

LICENSES AND OCCUPATION TAXES

Chapter 12

LICENSES AND OCCUPATION TAXES*

- Art. I.** **In General, §§ 12-1—12-10**
Art. II. **Occupation Tax, §§ 12-11—12-40**
Art. III. **Insurers' License Fees and Premium Tax, §§ 12-41—12-47**

***Editor's note**—An ordinance adopted Dec. 6, 1994, § 2 provided for the deletion of former Arts. I and II, §§ 12-1—12-5, 12-21—12-24, and enacted in lieu thereof provisions which pertained to occupation tax, designated as Art. I, §§ 12-1—12-29. Subsequently, an ordinance adopted Aug. 1, 1995, deleted such Art. I and enacted new provisions pertaining to the same subject matter and designated as Art. I, Occupation Tax, §§ 12-1—12-17. Such provisions have been redesignated as Art. II, §§ 12-11—12-27, for purposes of classification.

Charter reference—Authority of council as to business or occupation taxes, § 6-102.

Cross references—License for malt beverage dealers, § 4-46 et seq.; license for wine dealers, § 4-116 et seq.; license for liquor dealers, § 4-191 et seq.

State law references—Commerce and trade, OCGA Title 10; professions and businesses, OCGA Title 43; specific business and occupation taxes, OCGA § 48-13-1 et seq.

LICENSES AND OCCUPATION TAXES

ARTICLE I. IN GENERAL

Sec. 12-1—12-10. Reserved.

ARTICLE II. OCCUPATION TAX

Sec. 12-11. Required for businesses in city.

For the year 1996 and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation located in the city, shall pay an occupation tax for such business, trade, profession, or occupation, and proof of payment of the tax and any applicable registration shall be displayed in a conspicuous place in the place of business, and shown to the clerk of the city or such officer's deputies and to any police officer or other investigating law enforcement officer of the city, upon request. (Ord. of 8-1-95, § 1)

Sec. 12-12. Construction of terms; definitions.

(a) Wherever the term "city" is used in this article, such term shall be construed to mean the City of Forsyth, Georgia, a municipality of this state.

(b) As used in this article, the following definitions apply:

Location of office shall include any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession.

Occupation tax means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession, or business.

Person shall be held to include sole proprietors, corporations, partnerships, or any other form of business organization, but specifically excludes charitable nonprofit organizations and authorities.

Practitioner of profession or occupation is one who by state law requires state licensure regulating such profession or occupation. Practitioners of professions and occupations shall not include a practitioner who is an employee of a business if the business otherwise pays an occupation tax. Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, instrumentalities of the United States, the state, or a municipality or county of the state shall not be required to obtain a license or pay an occupation tax for that practice. (Ord. of 8-1-95, § 1)

Sec. 12-13. Occupation tax levied; flat rate.

An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one (1) or more locations or offices in the corporate limits of the city, at the rate of twenty-five dollars (\$25.00) for each such business.

(Ord. of 8-1-95, § 1)

LICENSES AND OCCUPATION TAXES

Sec. 12-14. Administrative and regulatory fee structure.

Pursuant to the authority of Official Code of Georgia Annotated, Section 48-13-9, and in order to protect the public health, safety and welfare, and otherwise to enforce state and local building, health and safety codes, a regulatory fee will be imposed by the city for the regulation of the following businesses:

Fortuneteller: Operating in own home.	\$725.00
.. Transient.	500.00
.. Pawnshop.	475.00
.. Pistols or revolvers, sold, rented, exchanged, loaned, or otherwise dealt in.	75.00
.. Circus or carnival, per week.	75.00
.. Gasoline pumps, retail, each.	5.00
.. Hotels, motels, and similar establishments: Each hotel, motel, boarding house or private home taking transient roomers, per room for transients.	1.50 0.50
.. Plus for each such room with cooking facilities.	
.. Launderette (each washing machine, dryer or drycleaning machine)	5.00
Vending machines for merchandise, excluding postage stamps: First 50 machines, per machine.	5.00
.. The maximum fee for the first 50 machines shall be.	100.00 3.00
.. Over 50 machines, per machine.	
.. Itinerants of every kind, including vendors of books and maps, pictures, toys and other articles, and including all persons selling any articles of any kind on the street or from house to house.	50.00
.. Itinerants of the kind who go from place to place repairing roofs and painters and/or dealers in stone, marble, granite or any other article of merchandise not otherwise provided for. . .	25.00
.. Adult movie houses, adult movie theaters, and adult movie rental business, as defined in Section 15-24 of the City Code.	500.00
..	

