

**CHAPTER 9**

**OCCUPATIONAL TAXES AND REGISTRATION REGULATIONS**

**ARTICLE I.**

**IN GENERAL**

**Sec. 9-1 - 9-15. Reserved**

**ARTICLE II.**

**REGULAR BUSINESS REGISTRATION AND OCCUPATIONAL TAX**

**Sec. 9 - 16. Occupation tax required.**

For the year 1995 and succeeding years thereafter, each person engaged in any business, trade, profession or occupation in the City of East Dublin, Georgia, whether with a location in the City of East Dublin or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. 48-13-7, shall pay an occupation tax for said business trade, profession or occupation; which tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in the City of East Dublin, Georgia. If the taxpayer has no permanent business location in the City of East Dublin, Georgia, such business tax registration shall be shown to the city clerk or to any police officer of said City of East Dublin, upon his or their request.

**Sec. 9 - 17. Administrative and regulatory fee structure; occupation tax structure.**

- A) A non-prorated, non-refundable administrative fee shall not be required on all business occupation tax accounts for the initial start-up, renewal or re-opening of those accounts.
- B) A regulatory fee will be imposed as provided under O.C.G.A. 48-13-9 on those applicable businesses. A regulatory fee may not include an administrative fee.
- C) The regulatory fee schedule for persons in occupations and professions is as follows:

Occupation Professions:	Fee:
1) Carnivals (per week)	\$ 2,000.00
2) Tattoo artists	\$ 1,000.00
3) Shooting galleries and firearm rang	\$ 100.00
4) Dealers in precious metals	\$ 300.00
5) Boxing and wrestling promoters	\$ 300.00
6) Hypnotists	\$ 100.00

7) Handwriting analysts \$ 100.00

**Sec. 9 - 18. Occupation tax levied; restrictions.**

- A) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one (1) or more locations or offices within the corporate limits of the City of East Dublin or 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 the number of employees of the business or practitioner.
- B) Occupation tax schedule:

Number of Employees	Tax Rate
0 - 1	\$50.00
\$25.00 for each additional employee	

**Sec. 9-19. Paying occupation tax of business with no location in the State of Georgia.**

Registration and the assessment of an occupation tax are hereby imposed on those businesses and practitioners of professions with no location or office in the State of Georgia if the business' largest dollar volume of business in Georgia is in the City of East Dublin and the business or practitioner:

- 1) Has one (1) or more employees or agents who exert substantial efforts within the jurisdiction of the City of East Dublin 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 the jurisdiction of the City of East Dublin.

**Sec. 9-20. Dominant business to be identified on business registration.**

The business registration of each business operated in the city shall identify the dominant line of business that the business conducts.

**Sec. 9-21. The number of business considered operating in city.**

Where a person conducts business at more than one (1) fixed location, each location or place shall be considered a separate business for the purpose of occupation tax.

**Sec. 9-22. Professionals as classified in state law.**

Practitioners of professions as described in O.C.G.A. 48-13-9(C)(1) through (18) shall elect as their entire occupation tax one of the following:

- 1) The occupation tax based on number of employees as set forth in section 9-18.

- 2) A fee of four hundred dollars (\$400.00) per practitioner who is licensed to provide service, such tax to be paid at the practitioners office or location; provided, however, that a practitioner paying according to this paragraph shall not be required to provide information to the local government relating to the gross receipts of the business or practitioner. The per-practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.
- 3) This election is to be made on an annual basis and must be done by January 1 of each year.

**Sec. 9-23. Practitioners exclusively practicing for the government.**

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 municipality or county of the state, shall not be required to obtain a license or pay an occupation tax for that practice.

