

ORDINANCE CREATING A BUSINESS AND OCCUPATION TAX FOR THE UNINCORPORATED AREAS OF CANDLER COUNTY, GEORGIA

WHEREAS, Article IX, § 4 Paragraph 1(b) of the Georgia Constitution provides that counties may levy and collect business and occupational taxes in the unincorporated areas of the county; and

WHEREAS, prior to the date of this Ordinance, Candler County has not imposed such a tax; and

WHEREAS, the Board of Commissioners of Candler County, Georgia has determined that it will be in the best interests of the County to impose such a tax and to issue a business license to any and all businesses located in Candler County, Georgia paying such tax;

NOW THEREFORE, it is resolved and ordained that the following is adopted as an Ordinance of Candler County, Georgia;

1.

All businesses located in the unincorporated areas of Candler County, Georgia shall pay an annual business or occupation tax in the amount of \$100.00.

2.

The above referenced tax must be paid on or before 5:00 p.m., July 1, 2013 at the office of the Commissioners of Candler County, Georgia. Thereafter, said tax shall be paid on or before 5:00 p.m., July 1st of each and every successive year by every business located in the unincorporated areas of Candler County, Georgia. Penalties not assessed for 30 days.

3.

Upon the receipt of such tax, Candler County, Georgia shall issue each business paying such tax a business license. The license shall bear a number. The authority to designate a number for each such license is hereby delegated to the Clerk of Candler County, Georgia.

4.

The business and occupation tax referenced in this Ordinance shall in no way conflict with or repeal the obligation to pay any other local, state or federally imposed tax, regardless of the nature of such tax.

5.

In the event a business located in the unincorporated areas of Candler County, Georgia should fail to pay the tax imposed by this Ordinance, the Sheriff of Candler County, Georgia shall be authorized to issue a citation to each such business owner for each such day said business owner is in violation of this Ordinance.

6.

The penalty for violating this Ordinance shall be \$250.00 or ten (10) days in jail, with each day the business owner is in violation of this Ordinance constituting a separate violation. This Ordinance shall be enforced in accordance with the State law.

7.

All ordinances or parts of ordinances that conflict with this ordinance are hereby repealed.

The sections, paragraphs, sentences, clauses, and phrases of this ordinance are severable. Should any section, paragraph, sentence, clause or phrase of this ordinance be rendered invalid by a court of law, the remaining sections, paragraphs, sentences, clauses or phrases shall not be affected, but shall continue in effect until amended or repealed by action of the governing authority of Candler County, Georgia.

8.

This ordinance shall go into effect on July 1st, 2013.

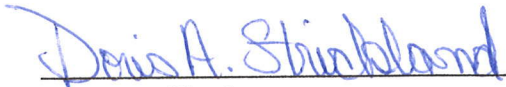
Adopted this 1st day of April, 2013.





Chairman

Attest:



County Clerk