, merchant, as provided by other ordinances.

§16-313 License Fee for Street Barker. No peddler who does business as a street barker as defined by this Ordinance shall be required to comply with the foregoing application requirements for transient merchants and transient peddlers. Application for such license shall be on the regular license application form, and such license shall be issued for a period not to exceed the duration of the festival or parade. The license fee for each such street barker shall be daily, as

listed in §16-132 Regulatory Fees and References up to a maximum fee amount for any one period of continuous business operation within the County during a calendar year; provided, however, that any such license shall expire no later than December 31st of the year in which business is conducted.

§16-314 Peddler and Solicitor Regulations. The following regulations shall apply to any peddler doing business within the unincorporated area of Chatham County, whether transient or local, and to any solicitor for a charitable or religious organization or for subscriptions who is required to obtain a license or permit:

1. No peddler or solicitor shall be permitted to set up and operate a booth or stand on any street or sidewalk, or in any other public area within the County, except with the written permission of the Director of Building Safety and Regulatory Services.
2. No peddler or solicitor shall stand or sit in or near the entrance to any house or place of business, and no peddler or solicitor shall stand or sit in any place which may disrupt or impede pedestrian or vehicle traffic.
3. No peddler or solicitor shall offer to sell goods or services or solicit in vehicular traffic lanes of the County, and no such peddler or solicitor shall operate a "roadblock" (a complete or partial obstruction) directed toward vehicular traffic.
4. If any officer of the County Police Department should determine that pedestrian or vehicular traffic congestion is such that public hazard or inconvenience would result from peddling or soliciting in the congested area, such officer shall have authority to require any peddler or solicitor to move from the area.
5. No peddler or solicitor shall enter a private residence, place of business, public building, or other premises within the County under false pretenses for the purpose of peddling goods or services, soliciting orders for the sale of goods or services, soliciting subscriptions, or soliciting contributions; no peddler or solicitor shall remain in or on such premises after the owner, occupant, or other person in charge has requested the peddler or solicitor to leave; and no peddler or solicitor shall go in or on such premises when the owner, occupant, or other person in charge has displayed a "No Soliciting" sign or other similar sign on the premises.
6. Any peddler or solicitor's stand or booth to be located on private property shall be with the prior express permission of

the property owner, and shall meet zoning regulations and all safety and health code requirements of the County.

7. No peddler or solicitor shall harass, (badger or irritate) or intimidate (threaten) the public in any manner.
8. Each peddler, each solicitor for subscriptions, and each solicitor for a religious or charitable organization shall be required to display a valid license or permit issued by the County, or a copy thereof, in a conspicuous manner which can be clearly observed by any person being solicited for a sale, subscription, or contribution; provided, however, that each member or representative of a religious or charitable organization which has been issued a permit to solicit contributions within the county may, in lieu of displaying a copy of the permit, display an identification badge or insignia of the organization if such insignia has been established by a statutory service or trademark, in a manner which can be clearly observed by any person being solicited.
9. When any officer of the County Police Department or any other authorized County officer, deems that a peddler or solicitor is in violation of any provision of this Ordinance, such officer shall have authority to direct the peddler or solicitor to correct the violation immediately, and such peddler or solicitor shall comply with the directive or be subject to the penalties prescribed by this Ordinance.

§16-315 Sales from Non-Motored, Wheeled Vehicles. Sale of any item from a non-motorized wheeled vehicle at a stationary site shall be confined to the area of streets contiguous to and around the squares, parks, and recreation areas of the County; no sales from such vehicles shall be permitted on sidewalks along streets, within, or around parks or squares. Any person making sales from such vehicles shall be responsible for collecting all trash and materials discarded by customers of the business within a fifty foot (50') radius of the vehicle. Such vehicles shall be licensed in accordance with the provisions of the Chatham County Ordinance, and no such license shall be issued to a transient merchant or transient peddler, until such vehicle is licensed as provided by the Chatham County Ordinance.

§16-316 Penalty for Violation. Failure to comply with any of the requirements and provisions of these regulations, including violation of conditions and safe-guards established in connection with grants of variance or special exception, shall constitute a violation of this Ordinance. Any person who violates this Ordinance or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$500, or imprisoned in the County Jail for not more than

30 days, for any single offense, or any combination thereof, and in addition, shall pay all costs and expenses involved in the case. Each day such violation continues shall be considered a separate offense. Nothing herein contained shall prevent Chatham County from taking such other lawful action as is necessary to prevent or remedy any violation of this Ordinance.

§16-317 Severability. This Ordinance is severable, and if any phrase, clause, sentence, paragraph, or part of this Ordinance shall for any reason be determined invalid, such determination shall not affect, impair or invalidate the remainder of this Ordinance, but shall be confined in its effect to such phrase, clause, sentence, paragraph, or part hereof directly involved in the determination.

§16-318 Repealer. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

§16-319 Jurisdiction. This Ordinance shall be effective in the unincorporated area of Chatham County, outside the corporate limits of any municipality found therein.

§16-320 Effective Date. This Ordinance shall be effective on January 1, 2022.

ARTICLE IV

Hotel/Motel Tax

(Repealed and replaced Kerosene Heaters)

§16-401 Levy of Tax.

Pursuant to O.C.G.A., 48-13-51(a) 3.2 (as amended in 1994 and 1996) authorizing each municipality in the State of Georgia to impose, levy, and collect an excise tax upon the furnishing for value by an innkeeper licensed by or required to pay business or occupational taxes to the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, short term rental or any other place in which rooms, lodgings, or accommodations are furnished for value, there is hereby levied an excise tax on the charges to the public for such furnishings of any room or rooms, lodgings, or accommodations within Chatham County provided, however, that no tax shall be levied upon the fees or charges for any rooms, lodgings, or accommodations furnished for a period of more than thirty (30) consecutive days, or for use as meeting rooms, or upon the fees or charges for any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local government officials or employees when traveling on official business.

Innkeeper means: (1) Any person that furnishes any guest rooms to the public for value in unincorporated Chatham County, or one who otherwise operates a hotel, motel, short-term rental, etc. or is entitled to be paid the rent received for occupancy of a guest accommodation, including, but not limited to, the owner or proprietor of such premises, the lessee, sub lessee, lender in possession, licensee, or any other person otherwise operating such accommodation or entitled to be paid the rent received for occupancy of a guest accommodation; or (2) A marketplace facilitator who facilitates the furnishing for value to the public any guest accommodations on behalf of another person in any manner, including, but not limited to promoting, marketing, advertising, taking reservations, collecting payment, or as otherwise defined by O.C.G.A. § 48-13-50.2 (2) (B).

§16-402 Rate. The Hotel/Motel tax rate shall be 6% of taxable charges to the public for lodging accommodations within unincorporated Chatham County.

§16-403 Return; Payment of Tax. Each innkeeper collecting said tax shall transmit to the Chatham County Finance Department, on or before the 20th day of each month, a return showing the total charges for the furnishing of rooms, lodging, and accommodations during the preceding calendar month and the tax

amount due, a monthly sales report or statistics report showing total room revenue for the month, and shall remit the tax levied herein. Such return shall be submitted on a form prescribed by the County's Finance Department.