(Ord. of 8-1-95, § 1; Ord. of 1-4-00, § B)

LICENSES AND OCCUPATION TAXES

Sec. 12-15. When tax due and payable; transacting business when tax delinquent.

- (a) Each such occupation tax shall be for the calendar year 1996 and succeeding calendar years thereafter unless otherwise specifically provided. Such registration and occupation tax shall be due and payable on or before January 1 of each year and shall, if not paid by March 1 of each year, be subject to penalties for delinquency. On any new profession, trade, business or calling begun in the city in 1996, or succeeding years thereafter, the registration and tax shall be delinquent if not obtained immediately upon beginning business and a penalty of twenty-five dollars (\$25.00) imposed. The tax registration herein provided for shall be issued by the city clerk and if any person, firm, or corporation whose duty it is to obtain a registration shall, after such registration or occupation tax becomes delinquent, transact or offer to transact, in the city, any of the professions, trades, or callings subject to this article without having first obtained the registration and paying the tax, such offender shall, upon conviction by the city court, be punished by a fine, or imprisonment or both as allowed under the Charter of the city.
- (b) When any person commences business on or after July 1 in any year, the occupation tax for the remaining portion of the year shall be one-half (1/2) of the tax imposed for an entire year.
- (c) In addition to the above remedies, the city clerk may proceed to collect in the same manner as provided by law for tax executions.
(Ord. of 8-1-95, § 1)

Sec. 12-16. Evidence of state registration required if applicable; registration to be displayed.

- (a) Each person who is licensed by the secretary of state pursuant to Title 43 of the Official Code of Georgia Annotated shall provide immediately, at the request of the city clerk, evidence of proper and current state licensure before the city registration may be issued.
- (b) Each person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business or immediately, at the request of the city clerk, provide evidence of a valid and current state license, and shall keep the license there at all times while the license remains valid.
(Ord. of 8-1-95, § 1)

Sec. 12-17. Evidence of qualification required if applicable.

- (a) Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of a city business registration, show evidence that such requirements have been met.
- (b) Before the issuance of a city business license registration, either initially or as a renewal, all ad valorem taxes due to the city, all fees of any kind due to the city, and all utility billings of whatever kind due to the city shall be current and not delinquent and upon failure to show evidence that such requirements have been met, the issuance of a city business license registration shall not be granted.
(Ord. of 8-1-95, § 1; Ord. of 10-2-01, § 1)

LICENSES AND OCCUPATION TAXES

Sec. 12-18. Liability of officers and agents; registration required; failure to obtain.

All persons subject to the occupation tax pursuant to this article shall be required to obtain the necessary registration for such business as described in this article, and in default thereof the officer or agent soliciting for or representing such persons shall be subject to the same penalty as other persons who fail to obtain a registration. Every person commencing business in the city after January 1 of each year shall likewise obtain a registration and pay the required occupation tax before commencing business in the city, and any person transacting or offering to transact in the city any of the kinds of business, trade, profession or occupation subject of this article without first having so obtained registration and paying the tax shall be subject to penalties as provided.

(Ord. of 8-1-95, § 1)

Sec. 12-19. When registration and tax due and payable; delinquent tax, effect of transacting business.