**Sec. 9-24. When tax due and payable; effect of transacting business when tax delinquent.**

- A) Each such occupation tax shall be for the calendar year 1995 and succeeding calendar years thereafter unless otherwise specifically provided. Said registration and occupation tax shall be payable January 1 of each year and shall be delinquent if not paid by March 1 of each year, [and] be subject to penalties for delinquency as prescribed in section 21-63 of this chapter. On any new profession, trade or calling begun in the City of East Dublin in 1995 or succeeding years thereafter, the registration and tax shall be delinquent if not obtained immediately upon beginning business and a ten (10) percent penalty 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 said registration or occupation tax becomes delinquent, transact or offer to transact, in the City of East Dublin, any of the kind of profession, trade or calling in this article specified without having first obtained said registration such offender shall, upon the conviction of the city judge, be punished by a fine not to exceed one thousand dollars (\$1,000.00) or imprisonment not to exceed sixty days (60), either or both in the discretion of the court.
- B) In addition to the above remedies, the police chief may proceed to collect in the same manner as provided by law for tax executions.

**Sec. 9-25. Allocation of employees of business with multiple intra or interstate locations.**

For those businesses who have multiple locations inside and outside of the city, only employees who work in the local government's jurisdiction will be counted for taxing purposes.

**Sec. 9-26. Exemption on grounds that business operated for charitable purpose.**

No business on which a business registration or occupation tax is levied by this article shall be

exempt from said registration or tax on the ground that such business is operated for a charitable purpose, unless fifty (50) percent or more of the entire proceeds from said business are devoted to such purpose.

**Sec. 9-27. Evidence of state registration required, if applicable; state 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 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 and shall keep the license there at all times while the license remains valid.

**Sec. 9-28. Evidence of qualification required, if applicable.**

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 of such qualification.

**Sec. 9-29. Liability of officers and agents; registration required; failure to obtain.**

All persons subject to the occupation tax levy pursuant to this article shall be required to obtain the necessary registration for said 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 of East Dublin after January 1 of each year shall likewise obtain the registration herein provided for before commencing the same, and any person transacting, or offering to transact in the City of East Dublin, any of the kinds of business, trade, profession or occupation without first having so obtained said registration, shall be subject to penalties provided thereof.

**Sec. 9-30. When registration and tax due and payable; effect of transacting business when tax delinquent.**

- 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 herein before March 1 of each year, on the second day of March of each year hereafter. Every person commencing business in the City of East Dublin after January 1 of each year shall obtain the registration required before commencing such transaction in the City of East Dublin any business, trade profession or occupation without first having obtained said registration shall be subject to the penalties provided in section 21-63. Said penalties shall be in addition to all other penalties, civil and criminal herein provided; and may be collected by the remedies herein 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 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 said occupation tax becomes delinquent, transact or offer to transact, in the City of East Dublin, any of the kind of business, trade profession or occupation without having first obtained said registration, such offender shall be subject to the penalties provided thereof.

**Sec. 9-31. Business 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 act of 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 O.C.G.A. 2-10-105.
- 5) Insurance companies governed by O.C.G.A. 33-8-8.
- 6) Motor common carriers governed by O.C.G.A. 46-7-15.
- 7) Those businesses governed by O.C.G.A. 48-5-355.
- 8) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. 48-5-356.
- 9) Depository financial institutions governed by O.C.G.A. 48-6-93.
- 10) Facilities operated by a charitable trust governed by O.C.G.A. 48-13-55.

**Sec. 9-32. When occupation tax due and payable; payment options.**

The amount of occupation tax shall be payable to the said city at the office of the city clerk on January 1 of each year and delinquent if not paid on or before March 1 each year.

**Sec. 9-33. When business has more than one location.**

Where a business is operated at more than one place, the number of employees of each location

will be entered on a separate occupation tax return to be furnished by the city clerk.

**Sec. 9-34. Returns confidential.**

Except in the case of judicial proceeding or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee, agent or clerk of the City of East Dublin or any other person to divulge or make known in any manner any particulars set forth or disclosed in any occupation tax return required under this article. All contents of said return shall be confidential and open only to the officials, employees, agents or clerks of the city using said returns for the purposes of this occupation tax levy and the collection of tax.

Independent auditors or bookkeepers employed by the city shall be classed as employees.

Nothing herein shall be construed to prohibit the publication by the city officials of statistics, so classified as to prevent the identification of particular reports or returns and items thereof, or the inspection of the records by duly qualified employees of the tax departments of the State of Georgia or the United States, and other local governments.