§16-404 Collection Fee Allowed Innkeepers. Operators collecting the tax shall be allowed a collection fee of 3% of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting reporting and paying the amount due, if said amount is not delinquent at the time of payment, and provided no other County taxes, fees, or assessments related to the rental property are delinquent.

§16-405 Short-Term Rentals Tax Collection by Marketplace Innkeepers. Effective July 1, 2021, and after, collection of taxes for accommodations rented through a marketplace innkeeper are the collection and remittance responsibility of the marketplace innkeeper in accordance with HB317. These taxes are to be remitted to the Chatham County Finance Department directly from the host sites on a monthly basis.

§16-406 Penalties and Interest. In accordance with O.C.G.A. 48-13-58, when any innkeeper fails to make any return or to pay the full amount of the tax required by this article, there shall be imposed, in addition to other penalties provided by law, a penalty to be added to the tax in the amount of 5 percent or \$5.00, whichever is greater, if the failure is for not more than 30 days and an additional 5 percent or \$5.00, whichever is greater, for each additional 30 days or fraction of 30 days during which the failure continues. The penalty for any single violation shall not exceed 25 percent or \$25.00 in the aggregate, whichever is greater. If the failure is due to providential cause shown to the satisfaction of the governing authority imposing a tax under this article in affidavit form attached to the return and remittance is made within ten days of due date, the return may be accepted exclusive of penalties and interest. In the case of a false or fraudulent return or of a failure to file a return where willful intent exists to defraud the governing authority of any tax due under this article, a penalty of 50% of the tax due shall be assessed.

Interest that accrues after July 1, 2016, is subject to the Federal Reserve prime rate plus 3%. This rate will be reviewed and may be adjusted in January of each subsequent calendar year. Any period of less than one month shall be considered to be one month. (O.C.G.A. 48-2-40)

§16-407 Estimate of Gross Income. If any person fails to make a return, the Chatham County Finance Director shall make an estimate of the amount of the gross income of the innkeeper from the total rentals in unincorporated Chatham County which

are subject to the tax. The estimate shall be made for the period or periods in respect to which the innkeeper failed to make the return and shall be based upon any information which is or may come into the possession of the Finance Director.

§16-408 Examination of Records; Audits. The Finance Director or their designee may examine the books, papers, records, financial reports, equipment, and other facilities of any innkeeper renting guest accommodations to a person or person and any innkeeper liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the innkeeper, to ascertain and determine the amount required to be paid. Failure to provide the requested information in a timely manner constitutes a violation of this chapter.

§16-409 Violations. Any innkeeper violating any of the provision of this chapter shall be deemed guilty of an offense and upon conviction thereof shall be punished by: 1) revocation or non-renewal of the occupational tax (business) license by the Director of Building Safety and Regulatory Services; and 2) a fine not to exceed \$500.00 or being imprisoned not exceeding sixty (60) days, either or both or a position thereof in the discretion of the Court. Each such innkeeper shall be guilty of a separate offense for each and every day or portion thereof which any violation of any provision of this chapter is committed, continued, or permitted by such innkeeper, and shall be punished accordingly. Any innkeeper who fails to furnish any return required to be made or who fails or refuses to furnish a supplemental return or other data required by the Finance Director or who renders a false or fraudulent return shall be deemed guilty of an offense and upon conviction thereof shall be punished as aforesaid.

§16-410 Actions for Tax; Time. At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable and at any time within three (3) years after the delinquency of any tax or any amount of tax required to be collected, the Finance Director may bring an action in a court of competent jurisdiction in the name of the county to collect the amount delinquent together with interest, court fees, filing fees, attorney's fees and other legal fees incident thereto.

Tax Credit, or Interest Paid More Than Once or Erroneously or Illegally Collected. Whenever the amount of any tax or interest has been paid more than once, or has erroneously or illegally collected or received by the county under this chapter, it may be offset by the Finance Director. If the innkeeper determines that they have overpaid or paid more than once, which fact has not been determined by the Finance Director, they will have three (3) years from the date of

payment to file a written claim stating the specific ground upon which claim is founded. The claim shall be audited. If the claim is approved by the Finance Director, the excess amount paid to said Director may be credited on any amounts then due and payable from the innkeeper by whom it was paid, or their administrators or executors.

§16-411 Duty of Successors or Assignees of Innkeeper. If any innkeeper liable for any amount under this chapter sells his business or quits the business, his successors or assigns shall withhold a sufficient portion of the purchase price to cover such amount until the former owner produces a receipt from the Finance Director showing that he has been paid or a certificate stating that no amount is due.

If the purchaser of a business fails to withhold purchase price as required, he shall be personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price.

§16-412 Severability. If any section, subsection, sentence, clause, phrase or a portion of this Ordinance shall be declared invalid or unconstitutional by any court of competent jurisdiction, or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of this Ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this Ordinance would have been adopted had such invalid portion not been included herein.

ARTICLE V

Fortunetelling or Similar Practices

§16-501 License Required. Every person or firm in unincorporated Chatham County, Georgia, engaged in the practice of fortunetelling, phrenology, astrology, clairvoyance, palmistry, or other kindred practices, businesses, or professions where a charge is made or a donation accepted for the services shall, before engaging in said business, file an application for a license to conduct and carry on said business. (.) State Code ref O.C.G.A. 36-1-15.

§16-502 Same; Application. Each applicant for a license to conduct a business involving the telling of fortunes or predicting of the future shall file a completed application on forms provided therefor, together with payment of the applicable license fee with the Occupational Tax Section .

§16-503 Granting of License; Revocation; Expiration; Residence. Chatham County shall have the right and privilege of granting or declining such license to conduct said business, and if the same shall be granted it shall be subject, however, to revocation at any time by Chatham County. Any person, persons or firm to whom such license shall be issued shall take such license subject to the same being revoked as herein provided. Such permit shall not be transferable. Licenses so granted shall expire on the date printed on the license and may be renewed only in the manner and form provided in this Chapter for the original granting of license. No license shall be issued to any person or persons who have not resided in Chatham County at least six (6) months immediately prior to the filing of their application for a license or to any corporation which has not been doing business in Chatham County at least six (6) months immediately prior to filing of its application for a license.

§16-504 License Fee. The license fee is listed in the Regulatory Fees and References (See §16-132)

§16-505 Rules and Regulations. The following rules and regulations are hereby established, and shall govern the conduct and operation of every such place of business, and every person, person or firm operating such place of business:

1. All noisy, boisterous or disorderly conduct at any such place of business, conducted by any person, and used by them for the following businesses: Fortune Tellers, Palmists, Astrologists, Clairvoyants, Phenologists, Mediums, or any other form of fortune telling, is expressly forbidden in this

chapter, and every such person, persons or firms conducting any place of business for which a permit or license has been granted, and for which a license fee has been paid, shall be subject to have said permit or license revoked in the manner provided for in this Chapter for permitting any such boisterous, noisy or disorderly conduct in such place of business.

