

of the occupation tax and the gross receipts of each will be returned on a form furnished by the Finance Department in accordance with the provisions of this Article.

- (c) The occupation tax certificate shall serve as a business license. Additional business licenses may be required as established by the City.
- (d) Stock or manufacturing companies or other companies, subsidiaries, agencies, district offices, branch offices, corporations or individuals, having either their business proper or their general branch offices located within the City of Dunwoody, and either represented by the officers of the company, or any agent, for the purpose of soliciting patronage for the same, or for the transaction of any business pertaining thereto, shall be required to obtain a occupation tax certificate.
- (e) All licenses granted under this Article shall expire on December 31 of each year. Licensee(s) shall be required to file an application in each ensuing year. The applicant shall be required to comply with all rules and regulations for the granting of licenses.

*Section 4: Estimation of gross receipts; filing of returns.*

- (a) All occupation taxes levied by this Article are levied on the amount of business transacted during the current calendar year and the number of employees to be employed in the business conducted. However, for convenience of both the City and the taxpayer, those businesses subject to the occupational tax shall on or before March 15 file with the Finance Department a return showing all gross receipts of that business during the preceding calendar year ending on December 31. This return showing preceding calendar year gross receipts shall be used as an estimate of gross receipts for making payments on the occupation tax for the current calendar year. The number of employees reported for the current year's business operations may be based upon the number of employees employed in the business conducted during the previous year. Applicants or owners engaged in the business shall be reported as employees of the business. For continuing businesses, the return required on or before March 15 showing the business' preceding year's actual gross receipts and number of employees shall also be used to adjust the estimated return for the same period. Differences will be billed or credited to the business' occupational tax billing as required. Should a business not continue or terminate during the year, such business shall notify the Finance Department's business occupation tax section and file a final return reporting the actual number of employees and those gross receipts not previously reported.
- (b) Where a business subject to the occupation tax for the calendar year has been conducted for only a part of the preceding year, the amount of gross receipts for such part shall be set forth in said return. Said 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 to the whole-year gross receipts as the part year bears to the whole year. Said figure shall be used as the estimate of the gross receipts of the business for the current calendar year in establishing the business tax liability.

- (c) If a business is to begin on or after January 1 of the occupation tax year, the tax on such business shall be due and payable on the date of the commencement of the business and shall be based upon estimated gross receipts of the business from the date of commencement until the end of the calendar year. The business shall also file the required registration form and shall pay the administrative fee required by this Article.
- (d) Notwithstanding the foregoing, if a lawyer begins business after January 1 of the occupation tax year, the tax and administrative fee on such business shall be due and payable on December 31 of the year in which the business begins. Any lawyer failing to pay the occupation tax and administrative fee within one hundred twenty (120) days after December 31 shall be considered delinquent and shall be subject to and shall pay a ten (10) percent penalty of the amount of tax or fee due and interest as provided by state law. Such penalty shall be assessed in full on May 1 of the year following the tax year in addition to interest on delinquent occupational taxes and administrative fees. In addition, a list of all delinquent lawyers may be sent to the State Bar of Georgia. The general penalty for continuing violations of this Code shall not apply to violations of this chapter by lawyers.
- (e) The City shall not require the payment of more than one (1) occupational tax for each location that a business or practitioner shall have nor shall the City require a business to pay an occupational tax for more than one hundred (100) percent of the business' gross receipts.
- (f) Real estate brokers shall pay an occupational tax for each principal office and each separate branch office located in the City of Dunwoody based upon gross receipts derived from transactions with respect to property located within the City. Payment of the occupation tax shall permit the broker, the broker's affiliated associates and salespersons to engage in all of the brokerage activities described in O.C.G.A. § 43-40-1 without further licensing or taxing other than the state licenses issued pursuant to Chapter 40 of Title 43 of the O.C.G.A.
- (g) For out of state businesses with no location in Georgia, occupation taxes include the gross receipts of business as defined in this Article titled "paying occupation tax of business with no location in Georgia."
- ~~(h) For purposes of this section, prima facie evidence of gross receipts generated during any period shall be a copy of the business' Georgia State Income Tax Return or an affidavit from the business' accounting firm.~~

*Section 5: Administrative and regulatory fees*

- (a) A non-prorated, non refundable administrative fee shall be required on all business occupation tax accounts for the initial start up, renewal or reopening of those accounts.
- (b) A regulatory fee will be imposed on those applicable businesses listed under O.C.G.A. § 48-13-9(b) that the City deems necessary to regulate.