**Sec . 9-35. Inspections of books and records.**

In any case the city clerk of the city, through its officers, agents, employees or representatives, may inspect the books of the business or person for which the returns are made. The revenue collection officer shall have the right to inspect the books or records for the business of which the return was made in the City of East Dublin, Georgia, and upon demand of the city clerk such books or records shall be submitted for inspection by a representative of the City of East Dublin within thirty (30) days. Failure of submission of such books or records within 30 (thirty) days shall be grounds for revocation of the tax registration currently existing to do business in the City of East Dublin. Adequate records shall be kept in the City of East Dublin, Georgia, for examination by the city clerk at his/her discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of under reporting, a penalty of one hundred twenty five (125) percent of the prime interest rate time the amount deficient will be assessed for a period delinquent. For purposes of this section, the prime interest rate shall be that which is published by The Wall Street Journal on the first business day of the year in which the under reporting is identified.

**Sec. 9-36. Tax registration to be revoked for failure to pay tax, file returns, permit inspection of books.**

Upon the failure of any business to pay said occupation tax or any part thereof before it becomes delinquent or upon failure to permit inspection of its books as provided, any business tax registration granted by the City of East Dublin under this article permitting the owner of said business to do business in the city for the current year shall be ipso facto, revoked. No new business tax registration shall be granted by the city for the operation of a business for which any occupation tax herein provided for is at that time unpaid, or to an individual, firm or corporation who has failed to submit adequate records as requested by the city clerk. In the case of those practitioners where the local government cannot suspend the right of the practitioner to conduct its business, the imposition of civil penalties shall be permitted and pursued by the local government in the case of delinquent occupation tax.

**Sec. 9-37. Execution for delinquent occupation tax.**

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, the city clerk of the City of East Dublin, Georgia, upon any tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of said tax against the person, partnership or corporation liable for said tax, which said 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 of the person, partnership or corporation liable for said tax, all as provided by the ordinances and charter of said city and the laws of Georgia.

**Sec. 9-38. Amendment, repeal of provision.**

This article shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment or repeal shall be construed to deny the right of the city council to assess and collect any of the taxes or other charges prescribed. Said amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed of prohibiting the levy or collection by the city of additional occupation taxes upon the same person, property, or business.

**Sec. 9-39. Enforcement.**

It is hereby made the duty of the City Clerk and Police Department 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 municipal court. It is hereby made the further duty of the city clerk, chief of police, members of the police department and their assistants to inspect all registrations issued by the City of East Dublin as often as in their judgement it may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.

**Sec. 9-40. Provision to remain in full force and effect until changed by council.**

This article shall remain in full force and effect until changed by amendment adopted by the city council. All provisions hereto relating to any form of tax herein levied shall remain in full force and effect until such taxes have been paid in full.

**Sec. 9-41. Requirement of public hearing before tax increase.**

After January 1, 1994 the city council shall conduct at least one public hearing before adopting any ordinance or resolution which will increase the rate of occupation tax as set forth in this article.

**Sec. 9-42. Conflicts between specific and general provisions.**

Where there is an apparent conflict in this article between specific and general provisions, it is the intention hereof that the specific shall control.

**Sec. 9-43. Severability.**

In any section, provision or clause of any part of this article shall be declared invalid or unconstitutional, or if the provisions of any part of this article as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such individuality shall not be construed to affect the portions of this article not so held to be invalid, or the application of this article to other circumstances not so held to be invalid. It is hereby declared as the intent that this article would have been adopted had such invalid portion not been included herein.

**Sec. 9-44. Repeal of conflicting ordinances.**

All ordinances or parts of ordinances in conflict with this ordinance, and not preserved hereby, be and the same are hereby repealed.