2. If any person, persons or firm to whom a permit has been issued under the provisions of this chapter, shall violate any of the provisions of this chapter, or any of the rules or regulations of this chapter for the conduct of his place of business, and such person, persons or firm is convicted in the Magistrate Court of Chatham County, Georgia as provided in OCGA Chapter 10 of Title 15, of such violation, the Director of Building Safety and Regulatory Services is hereby vested with the power and authority to immediately revoke such permit and license. If such action in revoking such permit and license is confirmed by the County Manager, the holder of such permit and license shall no longer engage in such business, the amount paid for such license as a license fee shall be forfeited to Chatham County, Georgia and if such person shall continue to do business, he shall be subject to prosecution for doing business without a license and punished accordingly.

§16-506 Location of Business. Said business of fortunetelling, phrenology, astrology, clairvoyance, palmistry, or other kindred practices shall be located only in business zones as provided in the zoning ordinance for Chatham County, as amended.

§16-507 Penalties for Violation. Failure to comply with any of the requirements and provisions of these regulations, including violation of conditions and safe-guards established in connection with grants of variance or special exception, shall constitute a violation of this Ordinance. Any person who violates this Ordinance or fails to comply with any of its requirements, shall upon conviction thereof, be fined not more than \$500, or imprisoned for not more than 60 days, and in addition, shall pay all costs and expenses involved in the case. Each day such violation continues shall be considered a separate offense. Nothing herein contained shall prevent Chatham County from taking such other lawful action as is necessary to prevent or remedy any violation of this Ordinance.

ARTICLE VI

Child Day Care Agencies

§16-601 Definitions.

Child day care agency. The term "child day care agency" shall mean and include any institution or place, whether known as a day nursery, nursery school, kindergarten, play school, or any other name, in which four or more children not within the third degree of kinship of the operator are received for temporary custody for more than one (1) day or portion thereof a week, whether for compensation or otherwise. Excluded from this definition are recognized elementary or secondary schools that do not conduct kindergarten or nursery programs below the first grade.

Operator. The word "operator" shall mean the person who controls and manages the actual business of operating a child day care agency.

§16-602 Application for License. Before any person shall begin the operation of a child day care agency, such person must make application for a license, in writing, to the Occupational Tax Section.

Before beginning the operation of such agency, said person must receive a license for this purpose. Thereafter, the operator must reapply annually for renewal of such license, and may not continue to operate a child day care agency if such renewal of license is not received.

§16-603 Inspections and Recommendations. Before issuing or renewing a license to any person for the operation of a child day care agency, the application must include a current "Bright From the Start" certificate issued by the State of Georgia and shall be referred to the Chatham County Zoning and Fire Inspector for their respective inspections and a recommendation regarding the application from an authorized representative of each of these bodies must be on file with the Chatham County Occupational Tax Section before action may be taken; provided, that if thirty (30) days shall lapse without such recommendation being delivered, action may proceed.

If inspection and recommendation by any of the designated bodies might be unreasonably delayed in any instance through limitation of personnel or the fulfillment of primary commitments, such a body or bodies may seek the assistance of other qualified sources in executing the responsibilities described herein.

If recommendations from any of the designated inspection bodies are "unfavorable," such unfavorable report shall state in what respects the proposed child day care agency is unsuitable for such purposes. If applicant meets the objections stated in the report within two weeks and notifies the reporting body in writing of the correction of such defects, a reinspection shall be made and the report may be amended from "unfavorable" to "favorable." If, however, the applicant desires a hearing on the application after an unfavorable report, such applicant shall request, in writing, such hearing which shall be arranged by the Chatham County Occupational Tax Section with the Director of Building Safety and Regulatory Services, at the earliest practicable date thereafter, with reasonable notice being given to the applicant and to the inspecting body of the date of such hearing. If the Director rules against the applicant, the applicant may appeal the decision to the County Manager.

§16-604 Contents of License. If the action of the County Manager is favorable, the Occupational Tax Section shall issue the license, showing the date of expiration of such license.

§16-605 Regulations. By filing an application for license to operate a child day care agency, the applicant thereby agrees that such child day care agency may be inspected during reasonable hours from time to time, with or without notice, as to its continued suitability as a child day care agency, by any authorized representative of the inspecting bodies named herein. If such inspection shows the child day care agency to have become unsuitable for its purpose since the issuance of the license, the operator shall be given written notice of the defects noted and that the license will be subject to revocation unless conditions complained of shall have been corrected within two weeks of receipt of notice in regard thereto. Action regarding revocation of license shall follow the same procedure set forth herein (Section 16-603) for action regarding denial of license after an "unfavorable" report by inspecting body.

§16-606 Continued Supervision and Inspection. When a license has been issued for the operating of a day nursery, nursery school, kindergarten, play school, or any other name, the same shall continue to be subject to the supervision and inspection as herein set forth at all times.

§16-607 License Fee. The license fee for child day care agencies is listed in the County's Business Regulations and Licensing Ordinance (See §16-105).

§16-608 Penalties for Violation. Failure to comply with any of the requirements and provisions of these regulations,

including violation of conditions and safe-guards established in connection with grants of variance or special exception, shall constitute a violation of this Ordinance. Any person who violates this Ordinance or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$500, or imprisoned for not more than 30 days, for any single offense, or any combination thereof, and in addition, shall pay all costs and expenses involved in the case. Each day such violation continues shall be considered a separate offense. Nothing herein contained shall prevent Chatham County from taking such other lawful action as is necessary to prevent or remedy any violation of this Ordinance.

ARTICLE VII

Foster Homes

Repealed and Removed

(This is no longer handled by Chatham County.
It is the responsibility of DHS State of Georgia)

ARTICLE VIII

Massage Therapy Practices

§16-801 Definitions:

1. Advertise means, but is not limited to, the issuing of or causing to be distributed any card, sign, or other device or causing or permitting any sign or marking on or in any building or structure, or in any newspaper, magazine, or directory, or announcement on radio, or announcement or display on television, computer network, or electronic or telephonic medium.
2. Applicant means any person seeking a license or renewal under this chapter.
3. Board means the Georgia Board of Massage Therapy established by this chapter.
4. Board recognized massage therapy educational program means an educational program located within or outside the State of Georgia that receives compensation for training two or more persons in massage therapy or its modalities, that has submitted an application and fee, and which meets the standards for training and curriculum as set out by the board in its rules, including, but not limited to, standards for training and curriculum which are consistent with:
 - a. The Nonpublic Postsecondary Education Commission as provided in Code Section 20 3 250.4;
 - b. A postsecondary institution of the Technical College System of Georgia that is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools; or
 - c. A postsecondary institution that is accredited by an accrediting agency recognized by the United States Department of Education and that is authorized or approved by a professional licensing board, department, or agency in another state, jurisdiction, or territory whose standards have been determined by the board to be equivalent to the Nonpublic Postsecondary Education Commission.
5. Entity means the owner or operator of a business where massage therapy for compensation is performed.
6. License means a valid and current certificate of registration issued by the board

7. Licensee means any person holding a license.
8. Massage therapist means a person licensed under this chapter as a massage therapist who administers or teaches massage or massage therapy for compensation.
9. Massage therapy or massage means the application of a system of structured touch, pressure, movement, and holding to the soft tissue of the body in which the primary intent is to enhance or restore health and well being. Such term includes complementary methods, including without limitation cupping therapy, taping techniques, the external application of water, superficial heat, superficial cold, lubricants, salt scrubs, or other topical preparations and the use of commercially available electromechanical devices which do not require the use of transcutaneous electrodes and which mimic or enhance the actions possible by the hands; the term also includes determining whether massage therapy is appropriate or contraindicated, or whether referral to another health care provider is appropriate. Such term shall not include the use of ultrasound, fluidotherapy, laser, and other methods of deep thermal modalities.
10. Massage therapy business means an entity where the practice of or engagement in massage therapy is performed by a licensed massage therapist.
11. Person means a natural person only.
12. Provisionally permitted massage therapist means a person issued a provisional permit under this chapter.