- (a) Each such registration shall be for the calendar year in which the registration was obtained unless otherwise specifically provided. There is hereby imposed a penalty upon each business which fails to apply for and obtain an appropriate business registration and pay all tax and fees as provided in this article before March 1 of each year, and on March 1 each year thereafter. Every person commencing business in the city after January 1 of each year shall obtain the registration required before commencing such business. Any person transacting or offering to transact in the city any business, trade, profession, or occupation without first having obtained the required registration shall be subject to the penalties provided in Section 12-20. Such penalties shall be in addition to all other penalties, civil and criminal herein provided; and may be collected by the remedies provided for collection of the occupation tax, and shall have the same lien and priority as the occupation tax to which the penalty is applied.
- (b) The registration provided for in this article shall be issued by the city clerk, and if any person, firm, or corporation whose duty it is to obtain a registration shall, after the occupation tax becomes delinquent, transact or offer to transact, in the city any business, trade, profession, or occupation without having first obtained the registration, such offender shall be subject to the penalties provided in Section 12-20, and all other penalties that may be applicable.

(Ord. of 8-1-95, § 1)

Sec. 12-20. Penalty for violation.

Any person violating any provisions of this article shall, upon conviction in the city court, be fined, or imprisoned, or both, as allowed under the Charter of the city.

(Ord. of 8-1-95, § 1)

Sec. 12-21. City clerk, subpoena and investigatory powers.

The city clerk and any duly designated officer and inspectors or successors shall be classified as business inspectors with full subpoena powers in conjunction with any inspection and investigation pertaining to compliance with this law.

(Ord. of 8-1-95, § 1)

LICENSES AND OCCUPATION TAXES

Sec. 12-22. Businesses not covered by this article.

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

- (1) Those businesses regulated by the Georgia Public Service Commission.
- (2) Those electrical service businesses organized under Chapter 3 of Title 46 of the Official Code of Georgia Annotated.
- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- (4) Cooperative marketing associations governed by OCGA Section 2-10-105.
- (5) Insurance companies governed by OCGA Section 33-8-8, et seq.
- (6) Motor common carriers governed by OCGA Section 46-7-15.
- (7) Those businesses governed by OCGA Section 48-5-355. (Businesses that purchase carload lots of guano, meats, meal flour, bran, cottonseed, or cottonseed meal and hulls.)
- (8) Agricultural products and livestock raised in the State of Georgia governed by OCGA Section 48-5-356.
- (9) Depository financial institutions governed by OCGA Section 48-6-93.
- (10) Facilities operated by a charitable trust governed by OCGA Section 48-13-55.
(Ord. of 8-1-95, § 1)

Sec. 12-23. Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.

An occupation 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.

(Ord. of 8-1-95, § 1)

Sec. 12-24. When tax due and payable; payment options.

The amount of occupation tax shall be payable to the city at the office of the city clerk on January 1 each year and delinquent if not paid on or before March 1 each year; with the exception that when any person commences business on or after July 1 in any year the occupation tax for the remaining portion of the year shall be one-half (1/2) of the tax imposed for the entire year, and shall be delinquent if not paid within sixty (60) days of the date of commencement of the business.

(Ord. of 8-1-95, § 1)

LICENSES AND OCCUPATION TAXES

Sec. 12-25. Business registration to be revoked for failure to pay tax.

- (a) Upon the failure of any business to pay the occupation tax or any part thereof before it becomes delinquent, any business registration granted by the city under this article permitting the owner of such business to do business for the current year within the city shall be, ipso facto, revoked. No subsequent business tax registration shall be granted by the city for the operation of a business for which any part of the occupation tax provided for in this article is unpaid.
- (b) The failure of any business to pay any ad valorem taxes due to the City of Forsyth beyond the due date, to pay any fees owed to the city, or to pay any utility billings owed to the city beyond such due date, may cause sanctions to be imposed by the council, upon the following procedure: The business registrant or licenseholder shall be given notice of the violation and the opportunity to be heard before the council at the next regular council meeting after such notice, and the council, upon a finding that this section has been violated by the licenseholder, may impose sanctions by either a suspension of the license for a specified period of time, placing the licensee on probation, imposing an administrative fee or placing other reasonable conditions thereon as the council may deem necessary.

(Ord. of 8-1-95, § 1; Ord. of 10-2-01, § 2)

Sec. 12-26. Lien taken for delinquent occupation tax.