**ARTICLE III.**

**FIRING RANGES**

**Sec. 1. Definitions.**

**Sec. 2. License required.**

**Section 1. Definitions.**

The following terms shall be defined as provided below:

1. Abatement Shield or Baffle: A shielding structure or series of partitions which reduces noise by obstructing the path of sound transmission between source and receiver.
2. City Council: The Council of the City of East Dublin, Georgia.
3. DBA: The sound pressure level in decibels using a weighting network on a sound level meter.
4. Firearms: Any rifle, gun, shotgun, pistol, air gun or other device capable of firing a projectile.
5. Firing line: A line parallel to a target from which firearms are discharged.
6. Firing position: An area directly behind the firing line that is occupied by a shooter.
7. Shooting range: A facility designed for the purpose of providing a place where members of the public, for a fee or by invitation, can discharge firearms. A shooting facility that is established on private property for the personal use of the property owner and those who live on the property with the owner or with the owners consent shall not



be considered a firing or shooting range for the purposes of this ordinance.

8. Impact area: An area of a firing or shooting range where bullets will impact if not captured in a backstop or other device constructed to stop or redirect fired bullets.
9. Person: Any individual, corporation, association, club, firm or partnership.
10. Range: A shooting range.

## **Section 2. License Required.**

Shooting and firing ranges shall not be established, maintained or operated within the City of East Dublin without first obtaining a license from the city. Prior to granting such license, the city shall first assure that the range complies with land use regulation then in existence. Before the license is purchased, the city must be provided the following: 1) Set of NRA blueprints 2) Copy of inspection report 3) Copy of insurance policy 4) City inspector to accompany on inspection of range.

**EXPIRATION**: A license issued pursuant to this ordinance shall continue for such period of time as shall be provided thereon or until revoked as provided below.

**NON-TRANSFERABLE**: A license pursuant to this ordinance shall not be transferable to any other person.

**COMPLIANCE**: All licenses issued under this ordinance shall contain a provision requiring the applicant, his agents, employees, and invitees to discharge firearms on the premises in compliance with the requirements of this ordinance and all other applicable laws and regulations.

**APPLICATION**: All application for a license required by this ordinance shall be made on such form and in such detail as shall be required by the City of East Dublin.

**RETENTION OF LICENSES**: Licenses shall at all times be kept on the premises designated therein and shall at all times be available for inspection by any bona fide officer of the City of East Dublin.

**ENFORCEMENT**: The Chief of Police of the City of East Dublin shall be charged with the enforcement of this ordinance and shall make any necessary inspections and issue any notices of violation.

**REVOCAION OF LICENSE**: Any license issued under the ordinance may be suspended or revoked by the Judge of the Recorder's Court of the City of East Dublin when he or she determines, after notice to the licensee and a hearing, as provided below that:

1. The license is in the possession of a person other than the person to whom it was issued;
2. The license is being used at a location other than that for which it was issued;

3. The licensee has failed to comply with any condition of the license or any provision of this ordinance;
4. The licensee fails, refuses or neglects to comply with any order or notice duly served upon him under the provisions of this ordinance and the Code of Ordinances of the City of East Dublin, Georgia;
5. There was a false statement or misrepresentation as to a material fact in the application or plans submitted for the license.

Any violations shall be prosecuted the same as any traffic offense in the Recorder's Court of the City of East Dublin.

**LIABILITY:** The licensee shall be required to maintain general liability insurance in the amount of \$500,000. Licensee shall provide a copy of the insurance policy providing said coverage to the City of East Dublin with its application for the license. Licensee will also provide the City of East Dublin with copies of all renewals and extensions of said insurance on a current basis.

**FIRST AID AND FIRE APPLIANCES:** All ranges shall be equipped with first aid and fire appliances and other equipment as required by the Fire Marshall and shall comply with such other fire prevention measures as the State Fire Marshall may deem necessary.

**CLUB/RANGE USER QUALIFICATIONS:** All users of a shooting range are to satisfactorily complete an orientation safety program given in accordance with National Rifle Association guidelines before they are allowed to discharge firearms on said range.

**DESIGN OF SHOOTING RANGE:** All ranges shall be designed so as to meet or exceed the standards and design specifications for the appropriate facility as set forth in the National Rifle Association Range Manual, A Guide to Planning and Construction, as published by the National Rifle Association of America, Washington, D.C. 20036, December 1989, revised edition.