§16-802 License Fee. It is declared that for the protection of the public health, safety and general welfare, massage therapy practices shall be regulated and that an annual business license shall be required to operate a massage therapy practice in unincorporated Chatham County, Georgia. Any license issued hereunder shall be subject to the regulations, restrictions and revocation as set forth herein. The annual license fee for each massage therapy practice shall be the amount set forth in §16-132 Regulatory Fees and References.

§16-803 Public Places. Massage therapy practices are hereby declared to be a public place.

§16-804 Prohibitions:

1. A massage of the genitals of a person is prohibited in massage therapy practices licensed hereunder.

2. Acts of public indecency are prohibited in massage therapy practices.
3. Acts of pandering, pimping and solicitation for prostitution are prohibited in massage therapy practices.

§16-805 Criteria for License.

1. In determining whether or not a license applied for hereunder shall be granted the following shall be considered in the public interest, health and welfare:
 - a. The moral character of the applicant;
 - b. The location of the business in an area zoned for commercial or industrial purposes;
 - c. The location of the business as to creation of traffic congestion or traffic hazards;
 - d. The effect the location of the business has on the adjacent and surrounding property values; and,
 - e. The precautions the license applicant is to take to prevent violations of the provisions of this chapter.
2. The applicant shall have attached to the licensed application a certificate from the Chief of Police of Chatham County certifying the following:
 - a. The applicant has been investigated by the Chatham County Police Department and he has not been convicted of any crime;
 - b. The location of the business establishment is not within 200 yards of any church, religious book store, public park, public housing project, hospital, any school, college, recreation center or private resident; and,
 - c. The name, age, present address, the address for the past five (5) years of each employee of the massage therapy practice and a statement listing any criminal charges or convictions of the employees, and the city, county, and state where such charge or conviction occurred.
3. The name, age, present address, the address for the past five (5) years of each employee of the massage therapy practice and a statement listing any criminal charges or convictions of the employees, and the city, county, and state where such charge or conviction occurred.

§16-806 Statements Provided to Chief of Police. After the massage therapy practice license is issued, the license applicant shall provide to the Chief of Police of Chatham County, Georgia, the name and address and a statement listing any criminal charges or convictions of each person subsequently employed in the massage therapy practice. Such statements shall also contain the city, county and state where such criminal charge or conviction occurred. A violation of this provision shall be cause to revoke the license issued.

§16-807 Location of Massage Therapy Practice. All massage therapy practices to be licensed under this chapter shall be licensed to do business only in areas zoned for commercial or industrial purposes as specified in the Chatham County Zoning Ordinance. The location of the massage therapy practice shall not be within 200 yards (600 feet) of any property containing a church, religious book store, public park, public housing project, hospital, any school, college, recreation center or private residence. No license shall be issued for a massage therapy practice whose business location violates the provisions of this section or the provisions of the Zoning Ordinance or other applicable ordinances, regulations or rules of Chatham County.

§16-808 Violations. A violation of any one (1) or more of the sections of this chapter shall constitute cause to revoke the license issued to a massage therapy practice hereunder.

§16-809 Revocation Hearing. Should a charge be made to the County Manager that a violation of this chapter has occurred, the Director of Building Safety and Regulatory Services or the Director's designee shall give at least seven (7) days notice to the holder of the license to appear before the Director to show cause why the license should not be revoked. Notice shall be sufficient when delivered to the business location and handed to an employee, owner or agent. At the time of the hearing the holder of the license shall be given the opportunity to be heard and present evidence as to why the license should not be revoked. Should the Director decide from the evidence presented that the license should be revoked, the license shall be immediately surrendered or if necessary, confiscated or declared void. The Licensee may appeal the revocation in writing to the County Manager. The County Manager will make a written decision to support the revocation or reinstate the license.

§16-810 Penalties. Failure to comply with any of the requirements and provisions of these regulations, including violation of conditions and safe-guards established in connection with grants of variance or special exception, shall constitute a violation of this Ordinance. Any person who

violates this Ordinance or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$500, or imprisoned for not more than 30 days, or any combination thereof and in addition, shall pay all costs and expenses involved in the case. Each day such violation continues shall be considered a separate offense. Nothing herein contained shall prevent Chatham County from taking such other lawful action as is necessary to prevent or remedy any violation of this Ordinance.

§16-811 Operation without License. Any person, corporation, or association operating a massage therapy practice without the license required herein shall be guilty of violating this Article.

§16-812 Display of License. The business license of a massage therapy practice shall be exhibited and displayed at all times in some conspicuous place near the entrance to the business where it may be seen by all customers entering the premises. A violation of this Section shall constitute grounds to revoke the license.

§16-813 Term of License; Transfer. The license shall automatically expire on the date published on the license. The license issued hereunder shall not be transferable or prorated. No refunds shall be made for a license issued under this chapter. The name in which the massage therapy practice is transacted and advertised must be the same as the name in which the license is issued.

§16-814 Administration of Article. The Occupational Tax Section shall administer and enforce the provisions of this Article for the levy, assessment and collection of license fees and penalties imposed herein.

§16-815 Duties of Occupational Tax Section. The Inspections Director or his authorized representative shall have, among others, the following duties:

1. To prepare and provide the necessary forms for the registration and application for license of a business, and for the submission of required information as may be necessary to properly administer and enforce the provisions of this Chapter.
2. To issue to each person a business license within a reasonable time after the payment of the license fee assessed and levied in this Chapter; provided, however, where under other ordinances of the County permits, certifications and compliance with the enumerated conditions are required for the operation of the business, the Occupational Tax Section shall

not issue such business license until the applicant exhibits to the Occupational Tax Section such obtained permits, certifications and compliances; and,

3. To issue executions for the collection of all outstanding fees levied and assessed under the terms of this Chapter, together with penalties and interest. Such executions shall be collected in the manner provided by law for the collection of other taxes and fees due the county.

§16-816 Records; Business Hours; Minors. Licensees must keep records of the names and addresses of their customers. The said locations of businesses shall be allowed to operate between the hours of 8:00 A.M. to 10:00 P.M. The said licensee is forbidden to allow minors to patronize any massage therapy practice, except under the orders of a doctor.