In addition to the other remedies provided for the collection of the occupation tax levied in this article; the city clerk, upon such tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of tax against the person liable for such tax, which execution shall bear interest at the rate of twelve (12) percent per annum from the date when such tax or installment becomes delinquent, and the lien shall cover the property (in the city) of the person liable for such tax, all as provided by the Charter of the City of Forsyth and the laws of Georgia. The lien of such occupation tax shall become fixed on and date from the time when such tax becomes delinquent. The execution shall be levied by the city clerk upon the property of the delinquent taxpayer located in the city, and sufficient property shall be advertised and sold to pay the amount of the execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by the ordinances and Charter of the city and the laws of the State of Georgia relating to tax levies.

(Ord. of 8-1-95, § 1)

Sec. 12-27. Enforcement of provisions.

It is hereby made the duty of the city clerk and police department of the city to see that the provisions of this article relating to occupation taxes are observed; and to summon all violators of the same to appear before the city court. It is hereby made the further duty of the city clerk and the police department to inspect all registrations issued by the city, as often as in their judgment it may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder and is otherwise current and valid.

Secs. 12-28—12-29. Reserved.

LICENSES AND OCCUPATION TAXES

Sec. 12-30. Precious metals and gems.

- (a) Applicability of certain sections – This code shall not apply to any precious metals or goods containing precious metals obtained from industrial producers, manufacturers, licensed dealers, or distributors.
- (b) Definitions – For purposes for this article, the term:

Numismatic Coins means coins whose value as collectors' items exceeds the value of the content of the precious metals in the coins.

Precious Metals means gold, silver, or platinum or any alleged alloy containing gold, silver or platinum.

Precious metals and gems dealer means any person, partnership, sole proprietorship, corporation, association, or other entity engaged in the business of purchasing, selling, bartering, or acquiring in trade any precious metals from persons or sources other than manufacturers or licensed dealers for resale in its original form or as changed by melting, reforming, remodeling, or for resale as scrap, or in bulk.

Precious Stones means any precious or semi-precious stone, including but not limited to diamond, ruby, sapphire or emerald which is cut and polished.

(c) Registration Requirements

- (1) Every person who applies to do business in the City of Forsyth, Georgia, as a Precious Metals and Gems Dealer as define herein, prior to commencing business shall pay a regulatory fee to the City to cover the costs of regulation of the business in the amount of \$425.00 per year.
- (2) No application to do business as a Precious Metal and Gems Dealer shall be considered or approved where the number of such registered Precious Metal and Gems Dealer which are conducting business at the time of such application numbers one for each 3,000 residents according to the latest decennial census figures available. In making this computation, fractions of population shall not be considered.
- (3) No person shall have an interest in more than one Precious Metals and Gems business within the City.
- (4) The registration shall include but shall not be limited to the information required on all occupation tax returns, along with the following additional information:
 - a. Full name, date of birth, address, and Social Security number of applicant.
 - b. Full name(s), date(s) of birth, and Social Security number(s) of any other person(s) having an ownership interest in the proposed business. In the case of a corporation, this list shall include owners often or more percent of the common or preferred stock.
 - c. Full names, dates of birth, and Social Security numbers, and titles of corporation officers where appropriate.
 - d. Full name, address, telephone number, date of birth, title, and Social Security number of individuals to be employed.

LICENSES AND OCCUPATION TAXES

(d) Applicant – the applicant shall be the owner of the proposed business, if the business is solely owned, or a general partnership, if a partnership. If a proposed business is a corporation, the applicant must be the president. Otherwise, no other individual may qualify as an applicant.