**PERMITTED FIREARMS:** No person shall discharge a firearm at the range to such caliber or ammunition load that exceeds the design limitations utilized in the construction of the range.

**NUMBER OF USERS SHOOTING AT THE TIME:** The number of users who may be in firing position and shooting at any one time on an approved range shall not exceed the number of allocated firing points or stations.

**ACT SPECIFICALLY PROHIBITED:** Reckless or negligent discharge of a firearm at any time on an approved range facility, shall be cause for permit revocation.

**ALCOHOLIC BEVERAGES:** Alcoholic beverages shall not be sold or consumed at the range during the hours at which the range is in operation.

**PENALTY:** Any range operation violating any provision of this ordinance shall be fined not less

than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) for each offense. Each days violation of any provision shall constitute a separate offense.  
(Ord of 1-25-93)

## **ARTICLE IV.**

### **INSURANCE BUSINESSES**

#### **DIVISION I. GENERALLY**

##### **Sec. 9-51. Violations.**

No person shall conduct an insurance business within the municipal corporate limits of the city without having obtained a license therefore as required by this article, nor shall violate any other provision of this article. (Ord of 12-17-79, {7; Ord of 5-5-80, {7)

##### **Sec. 9-52. Confidentially of information.**

All reports required to be filed under the authority of this article shall be confidential, and the information contained therein shall be used solely by the officers of the city responsible for the administration of this article.

(Ord of 12-17-79, , {6; Ord of 5-5-80, (6)

##### **Sec. 9-53. False information.**

It is hereby declared to be a violation of this article for any person or agent thereof knowingly to give false or incomplete information on any report herein required to be filed. (Ord. Of 12-17-79, {5; Ord of 5-5-80, {5)

##### **Sec. 9-54. Payment of fee and tax; report.**

Payment of the company license fee and gross direct premiums tax herein levied by divisions 2 and 3 of this article shall be made to the city, and shall be accompanied by a report showing the name and address of the person responsible for each business location subject to the license fee imposed; the address of each business location; the class or classes of insurance written at each business location; the names of the companies represented; and such other reasonable information as may be required. Such report shall be made on forms prescribed by the city and filed over the affidavit of the person in charge of the agency seeking the license. (Ord of 12-17-79, {4; Ord. Of 5-5-80{4)

##### **Sec. 9-55. Effect on other ordinances.**

The license fees and taxes levied in this article on insurance businesses shall be in lieu of all other business or occupation licenses or taxes levied on such businesses. (Ord. Of 12-17-79, {8; Ord of 5-5-80, {8)

**Secs. 9-56 - 9-65. Reserved**

## **DIVISION 2. LICENSE FEES.**

### **Sec. 9-66. Enforcement.**

The gross direct premiums tax levied by this article may be enforced by execution in the same manner as other taxes of the city. (Ord of 12-27-79, {7; Ord of 5-5-80, {7)

### **Sec. 9-67. Due Date.**

The license fees set and levied by this division are due and payable on the first day of January in each calendar year. (Ord of 12-17-79, {4; Ord. Of 5-5-80, {4)

### **Sec. 9-68. Delinquency date.**

Payments of the license fees set and levied by this division shall be deemed delinquent if not received by March 1 of each calendar year. (Ord of 12-17-79, {4; Ord. Of 5-5-80, {4)

### **Sec. 9-69. Life insurance companies.**

There is hereby set and levied, for the calendar year 1980 and for each successive year thereafter, upon each life insurance company, as defined in Chapter 56-4 of the Georgia Insurance Code, which is doing business within the corporate limits of this city, a license fee in the amount of forty dollars (\$40.00), plus an additional license fee of forty dollars (\$40.00) for each separate business location in excess of one operated and maintained by such company within the corporate limits of the city.