ARTICLE IX

Financial Institutions Tax

- §16-901** Financial Institutions Business License Tax. In accordance with the O.C.G.A., Section 48-6-93, there is hereby levied for the year 1984, and for each year thereafter, an annual business license tax upon all depository financial institutions located within Chatham County at a rate of 0.25 percent of the gross receipts of said depository financial institutions. Gross receipts shall mean gross receipts as defined in the O.C.G.A., Section 48-6-95. Depository financial institutions shall mean state and national banks, state building and loan associates, and federal savings and loan associations.
- §16-902** Minimum Business License Tax. The minimum annual amount of business license tax due from any depository financial institution pursuant to Section 1 of this resolution shall be one thousand dollars (\$1000.00)
- §16-903** Filing of Return. Pursuant to the O.C.G.A., Section 48-6-93 (c), each depository financial institution subject to this tax shall file a return of its gross receipts with the Board of Commissioners of Chatham County on March 1 of the year following the year in which such gross receipts are measured. Said return shall be in the manner and in the form prescribed by the Commissioner of the Department of Revenue based on the allocation method set forth in subsection (d) of O.C.G.A. Section 48-6-93. The Board of Commissioners of Chatham County shall assess and collect the tax levied pursuant to this resolution based upon the information provided in said return.
- §16-904** Due Date of Taxes. Taxes levied pursuant to this resolution shall be due no later than 30 days after filing of the return prescribed by Section 3 of this resolution unless extended by the Board of Commissioners.
- §16-905** Administrative Provisions. The Clerk of Chatham County is hereby directed to forward a copy of this resolution to each depository financial institution in Chatham County and to the home office of each such depository financial institution if located outside the county.
- §16-906** Repealer. All resolutions and parts of resolutions in conflict with this resolution are hereby repealed.
- §16-907** Effective Date. The resolution shall be effective January 1, 1984.

ARTICLE X

Insurance Licenses and Premium Tax

(Repealed and Replaced Street Maintenance Decal Ordinance)

§16-1001 Insurance Licenses and Premium Taxes. Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, insurers are to be licensed and taxed on premiums by Chatham County as follows:

1. Life Insurers. There is hereby levied an annual license fee upon each life insurer doing business within the County in the amount of \$150.00. For each separate business location in excess of one not covered by the following paragraph, which is operating on behalf of such insurers within the County, there is hereby levied a license fee in the amount of \$150.00. As used in this section, the term "insurer" means a company which is authorized to transact business in the class of insurance designated in subsection 1 of O.C.G.A. 33-3-5.
2. Loan Protective Life Insurers. For each separate business location, not otherwise subject to a license fee hereunder, operated and maintained by a business organization which is engaged in the business of lending money or transacting sales involving term financing and in connection with such loans or sales, offers, solicits, or takes application for insurance through a licensed agent of a life insurer for life insurance, said insurer shall pay an additional license fee of \$52.50 for each such location within the unincorporated limits of Chatham County.
3. Casualty Insurers. There is hereby levied an annual license fee upon each fire, surety, liability, and casualty insurer doing business within the unincorporated limits of Chatham County in the amount of \$150.00. Pursuant to O.C.G.A. 33-8-8, a license fee of \$150.00 shall be levied for each separate business location which is operating on behalf of such fire, surety, liability, and casualty insurer within Chatham County. For the purposes of this section, the term "insurer" means any insurance company transacting business in any class of insurance other than the class of insurance designated in subsection 1 of O.C.G.A. 33-3-5.
4. Independent Insurance Agencies. There is hereby levied an annual license fee upon independent insurance agencies and brokers in the amount of \$150.00 for each insurance company represented at each location where an insurance business is conducted within the jurisdiction of Chatham County. Each broker, agency, agent, or sub-agent issuing, signing, or countersigning certificates of insurance for any insurance company shall be deemed an agent of such insurance company and

shall pay the license fee specified in this ordinance for such insurance company when the company itself does not pay the said tax. In any case where an insurance business may not have an agency contract with any insurance company, the minimum license fee shall be \$150.00. Any insurance company separately licensed by the State of Georgia shall be deemed to be an insurance company for purposes of this ordinance.

5. Due Date for Insurance License Fees. Licenses imposed by this ordinance shall be renewed and fees shall be due and payable by January 31. Any insurer who shall become liable for a business license at any time during the year shall, before commencing business, apply for and take out the required license and pay for the same.

§16-1002 Tax on Insurance Premiums.

1. Premium Tax on Life Insurers. There is hereby levied an annual tax, based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within Chatham County. This tax is in an amount equal to one percent (1%) of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A., 33-8-4. The tax levied here is in addition to the license fees imposed by this ordinance.
2. Premium Tax on All Other Insurers. There is hereby levied an annual tax upon each insurer, other than an insurer transacting business in the insurance class designated in subsection 1 of O.C.G.A., 33-3-5, doing business within the County. The tax shall be in an amount equal to two and one-half percent (2.5%) of the gross direct premiums received during the preceding calendar year. Gross direct premiums as used in this section shall mean gross direct premiums as defined in O.C.G.A. 33-8-2 (a).

§16-1003 Administrative Provision. The Clerk of Commission is hereby directed to send a certified copy of this Article to the Georgia Insurance Commissioner.

ARTICLE XI

The Chatham County Pawnbrokers Ordinance

§16-1101 Title. The title of the Ordinance shall be "The Chatham County Pawnbrokers Ordinance." State Law reference— Pawnbrokers, O.C.G.A. § 44-12-130 et seq.

§16-1102 Definitions.

1. Pawnbroker means any person engaged in whole or in part in the business of lending money on the security of pledged goods, or in the business of purchasing tangible personal property on the condition that it may be redeemed or repurchased by the seller for a fixed price within a fixed period of time, or in the business of purchasing tangible personal property from persons or sources other than manufacturers or licensed dealers as a part of or in conjunction with the business activities described in this paragraph.
2. Pawn transaction means any loan on the security of pledged goods or any purchase of pledged goods on condition that the pledged goods may be redeemed or repurchased by the seller for a fixed price within a fixed period of time and any purchase of a motor vehicle on the condition that such motor vehicle may be redeemed or repurchased by the seller for a fixed price within a fixed period of time and may be leased back to the seller during such period of time.
3. Person means an individual, partnership, corporation, joint venture, trust, association, or any other legal entity however organized.
4. Pledged goods means tangible personal property other than choses in action, securities, or printed evidences of indebtedness, which property is purchased by, deposited with, or otherwise actually delivered into the possession of a pawnbroker in connection with a pawn transaction.

§16-1103 License Required. All persons, before beginning the business of operating a pawnshop, or similar place involving pawn transactions, shall secure a valid license pursuant to the requirements of the Chatham County Occupational and Regulatory Tax Ordinance.

§16-1104 Records and information to be maintained; identification; digital photographs; fingerprints; records storage; electronic automated reporting system use required.