(e) Registration Qualifications

- (1) The applicant and each individual with an interest in the business shall be a citizen of the United States.
- (2) The applicant must be a resident of the county for one year proceeding the dale of filing application. The time requirement as to residency shall not apply to honorably discharged members of the nation’s armed forces who have returned to the county to reside.
- (3) Corporations must wither be incorporated in the State of Georgia or must have registered to do business in the state, and only the applying officer must meet the residency requirements.
- (4) No applicant, general manager, or person having an interest in the business shall have been convicted nor entered a plea of nolo contendere in any state, the United States, or any other country, within ten years immediately preceding the date of application for any felony, or crime involving moral turpitude, or any violation of the laws of any state, county, or municipality relating to the sale, manufacture, or distribution of alcoholic beverages, or solicitation of prostitution , pandering, letting premises for prostitution, keeping a disorderly place, illegal dealing in narcotics, sec offenses, any theft or burglary offenses, receiving or possession of stolen property, or any statute or ordinance regulating the business of Precious Metals and Gems Dealer. In those instances involving corporations, this prohibition shall also apply to the corporation’s president, vice-president, secretary, treasurer. In those instances involving corporations, this prohibition shall also apply to (1) any closely held corporations president, vice-president, secretary, treasurer, and all stockholders owning five percent or more of the corporation’s stock, or a person having subscriptions, options, and/or warrants for purchase of a closely held corporation’s stock that when fully executed would give that person five percent or more of the corporation’s stock, and (2) any shareholder owning 50 percent or more of any corporation, whether closely held or not, or a person having subscriptions, options and/or warrants for purchase of a corporation’s (whether closely held or not) stock that when fully executed would give that person 50 percent or more of the corporation’s stock.
- (5) Applicants shall be the owners of the business premises or the holder of any lease thereon or the general agent owner.
- (6) The applicant (individual in case of proprietorship, applying officer in case of corporation, and one of the partners in case or partnership) shall be responsible for the management and operation of the business if approval is granted.
- (7) The applicant shall make a sworn statement of the qualifications to the above and shall place same on file the City before approval of the business is granted.
- (8) If the applicant is a partnership, all members of the partnership must approve of this application, but only one member must meet the requirements of residency. However, all members of the

LICENSES AND OCCUPATION TAXES

partnership must meet the other qualifications. If approval of the business is granted, the approval shall apply to the partners in the names of the partnership.

- (9) No person shall be granted approval to engage in the business of Precious Metals and Gems Dealer unless it shall appear to the satisfaction of the governing body that the person is of good moral character.
- (10) An application shall not be granted, or if granted shall be revoked, should the City Administrator and the Chief of Police or his designee find any of the following:
 - a. The applicant and/or person with an interest in business has conducted any business within the city which it has required the necessity for unusual law enforcement observation or inspection in order to prevent the violation of any law, regulation or ordinance by the applicant or person with an interest in the business, or it was necessary for the city to take action to compel the adherence to any law, regulation, or ordinance; or
 - b. The location for which the business is proposed will create or add to existing traffic congestion which would be detrimental to the public safety or will adversely impact the general residential character of the neighborhood; or
 - c. The applicant and/or person with an interest in the business with an interest in the business have ever had a pawn business or Precious Metals and Gems Business suspended or closed by any governing entity.
- (11) No person shall be granted approval as a Precious Metals and Gems Dealer unless that person has attained the age of 21.
- (12) An employee must have attained the age of 16. The employer must abide by State of Georgia Labor Laws.
- (f) Employees' List – It shall be the duty of all businesses to file with the Forsyth Police Department, the names of all employees with their home addresses, home telephone numbers and places of employment. Changes in the list of employees, with the names of new employees must be filed with the police department within three days from the date of any such change. All employees shall be subject to such investigation rules and regulations as may be deemed necessary from time to time by the police department.
- (g) Records and information to be maintained; display of transaction number; identification; digital photographs; fingerprints; records storage.

Engaging in the business of buying used or previously owned precious metals in the county is hereby declared to affect the public interest due to the opportunity it affords for the disposal of stolen property.

In the public interest and as set forth herein, all precious metals dealers shall maintain records documenting all precious metals transactions.
- (1) All precious metals dealers shall maintain records documenting accurate descriptions of all property purchased. Such description shall include, to the extent possible, the manufacturer, model, serial number, style, material, kind, color, design, number, type and approximate size of

LICENSES AND OCCUPATION TAXES

precious stones, and all other identifying names, marks, inscriptions, and numbers, The precious metals dealers shall assign a transaction number documenting each transaction, and ensure each item received is tagged with the transaction number.