(Ord. Of 12-17-79, {1; Ord. Of 5-5-80 {1)

### **Sec. 9-70. Other insurance companies.**

There is hereby set and levied on all insurance companies other than life insurance companies doing an insurance business within the city and annual license fee in the amount of forty dollars (\$40.00) plus an additional license fee of forty dollars (\$40.00) for each separate business location in excess of one operated and maintained by such companies within the corporate limits of the city.

(Ord. Of 12-17-79, {1; Ord. Of 5-5-80, {1)

### **Sec. 9-71. One class of insurance authorized.**

The license fees imposed by sections 9-69 and 9-70 shall entitle a company to write only one class of insurance, as such classes are defined in Section 56-305 of the Georgia Insurance Code, and any company writing more than one class of insurance shall be liable for an additional license fee for each additional class of insurance written.

(Ord. Of 12-17-79, {1; Ord. Of 5-5-80, {1)

**Sec. 9-72. Agency license fee - Levied.**

There is hereby set and levied, for the calendar year 1980 and for each successive year thereafter, upon each insurance agency, independent broker or other person doing an insurance business within the city and not subject to the company license fee hereinabove imposed by sections 9-69 and 9-70, an agency license fee in the amount of forty dollars (\$40.00) for each separate business location from which said insurance business is conducted. (Ord. Of 12-17-79, {2; Ord. Of 5-5-80, {2)

**Sec. 9-74. - 9-80. Reserved**

**DIVISION 3. TAXES**

**Sec. 9-81. Definition.**

The term “gross direct premiums” as used in this division shall have the same meaning as that used in Chapter 56-13 of the Insurance Code of Georgia, as amended.  
(Ord of 12-17-79, {3; Ord of 5-5-80, {3)

**Sec. 9-82. Due date.**

The gross direct premiums tax set and levied by this division shall be due and payable on the first day of January in each calendar year. (Ord of 12-17-79, {4; Ord. Of 5-5-80, {4)

**Sec. 9-83. Delinquency date.**

Payment of the tax set and levied by this division shall be deemed delinquent if not received within sixty (60) days from the due date. (Ord of 12-17-79, {4)

**Sec. 9-84. Life Insurance Companies.**

There is hereby set and levied for the calendar year 1980 and for each successive year thereafter, upon each life insurance company which is doing business within the municipal corporate limits of the city, an annual tax equal to one percent of the gross direct premiums received during the preceding calendar year from policies insuring persons residing within the corporate limits of this city. (Ord of 12-17-79, {3; Ord of 5-5-80, {3)

**Sec. 9-85. Other companies.**

There is hereby set and levied upon all insurance companies other than life insurance companies doing business in the city an annual tax equal to two (2%) percent of the annual gross direct premiums received during the preceding calendar year from policies insuring risks located within

the municipal corporate limits of the City. (Ord of 12-17-79, {3; Ord of 5-5-80, {3)

**Sec. 9-86. Tax in addition to license fee.**

The tax levied by this division is in addition to the license fee imposed by division 2 of this article. (Ord of 12-17-79, {3)

**Secs. 9-87 - 9-95. Reserved**

**ARTICLE V.**

**TELEPHONE COMPANIES**

**Sec. 9-96. Definition.**

(A) For the purposes of this article, “recurring local service revenues” shall mean:

- 1) Monthly charges for local exchange service, including:
  - a. Charges for additional listings and joint users;
  - b. The guarantee portion of the charge for semi-public station services;
  - c. Charges for local message rate services messages; and
  - d. Subscriber station revenues from teletypewriter exchange service.
- 2) Charges for Morse transmission, signaling, data transmission, remote metering and supervisory control where both terminal points are within the city limits.
- 3) All charges for local private line services (except audio and video program transmission services) where both terminals of the private line are within the city limits.