1. All pawnbrokers shall maintain records documenting accurate descriptions of all property pledged, traded, pawned, exchanged, or sold to the pawnbroker. Such description shall include, if reasonably available, the manufacturer, model, serial number, style, material, kind, color, design, number of stones if jewelry, and all other identifying names, marks, and numbers. The pawnbroker shall assign a unique pawnshop transaction number documenting each transaction.
2. Each item received, excluding audio and video recordings, shall be tagged with the pawnshop transaction number. The tag bearing the pawnshop transaction number must remain attached to the item until the property is disposed of by sale, trade, or other lawful means.
3. The pawnbroker shall require all persons pledging, trading, pawning, exchanging, or selling property to show proper identification prior to conducting a pawnshop transaction. Proper identification is defined as a government issued photo identification card such as a driver's license, military identification card, state identification card, or passport.
4. The pawnbroker shall document the name, address, telephone number, race, sex, height, weight, driver's license number, and date of birth of the person pledging, trading, pawning, exchanging, or selling the property, along with the date and time of transaction, the price paid or amount loaned, and the maturity date of the transaction. This documentation shall be made at the time of the transaction.
5. The pawnbroker shall photograph, with a digital camera, at the time of each transaction, the person pledging, trading, pawning, exchanging, or selling the property. The photograph shall clearly show a frontal view of the subject's face along with the pawnbroker's ticket transaction number. The pawnbroker shall also clearly photograph the property being pledged, traded, pawned, exchanged, or sold. Digital images shall be labeled and stored in such a manner that they are safe from corruption, readily identifiable, and readily available for review.
6. The pawnbroker shall obtain from each person pledging, trading, pawning, exchanging, or selling any property, the fingerprint of the right hand index finger, unless such finger is missing, in which event the print of the next finger in existence on the right hand shall be obtained with a notation as to the exact finger printed.

The electronic digital fingerprint scanner will be the primary method of entry required. The fingerprint shall be imprinted onto the pawn transaction form in the designated area along

with the signature of the person pawning, trading, pledging, exchanging, or selling the property. The fingerprint must be clear and legible. In the event that more than one pawn transaction form is required, a fingerprint and signature should be obtained for each form. Fingerprints and the information required herein shall be obtained each time such person pledges, trades, pawns, exchanges, or sells any property.

7. Items of property, that appear to be new, unused, and in their original packaging cannot be accepted by the pawnbroker unless the customer can supply a copy of the original sales receipt, or other proof of purchase from the place of purchase, to the pawnbroker who shall retain the receipt or proof of purchase on file.
8. The pawnbroker shall store the above records, digital images, and fingerprints for a period of four years and make them available to law enforcement personnel upon request.

§16-1105 Electronic submission; vendor selection and fees; motor vehicle title pawn records.

1. The County shall identify a private vendor to accommodate and manage an electronic database of all transactions to be stored in an electronic automated reporting system. Every pawnbroker shall enter each transaction, including all information, digital images and fingerprints required in subsections (a), (d), (e), and (f) above, as it occurs into the electronic automated reporting system via the internet, or upload electronically, via the internet, a batch file of all transactions for each business day, to the administrator of the electronic automated reporting system, immediately at the conclusion of each business day. The administrator of the electronic automated reporting system will electronically transmit allow all transactions to be electronically accessible to the county police department.
2. Every pawnbroker shall make a daily report, including all information required in subsections 16-1104(a), (d), (e), and (f), in such form as prescribed by the chief of police or his designee, of all pawnshop transactions that occurred during 24 hours ending at 8:00 p.m. on the date of the report. The requirements of 16-1104(i) shall satisfy the pawnbroker's daily reporting requirements.
3. In the event that the electronic automated reporting system becomes temporarily or permanently disabled, pawnbrokers will be notified as soon as possible by the county police department. Pawnshops that incur electronic system failures or other events that would cause partial or complete loss of

electronic reporting should notify the county police department immediately with the reason for the failure. In either event, the pawnbrokers will be required to make records of transactions on paper forms. The records will include all of the information required in section 16-1104. Pawnbrokers shall maintain a minimum three-day supply of these paper forms. If the failure of the electronic reporting system is of a temporary nature, all backlogged records shall be uploaded into the electronic reporting system when it is operational.

4. Every pawnbroker dealing exclusively with motor vehicle title pawns shall be excluded from the requirements of 16-1104(b) property tags; 16-1104(e) photographs; 16-1104(g) purchase receipts; 16-1104(i) reporting to the electronic automated reporting system; and 16-1105(a) daily reports.

§16-1106 Hours of Operation. Pawnbrokers may keep their place of business open from 7:00 a.m. to 8:00 p.m., except Saturdays and the week before Christmas, when the hour of closing shall be midnight.

§16-1107 Holding period of pledged articles; police holds. All personal property acquired by the licensee, whether by pawn, purchase, barter, trade or otherwise, shall be held and maintained by the licensee at the licensed location, or at such other impound location as may have been previously approved by the Chatham County police department in writing, for a minimum of 30 days prior to disposal of same by the licensee, except in instances where the property is redeemed as per a pawn transaction contract. The county police department has the authority to place property that is the subject of police investigation on "police hold." In that event, the Chatham County police department shall notify the licensee of the need for a police hold and identify all property subject to the police hold. Upon notification, it shall be the responsibility of the licensee to maintain the subject property until such time as the property is released from police hold status, confiscated as evidence or returned to its rightful owner.

§16-1108 Enforcement. Failure to comply with any of the requirements and provisions of this Ordinance shall constitute a violation. Any person who violates this Ordinance shall, upon conviction thereof, be fined not more than Five Hundred Dollars (\$500.00), imprisonment in the County jail for 30 days, for any single offense, or any combination thereof, and shall pay all costs and expenses. Each day such violation continues shall be considered a separate offense. Nothing contained herein shall prevent Chatham County from taking such

other lawful action as is necessary to prevent or remedy any violation of this Ordinance.

§16-1109 Effective Date. This Ordinance shall become effective on January 1, 2022, as amended.

**ARTICLE XII
LANDFILLS**

§16-1201 Definitions.

1. Commercial Landfill. A landfill and inert landfill, as defined in the Chatham County Zoning Ordinance, that a person engages in, causes to be engaged in, and/or represents himself to be engaged in, with the object of gain, income, profit or advantage, either directly or indirectly.

§16-1202 Application for License. It is declared that for the protection of the public health, safety and general welfare, commercial landfills shall be regulated and that an annual business license shall be required to operate a commercial landfill in the unincorporated areas of Chatham County, Georgia. Any license issued hereunder shall be subject to the regulations, restrictions and revocation as set forth herein.

An application provided by the County Occupational Tax Section shall be completed and filed with the County Occupational Tax Section for each applicant for a license to do business within the unincorporated areas of the County as a commercial landfill.

A copy of the permit required from the Georgia Department of Natural Resources must be filed along with the license application. The landfill must also be approved by the Chatham County Engineering Department prior to the business license being issued.