- (2) The tag bearing the transaction number must remain attached to the item until the property is disposed of by sale, trade, or other lawful means. This paragraph does not apply to the purchase of property from licensed wholesale or distributor businesses for the purpose of retail sales; however the precious metals dealer shall be required to maintain all purchasing records for property exempted from this paragraph.
- (3) The precious metals dealer shall require all persons selling property to show proper identification prior to conducting a transaction. Proper identification is defined as a government issued photo identification card, or state identification card.
- (4) The precious metals dealer shall also document the name, physical address (P.O. Box is not acceptable), telephone number, race, sex, height, weight, driver's license number, and date of birth of the person selling the property, along with the date and time of transaction. This documentation shall be made at the time of the transaction.
- (5) The precious metals dealer shall photograph, with a digital camera or web camera, the person selling the property. The photograph shall clearly show a frontal view of the subject's face along with the transaction number and a photograph of the item being 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 precious metals dealer shall obtain from each person selling any property, the fingerprint of the right hand thumb, unless such thumb 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 fingerprint shall be imprinted onto the transaction form in the designated area along with the signature of the person selling the property. The fingerprint must be clear and legible. In the event that more than one transaction form is required, a fingerprint and signature will 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 precious metals dealer unless the customer can supply a copy of the original sales receipt, or other proof of purchase from the place of purchase, to the precious metals dealers who shall retain the receipt or proof of purchase on file.
- (8) The precious metals dealer 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.
- (9) Every precious metals dealer shall enter each transaction as it occurs into the electronic automated reporting system via the internet to the administrator of the electronic automated reporting system. The administrator of the electronic automated reporting system will electronically transmit all transactions to the police department.

LICENSES AND OCCUPATION TAXES

- (h) Daily report to police; required format – every precious metals dealer shall make a daily report, in such form as may be prescribed by the Chief of Police or his designee, of all transactions that occurred during 24 hours ending at 9:00 p.m. on the date of the report.
- (1) Daily reports shall list all property sold, the transaction number for each transaction, and a description of the property including, to the extent possible, the manufacturer, model, serial number, style, material, kind, color, design, number, type and approximate size of precious stones, and any other identifying names, marks, and numbers. The daily report shall also list the name, address, race, sex, height, weight, driver's license number, and date of birth on the automated reporting system along with the date and time of the transaction.
 - (2) Every precious metals dealer shall enter each transaction as it occurs into the electronic automated reporting system via the internet to the administrator of the electronic automated reporting system. The administrator of the electronic automated reporting system will electronically transmit all transactions to the police department.
 - (3) In the event that the electronic automated reporting system becomes temporarily or permanently disabled, precious metals dealers will be notified as soon as possible by the Sheriff's Office. In the event, the precious metals dealer will be required to make records of transaction in paper form as prescribed by the police department. Such paper forms must include all information as enumerated. Precious metals dealers shall be responsible for maintaining an adequate inventory of these forms.
 - (4) The Chief or his designee shall select and designate the required automated reporting system and require equipment needed. There will be a fee assessed to the precious metals dealer for each reported transaction. Said fee may be assessed against the persons selling property.
- (i) Property not to be disposed of for 14 days after acquisition; location of property; police holds.
- (1) All property received through any precious metals dealer transaction shall be held at least 14 days before disposing of same by sale, transfer, shipment, or otherwise.
 - (2) All property purchased shall be held and maintained by the precious metals dealer on the premises of the precious metals dealer or, if impracticable, at such other location as may have been previously approved in writing from the City Administrator, Chief or his designee. The Chief shall not approve any off-premises storage facilities located outside the city.
 - (3) The Police Department or Sheriff's Office has the authority to place property that is the subject of a law enforcement investigation on "police hold" for a period of five days. In that event, the law enforcement officer shall notify the precious metals dealer 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 precious metals dealer to maintain the subject property until such time as the property is released from police hold status or the property is confiscated as evidence.
- (j) Dealing with minors. It shall be unlawful for any precious metals dealer, his or her agents or employees, to receive through any precious metals dealer any property from minors. A minor, for the purpose of this section, is an individual who has yet to obtain 21 years of age.