(B) Nothing in this definition shall preclude the charging of a separate franchise fee for the transmission of audio, or video programs to customers by community antenna television companies. (Ord. Of 1-20-72)

**Sec. 9-97. Occupational license tax - Imposed.**

Telephone companies shall pay on or before March 15 of each year an occupational license tax for that year in the amount of three (3%) percent of recurring local service revenues received by the company subscribers located within the city. (Ord of 1-20-72)

**Sec. 9-98. Same - Computation of amount.**

The annual amount due under this article may be computed by annualizing the taxable revenues billed during the month of June preceding the date of payment. (Ord of 1-20-72)

**Secs. 9-99 - 9-130. Reserved.**

## **ARTICLE VI.**

### **GOLD, SILVER AND PRECIOUS METAL BUYERS**

#### **Sec. 9-131. Definitions.**

For the purpose of this article:

**Gold, silver and other precious metal buyer** means any person engaged in whole or in part in the business of purchasing tangible personal property made up of gold, silver or other precious metals or tangible property containing gold, silver or other precious metals from persons or sources other than manufacturers or licensed dealers.

**Person** means an individual, partnership or corporation, joint venture, trust, association or any legal entity however organized.

#### **Sec. 9-132. Violations.**

Any person who buys gold, silver or other precious metals, who shall:

- 1) Fail to make an entry of any item purchased in his permanent record book; or
- 2) Make any false entries therein; or
- 3) Falsify, obliterate, destroy or remove from his place of business his permanent record book; or
- 4) Refuse to allow any duly authorized law enforcement officer to inspect such permanent record book, or any goods in his possession during the ordinary business hours or at a reasonable time; or
- 5) Fail to maintain a record of each purchase for at least four years; or
- 6) Who shall fail to hold the gold, silver or precious metal item that he has purchased for a period of ten (10) days; or
- 7) Shall fail to provide the daily records as required in this article;

Shall be fined the sum of not more than one thousand dollars (\$1,000.00) or required to serve not more than ninety (90) days in jail, or both.

#### **Sec. 9-133. Records - Required.**

Every gold, silver and other precious metal buyer shall maintain a book, in permanent form, in which shall be entered in legible English at the time of each purchase:

- 1) The date of the purchase transaction;
- 2) The name of the person with whom the transaction is conducted;
- 3) The name, age and address of the customer;
- 4) A description of the general appearance of the customer; and the distinctive number from the customer's drivers' license or other similar identification card; the full name, weight, height, sex and race of the person of whom property is purchased;
- 5) An identification and description of the purchase goods including, if available, the distinguishing markings, number, monogram and all identification markings found on the item purchased;
- 6) The price paid for the item or items and the number of the check if payment is made by check;
- 7) The signature of the customer from whom the items are purchased;
- 8) The names should be listed in chronological order in ink. No blank lines may be left between entries. No obliterations, alterations or erasures may be made. Correction may be made by drawing a line of ink through the entry without destroying its legibility. The book shall be opened to the inspection of any duly authorized law enforcement officer during the ordinary hours of business or at a reasonable time.

**Sec. 9-134. Same - Disposition.**

The record of each purchase transaction as provided in this article shall be maintained for a period of not less than four (4) years.

**Sec. 9-135. Holding merchandise; report to chief of police.**

The purchaser of gold, silver or other precious metals in East Dublin, Georgia, shall be required to hold all merchandise purchased for ten (10) days from the date of the purchase and submit on a daily basis a list of all items purchased with the information required in this article to the chief of police or his designee.

**ARTICLE VII.**



## **YARD SALES AND FLEA MARKETS**

### **Sec. 9-137. Definitions.**

For the purposes of this Article:

**Yard sale** means the sale of used personal goods (not bought or acquired for resale by the owner of the goods) only in the owner's residential yard area and only in zoning districts R-1 through R-5 and A-1.

**"Flea Market"** means the sale of goods, either new or used and is only permitted in zoning districts B-1, B-2, where:

- A) Goods are accepted for sale by consignment;
- B) Goods are auctioned
- C) Sales of goods are conducted on a regular basis for a general commercial purpose;
- D) Goods are bought or acquired for resale.

**Sec. 9-138.** Neither yard sales nor flea markets shall be permitted in zoning districts M-1 or M-2.

**Sec. 9-139.** There shall be no license fee due for a yard sale as defined in this ordinance.

There shall be due a license fee for non-complying yard-type sales and for flea markets in the sum of \$100.00 per day, except that charitable and or religious organizations are exempt from paying a license fee providing they conduct their flea market on property owned by the charitable and/or religious organizations.