An affidavit for a transfer or renewal must be completed by an independent certified or registered public accountant. This affidavit must be attached to the application for each yearly license renewal or transfer attesting to the annual gross receipts. Failure to attach such affidavit will result in disapproval of the license transfer or renewal.

In enforcing this Ordinance, Chatham County and its authorized agents, employees and representatives have the right to audit the records and financial books of applicants and license holders and to inspect the premises to determine whether they comply with the Ordinance.

§16-1203 License Fee. The license fees are assessed on an annual basis at a rate of one half of one percent of the previous years gross receipts, with a minimum and first year rate of one hundred dollars. The prorated fee is assessed as set forth in the Chatham County Business License Ordinance. (See Article I., Section 16-110)

§16-1204 Disapproval or Revocation of License. No application shall be approved and any license previously issued may be revoked if:

1. Any false statement, material omission, or untrue or misleading information is contained in or left out of the application; or
2. The permit from the Georgia Department of Natural Resources is not obtained or is revoked; or
3. The landfill is not approved by the Chatham County Engineering Department.

§16-1205 Penalty for Violation. Failure to comply with any of the requirements and provisions of these regulations, including violation of conditions and safe-guards established in connection with grants of variance or special exception, shall constitute a violation of this Ordinance. Any person who violates this Ordinance or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$500, or imprisoned in the County jail for not more than 30 days, for any single offense, or any combination thereof, and in addition, shall pay all costs and expenses involved in the case. Each day such violation continues shall be considered a separate offense. Nothing herein contained shall prevent Chatham County from taking such other lawful action as is necessary to prevent or remedy any violation of this Ordinance.

§16-1206 Severability. This Ordinance is severable, and if any phrase, clause, sentence, paragraph, or part of this Ordinance shall for any reason be determined invalid, such determination shall not affect, impair or invalidate the remainder of this Ordinance, but shall be confined in its effect to such phrase, clause, sentence, paragraph, or part hereof directly involved in the determination.

§12-1207 Repealer. All Ordinances or part of Ordinances in conflict herewith are hereby repealed.

§12-1208 Effective Date. This amendment shall become effective immediately. Adopted the 25th day of February, 1993.

ARTICLE XIII
SHORT TERM RENTAL ORDINANCE

§16-1301 Purpose. Whereas, Chatham County is vested with the authority and responsibility of protecting the safety, welfare and economic development in Chatham County, it is hereby the purpose of this ordinance to regulate the use of property in unincorporated Chatham County that is leased, rented or otherwise traded for money for a short term rental of less than 30 consecutive days.

§16-1302 Definitions.

1. Short Term Rental is any use of real property by leasing, renting, trading or otherwise bartering for funds or services for 30 days or less at one time. Short term rental shall not include allowing any family member or other blood kin to use any property nor shall this term apply to any use of property not done in exchange for consideration of funds or in kind services.
2. Advertisement means listing of any real property as a short term rental whether on a social media platform, app on smart phone, computer or other device, or printed ads.
3. Board means the Chatham County Board of Commissioners.
4. Building Safety and Regulatory Services means that department of the County as defined by the County Manager and referred to herein as "BSRS."
5. Charitable Donations shall mean the giving without compensation or other consideration the use of property to a registered 501(c)(3) to use by that charity.
6. License shall mean the documents issued by Building Safety and Regulatory Services annually that contain the official number granting the right to rent a rental unit pursuant to this Code Section.
7. Occupancy rate shall mean no more than two adults per bedroom plus two additional adults are permitted in the rental property. Should the rental property be a Recreational Vehicle or tent, the occupancy rate shall be that as listed by the manufacturer.
8. Property shall mean the real property parcel and dwelling unit(s) being offered for rental.
9. Rental Unit shall mean a dwelling that is offered for lease, rental, trade or barter. A house is generally defined as one

rental unit, regardless of number of rental opportunities being provided. A property may have multiple rental units when the property has separate structures located therein as determined in sole discretion of the Director of BSRS based upon definitions located in the Chatham County Zoning Ordinance or other common meaning.

10. Tax Commissioner shall mean the Tax Commissioner of Chatham County.
11. Zoning Board of Appeals shall mean the Zoning Board of Appeals of Chatham County.
12. Any term used herein that is also used in Chatham County's Zoning Ordinance shall have the same meaning as defined in the Zoning Ordinance.

§16-1303 License Requirement.

1. Any property being used as a short term rental shall have a license validly issued by BSRS.
 - a. Said license shall be posted inside the rental unit in a location easily visible to the persons who are renting the property.
 - b. In addition to the license, a sign shall be posted listing the parking rules, occupancy rate, any noise restrictions, emergency contact information and point of contact listed in the license.
 - c. Failure to post the applicable license and sign shall result in punishment up to and including the revocation of the license.
2. No person operating a property as a short term rental shall violate the occupancy rate outlined here.
3. It shall be a violation of this article to operate any short term rental without the required license.
4. Any license issued pursuant to this Section is non-transferrable and must be maintained by the person in whose name the license was issued. Any new owner shall apply for the license as with all other properties. If a property is deeded in the name of more than one person, the person applying for the license affirmatively represents that he or she has the consent of all parties holding legal title to the land.

5. Should any property owner have more than one rental unit, a license shall be required for each unless otherwise provided herein.
 - a. In the sole discretion of the County Manager or his designee, the Director of Building Safety and Regulatory Services, a singular license may be issued for multiple rental units or properties if the application of requiring individual licenses would not further the purpose of this Article.
 - b. Should any property owner have more than one rental unit, the violation of any section of this Article shall be grounds for the revocation of any license held for the purposes of short term rentals.
6. All advertisements must include a valid license number and conform to the scope of the license.
7. All persons being issued a license under this Code Section shall keep records sufficient to demonstrate that all information necessary to the collection and remittance of taxes as well as other issues of compliance with the license are kept and maintained until one year past the expiration of the license. Provided, however, should the license be renewed the license holder shall keep the records included herein for a period of three (3) years before the renewal date of the present license held.
8. All requirements outlined to obtain a license must be continuously maintained throughout the duration of the license. All changes are to be officially made in writing to the Department of Building Safety and Regulatory Services.

§16-1304 Qualifications/Requirements of Property Owners to Receive a License.

1. Each property or rental unit subject to this ordinance shall qualify for a license when the following conditions have been met:
 - a. All applications for the initial license shall pay to Chatham County BSRS a fee of \$350.
 - b. All ad valorem taxes that are due at the time of the application shall be paid in full.
 - c. All rental units have been identified.

