

STATE OF GEORGIA  
COUNTY OF CLAYTON

ORDINANCE NO. 2010 – 252

AN ORDINANCE TO AMEND THE CODE OF CLAYTON COUNTY, GEORGIA, AS AMENDED, SPECIFICALLY, CODE OF CLAYTON COUNTY, GEORGIA, PART II, CHAPTER 22 “BUSINESSES”, ARTICLE II “OCCUPATIONAL LICENSES”, BY REPEALING SECTION 22-67 “FILING OF RETURN SHOWING ACTUAL GROSS RECEIPTS DURING PRECEDING CALENDAR YEAR; PROCEDURE WHEN TAXES OVERPAID OR UNDERPAID” AND SUBSTITUTING IN LIEU THEREOF A NEW SECTION 22-67 “FILING OF RETURN SHOWING ACTUAL GROSS RECEIPTS DURING PRECEDING CALENDAR YEAR; PROCEDURE WHEN TAXES OVERPAID OR UNDERPAID”; TO REPEAL CONFLICTING LAWS, ORDINANCES, RESOLUTIONS, RULES, AND REGULATIONS; TO PROVIDE FOR SERVABILITY; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Clayton County Department of Community Development (“Department”) requires each person liable for the occupation tax levied for the year to file with the Department a signed return setting forth the number of employees and the actual amount of gross receipts of such business during the preceding calendar year; and

WHEREAS, the current deadline for filing a signed return, on or before March 31 of each year, does not allow the Department a sufficient amount of time for processing signed returns; and

WHEREAS, a deadline of February 15 for submitting signed returns will ensure sufficient time for processing applications and will still provide applicants ample time to pay for and post business licenses.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF  
CLAYTON COUNTY, GEORGIA, AND IT IS HEREBY ORDAINED

Section 1. The CODE OF CLAYTON COUNTY, GEORGIA, as amended, is hereby further amended by amending, CODE OF CLAYTON COUNTY, GEORGIA, Part II, Chapter 22

"Businesses", by deleting Section 22-67 "Filing of return showing actual gross receipts during preceding calendar year; procedure when taxes overpaid or underpaid" and substituting in lieu thereof a new Section 22-67 "Filing of return showing actual gross receipts during preceding calendar year; procedure when taxes overpaid or underpaid" which shall read as follows:

**"Sec. 22-67. – Filing of return showing actual gross receipts during preceding calendar year; procedure when taxes overpaid or underpaid.**

- (a) On or before February 15 of each year, the person liable for the occupation tax levied for the year shall file with the department, on a form furnished by such office, a signed return setting forth the number of employees and actual amount of the gross receipts of such business during the preceding calendar year.
- (b) If the occupation tax for the preceding year based on the return and on the rate of such tax provided for in this article is greater than the amount of occupation tax paid by the person based on the estimate returned, the difference in the amount shall be due and payable by the licensee to the county on or before March 31 of the current year, and such amount shall be deemed delinquent if not paid on or before March 31.
- (c) If the amount of the occupation tax for the preceding year, based on the return provided for in this section and on the rate of the tax provided for in this article, is less than the amount of occupation tax paid by the licensee based on the estimate filed pursuant to this section, the difference in the amount shall be refundable by the county to the taxpayer on or before March 31; provided, however, if such business continues to be conducted in the county during the current year, such difference in amount shall be credited by the county toward the amount of occupation tax to be paid to the county by the licensee for the current year.

Section 2. All laws, ordinances and resolutions, or parts thereof, which conflict with the provisions of this Ordinance are hereby repealed.

Section 3. If any part of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect the remainder of this enactment, and such remainder shall remain in full force and effect.

Section 4. This Ordinance shall become effective upon its approval by the Board of Commissioners.

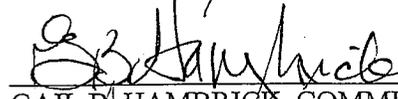
SO ORDAINED, this the 14<sup>th</sup> day of December, 2010.

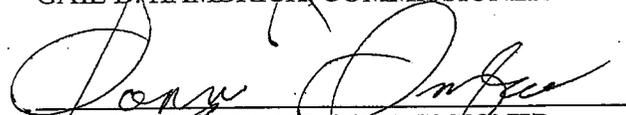
{SIGNATURES ON FOLLOWING PAGE}

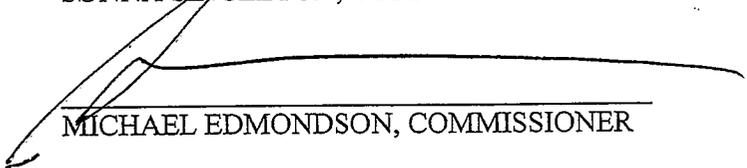
CLAYTON COUNTY BOARD OF COMMISSIONERS

  
ELDRIN BELL, CHAIRMAN

  
WOLE RALPH, VICE CHAIRMAN

  
GAIL B. HAMBRICK, COMMISSIONER

  
SONNA SINGLETON, COMMISSIONER

  
MICHAEL EDMONDSON, COMMISSIONER

ATTEST:

  
SHELBY D. HAYWOOD, CLERK