LICENSES AND OCCUPATION TAXES

- (k) Responsibility for enforcement. The Forsyth Police Department shall have the responsibility for the enforcement of this chapter. Sworn law enforcement officers and civilian employees employed by local, state, and federal agencies shall have the authority to inspect establishments licensed under this chapter during the hours in which the premises are open for business. These inspections shall be made for the purpose of verifying compliance with the requirements of this chapter and state law. This section is not intended to limit the authority of any other law enforcement officer to conduct inspections authorized by other provisions of the city code and/or the Official Code of Georgia Annotated.
- (l) Exemptions.
- (1) This chapter shall not apply to dealers exclusively engaged in the sale or exchange of numismatic coins or to transactions exclusively involving numismatic coins or other coinage.
 - (2) Artisans or craftsmen purchasing precious metals or gems for the sole purpose of their use as a raw material in the crafting of jewelry, works of art or like goods are exempt from this ordinance. The county administrator shall have the sole authority to determine if an individual or cooperation meets the requirements for this exemption.
- (m) Penalty for violation. Any person, firm, company, or other entity that violates any provision of the chapter may be subject to arrest or summoned to appear in the City of Forsyth Records Court and upon conviction or findings of guilt, be punished by a fine of up to \$1,000.00 per violation.
- (n) Payment of fee(s).
- (1) The fee(s) provided in this article shall be imposed upon and shall be paid by the wholesale and retail precious metals dealer.
 - (2) Each person responsible for the payment of the fee(s) shall file a report with the police department by the fifteenth (15th) day of the month following the calendar month in which the precious metals were purchased itemizing for the preceding calendar month the exact quantities of precious metal purchases during the month in the county.
 - (3) The wholesale or retail dealer shall remit the fee(s) imposed herein to the city by the fifteenth (15th) day of the month following the calendar month in which the precious metals were purchased.
- (o) Penalties and interest for failure to pay fee(s). Any person who fails to pay the fee(s) herein imposed to the city, or fails to pay any amount of such fee(s) required to be collected and paid to the city within the time required, shall pay a penalty of 15 percent of the fee(s), or amount of fee(s), in addition to the fee(s) or amount of fee(s), or any portion thereof as set forth in this ordinance.
- (p) Location of businesses. All businesses under this article shall be located in the strict compliance with the city's zoning ordinance and at a location with an identifiable street address, which shall be stated on the application along with other required information; and no business under this article shall change its address without obtaining approval from the City Administrator and the Chief of Police. No business under this article shall be operated in or from a temporary establishment (i.e. hotel, motel, or conference center, automobile, etc.)

LICENSES AND OCCUPATION TAXES

(q) Prohibited activities.

- (1) No pawn business shall permit on its premises any slot machines, pinball machines, video games, electronic games of any kind or character for use by the public, or any coin-operated machines operated for amusement purposes.
- (2) No pawn business shall permit the sale of alcohol on the premises by the drink or by the package.

(r) CCTV. The business shall be equipped with a Closed Circuit Television (CCTV) system. This system shall provide adequate coverage of the interior and exterior of the building. This system must include a digital video recorder (DVR). The system must be able to record and store footage for a minimum of 30 days. The system must be able to download from the DVR to a disk or portable hard drive. Shall permission be granted that inventory be held in a separate off-premises facility that facility must also have CCTV as described in this section.

ARTICLE III. INSURERS' LICENSE FEES AND PREMIUM TAX*

Sec. 12-41. Definition.

For the purpose of this article, the term "insurer" means a company which is authorized to transact business in any of the class of insurance designated in Official Code of Georgia Annotated, Section 33-3-5.

(Ord. of 10-18-83, § 1; Ord. of 3-1-94, § 1)

Sec. 12-42. Insurer license fees generally.