- d. All applicants must have an ownership interest. Renters of real property are not eligible for short term rental license.
- e. Each application shall be reviewed by the Chatham County Police Department or any other law enforcement agency to determine if illegal activity has occurred on the property in the last two years or since ownership of the property, whichever period is longer.
- f. Each application shall list a valid local point of contact that is responsible for receiving and responding to contact from both the renter and Chatham County or other governing bodies.
- g. Each application shall outline the parking rules of the rental and the manner in which any occupant shall comply with those rules.
- h. Each application shall be submitted to the Tax Commissioner to verify that all taxes owed on the property have been paid and to notify BSRS if the property is being used for homestead exemption or Stephen's Day exemption.
- i. Proof of current contract with marketplace innkeeper service(s) for collection of Hotel_Motel Tax on all eligible rentals or copies of returns for submission of tax directly to Chatham County Finance. as outlined in the Chatham County Article IV Hotel/Motel Tax and State sales and use taxes.
- j. Each application shall affirm that rentals regulated under this ordinance are not in violation of any other land usage restrictions to include covenants, deed restrictions, homeowner association rules and regulation or other such restriction.
- k. All animals being housed at any short term rental shall comply with the Animal Control Ordinance of the County including noise violations and all other regulations.
- l. The property being used as a rental regulated under this Ordinance shall carry homeowner's or other structural coverage in an amount at least equal to the value of the structure or \$300,000, and the insurance declarations shall list the unit as a rental property.
- m. All rental units listed in any application must have the following services on site at each unit:

- i. Proof of fire subscription service
 - ii. Fire extinguisher
 - iii. Trash service that removes waste at least once a week.
 - iv. All trash must be contained in secured containers when outside the residence.
2. Each license once granted shall be valid until the next June 30th. License fees are not prorated

§16-1305 Renewal of Short Term Rental License.

1. Each license shall be renewed annually by July 1. In order to qualify for a renewed license, each property or rental unit must:
- a. Pay a \$350 renewal fee to Chatham County BSRS;
 - b. Affirm that all ad valorem taxes that are due at the time of the application have been paid in full;
 - c. Affirmatively list any contact with Chatham County Police Department or any other law enforcement agency requested by the County Manager to determine if illegal activity has occurred on the property in the last year;
 - d. Affirm the local point of contact that is responsible for providing information to both the renter and Chatham County or other governing bodies;
 - e. Affirm that all taxes have been collected and timely remitted to local and state authorities for hotel/motel or other taxes;
 - f. Affirm that to the best of the license holder's knowledge that all animals housed at the property have complied with the Animal Control Ordinance of the County including noise violations, immunizations and all other regulations;
 - g. Affirm that the rental unit is not in violation of any other land usage restrictions to include covenants, deed restrictions, Homeowner Association rules and regulations or other such restrictions; and,
 - h. Affirm that all the following services are provided on site:
 - i. Proof of fire subscription service

- ii. Fire extinguisher
 - iii. Trash service that removes waste at least once a week.
 - iv. All trash must be contained in secured containers when outside the residence.
2. The renewed license shall be valid for one year from the date the renewal is granted. Should a renewal be denied, the denial can be appealed as outlined below. Each license once granted shall be valid for one year from the date is license is granted.

§16-1306 Right to Audit. Chatham County or its authorized representatives ("County") shall have the right to audit, to examine, and to make copies of or extracts from all financial and related records (in whatever form they may be kept, whether written, electronic, or other) relating to or pertaining to County ordinances that are kept by or under the control of the Applicant, including, but not limited to those kept by the Applicant, its employees, agents, assigns, successors, and subcontractors. Applicant shall establish and maintain a reasonable accounting system to readily identify Applicant's assets, revenues and expenses.

§16-1307 Suspension of License.

1. Grounds for suspension:
- a. For Public Safety - the Chief of Police, the Sheriff, or the Director of the Counter Narcotics Team shall have the authority to suspend the license until investigation can be conducted upon a good faith belief that the suspension is in the best interest of the County's public safety. This suspension shall be valid for no more than 30 days without a hearing on the matter if one is requested by the license holder.
 - b. For Public Health, Welfare or Interest - the County Manager shall have the authority to suspend the license until investigation can be conducted upon a good faith belief that the suspension is in the best interest of the County's public health, welfare, or public interest. This suspension shall be valid for no more than 30 days without a hearing on the matter if one is requested by the license holder.
 - c. Upon Repeated Public Complaints - upon three or more complaints to BSRS or County Manager for violations of the Chatham County Code, state law, or this Article which

such violation amounts to a danger to the peace or welfare of the community, an investigation into license compliance shall occur. While such an investigation is conducted, the County Manager may, in his sole discretion, suspend the license. This suspension shall be valid for no more than 30 days without a hearing on the matter if one is requested by the license holder.

- d. For nonpayment of property taxes or hotel/motel taxes as authorized under County ordinances and state statutes.
- e. For failure to maintain a fire subscription for fire protection.

§16-1308 Revocation or Denial of License.

- 1. A license may be revoked or denied for any of the following reasons:
 - a. For Public Safety - if the Chatham County Police Department or other law enforcement agency is called to the residence for substantiated complaints of noise, illegal drug use, or other violation of state or local law where arrest(s) are made and convictions result therefrom.
 - b. For Public Health and Welfare - upon inspection by County officials, the accommodation is deemed to be of such a nature that it is unfit for human occupation and is a danger to the peace, public health or welfare of the community;
 - c. Any other circumstances that are deemed in the County Manager's discretion, or his designee, to make the rental non-conforming to this Article including:
 - i. Substantiated complaints for violations of any of the following:
 - (a) Parking regulations associated with the license;
 - (b) Criminal laws or noise violations to any law enforcement agency;
 - (c) Failure to pay hotel/motel tax, sales tax or other taxes except property taxes.
 - (d) Occupancy rates;
 - (e) Noise violations; or,

(f) Other violations of the rules herein.

d. Failure to make timely payment of any and all taxes/fees due to Chatham County related to the rental of the property.

i. Any fraud, misrepresentations, false statements or other attestations that are untrue shall be grounds for immediate revocation of the license.

2. Effect of Revocation - Should a license be revoked under this ordinance, then no license shall be issued to that property owner for that location for 12 months. Each license is held per location and the license of one location shall not affect the other unless there is a factual reason to connect the properties and believe further violations of law will occur.

3. All requirements outlined to obtain a license must be continuously maintained throughout the duration of the license. All changes are to officially be made in writing to BSRS.

§16-1309 Appeal to Short Term Rental. All appeals shall be in writing to the County Manager. The County Manager shall have final decision-making authority with regards to any license issued, suspended or revoked under this article.

§16-1310 Punishment of Violation of Ordinance. Any violation of §16-1303 wherein a short term rental is being operated without a license for greater than one night shall be issued a citation for failure to obtain a license, an immediate cease and desist order, and fined 50% of the license fee.

1. Should any property be cited for exceeding the parking limitations listed in the application for the license, the violation shall be punished by a fine of not less than \$100.

2. Should any property be cited for the noise ordinance of Chatham County, the violation shall be punished by a fine of not less than \$100.

3. Should any property be cited for exceeding the maximum occupancy rate, the punishment upon conviction shall be a fine of not less than \$150.

4. Should the Chatham County Police respond to any property violations under this article, the police shall forward any report to BSRS.

5. Nonpayment of taxes shall be subject to additional consequences as outlined in State statutes and County ordinances. See Article IV - Hotel/Motel Tax.

§16-1311 Effective Date. This Ordinance shall become effective on July 1, 2020. (Ordinance adopted March 6, 2020.)