There is hereby levied an annual license fee upon each insurer doing business within the city. For each separate business location in excess of one not covered by Section 12-43, which is operating on behalf of such an insurer within the city, there is hereby levied a license fee in the amount of forty dollars (\$40.00).

(Ord. of 10-6-92, § 1; Ord. of 3-1-94, § 1)

State law reference—Authority for above fees, OCGA § 33-8-8(b)(1).

Sec. 12-43. Fee for additional business locations.

For each separate business location, not otherwise subject to a license fee under this article, 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 an insurer, such insurer shall pay an additional license fee of ten dollars (\$10.00) per location per year.

(Ord. of 10-8-83, § 2; Ord. of 3-1-94, § 1)

State law reference—Authority for above fee, OCGA § 33-8-8(b)(2).

LICENSES AND OCCUPATION TAXES

***State law reference**—Taxation generally, Ch. 22.

Sec. 12-44. License for independent insurance agencies or brokers.

There is hereby levied an annual license fee upon independent agencies and brokers for each separate business location from which an insurance business is conducted and which is not subject to the license fees imposed by sections 12-42 or 12-43, in the amount of fifteen dollars (\$15.00) for each such location within the city.

(Ord. of 10-18-83, § 3; Ord. of 3-1-94)

State law reference—Authority for above fee, OCGA § 33-8-8(d).

Sec. 12-45. Due date for license fees.

License fees imposed by Sections 12-42, 12-43, and 12-44 shall be due and payable on the first day of January of each year.

(Ord. of 10-8-83, § 6)

Sec. 12-46. Gross premium tax on life, accident and sickness insurers.

(a) There is hereby levied an annual tax, based solely upon gross direct premiums, upon each insurer writing life, accident, and sickness insurance within the city, in an amount equal to one (1) percent of the gross direct premiums received during the calendar year, in accordance with Section 33-8-8.1 of the Official Code of Georgia Annotated.

(b) The term “gross direct premiums,” as used in this section shall mean gross direct premiums, as defined in Section 33-8-4 of the Official Code of Georgia Annotated.

(c) The premium tax levied by this section is in addition to the license fees imposed by this article.

(Ord. of 10-18-83, § 4)

Sec. 12-47. Gross premium tax on other insurers.

(a) There is hereby levied an annual tax upon each insurer, other than an insurer transacting business in the class of insurance designated in subsection (1) of Section 33-3-5 of the Official Code of Georgia Annotated, doing business within the city, in an amount equal to two and one-half (2½) percent of the gross direct premiums received during the calendar year, in accordance with Section 33-8-8.2 of the Official Code of Georgia Annotated.

(b) The term “gross direct premiums,” as used in this section, shall mean gross direct premiums, as defined in Section 33-8-8.2(a) of the Official Code of Georgia Annotated.

(Ord. of 10-18-83, § 5; Mo. of 12-6-83)

Secs. 12-48—12-49. Reserved.

Sec. 12-50. Business license tax from depository financial institutions.

LICENSES AND OCCUPATION TAXES

A business license tax from depository financial institutions (as defined in OCGA Section 48-6-90) having an office located within the City of Forsyth is hereby levied at a rate of 0.25 percent of the Georgia gross receipts of said depository financial institutions as defined and allocated in OCGA Sections 48-6-93 and 48-6-95 and any other applicable Georgia law.

Sec. 12-51. Minimum business license tax from depository financial institutions.

The minimum annual amount of such business license tax from depository financial institutions within the City of Forsyth shall be \$1,000.00.

Sec. 12-52. Filing returns.

Every depository financial institution subject to the tax authorized by Section 12-50 of this City Code shall file a return of its gross receipts with the City by 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 Georgia Commissioner of Revenue based on the allocation method set forth in Subsection (d) of OCGA Section 48-6-93. The return shall provide the information necessary to determine the portion of the taxpayer's Georgia gross receipts to be allocated to the City of Forsyth. The City of Forsyth shall assess and collect said tax based upon the information provided in the returns.