## **ARTICLE VIII. SCRAP METALS**

### **Sec. 9-151. Definitions.**

For the purposes of this Article, unless the context otherwise requires:

- (a) "Book or register" means a written record of transactions kept by any scrap metal processor, owner, keeper, proprietor, collector, or dealer, including sequentially numbered receipts containing the information required by Section 9-152.
- (b) "Scrap metal" means a metal containing brass, copper, copper alloy, aluminum, stainless steel, or magnesium or another metal traded on the scrap markets.
- (c) "Dealer" means any person, business, or entity that buys, sells, or distributes, for the purpose of recycling, any scrap metal on a wholesale basis.

- (d) “Working day” means Monday, Tuesday, Wednesday, Thursday, Friday, and Saturday, except for such days which are designated a legal holiday by the state.
- (e) “Vehicle” means any vehicle that can be traded on the scrap market.

**Sec. 9-152. Register Required**

- (a) Except as otherwise provided in Section 9-154, every scrap metal processor as defined by Georgia law, and any owner, keeper, or proprietor of a junk shop, junk store, salvage yard, or vehicle used to collect scrap metals (including vehicles), shall keep a book or register detailing all transactions involving scrap metals or vehicles.
- (b) The scrap metal processor, owner, keeper, proprietor, collector, or dealer shall record the identification of a seller of scrap metals or vehicles in the book or register and the method by which the seller verified his or her identity. The seller shall verify his or her identity by one of the following:
  - (1) A valid Georgia driver’s license
  - (2) An identification card issued in accordance with O.C.G.A. §40-5-100
  - (3) A valid driver’s license from another state that contains picture identification
  - (4) A military identification card
  - (5) A valid United States passport
  - (6) An alien registration card
- (c) The scrap metal processor, owner, keeper, proprietor, collector, or dealer shall require the seller of a scrap metal or vehicle to provide a signed affidavit, in a form approved by the City of East Dublin Police Department, sworn and affirmed under penalty of law, that the seller is the owner of the scrap metal or vehicle or is otherwise entitled to sell the scrap metal or vehicle. The scrap metal processor, owner, keeper, proprietor, collector, or dealer shall provide the affidavit form to the seller.
- (d) The scrap metal processor, owner, keeper, proprietor, collector, or dealer shall include the following in the book or register:
  - (1) The date of purchase
  - (2) The name, birth date, sex, and address of the seller
  - (3) The license plate number of the vehicle used to deliver the material
  - (4) A description of the purchase including the weight and type; and
  - (5) The amount paid for the purchase.
- (e) The book or register shall be made available to any peace officer for inspection at any reasonable time.

**Sec. 9-153. Photographic Identity of Seller.**

- (a) Except as otherwise provided in Section 9-154, the scrap metal processor, owner, keeper, proprietor, collector, or dealer of any scrap metals shall hold the scrap metal or vehicle purchased separate and apart from all other materials purchased for a period of not less than seven (7) working days after the date of purchase, during which period the scrap metal processor, owner, keeper, proprietor, collector, or dealer shall not change the form of the scrap metal or vehicle and shall permit any law enforcement officer to make inspection of the scrap metal or vehicle.
- (b) However, any transaction for the purchase of a scrap metal wherein a digital photographic record, video record, or other record format is used to clearly identify the seller and the scrap metal that the seller is selling shall be exempt from this holding requirement. The digital photographic record, video record, or other record format shall be retained for ninety (90) days, and the owner shall permit a law enforcement officer to make inspections and or copies of the record. The Seller and the scrap metal that his is selling shall appear together and both must be clearly identified.
- (c) However, any transaction for the purchase of a vehicle wherein a digital photographic record, video record, or other record format is used to clearly identify the seller and the vehicle that the seller is selling shall not be exempt from this holding requirement.

**Sec. 9-154. Exemptions.**

The following transactions and materials are exempt from the requirements specified in Sections 9-152 and 9-153:

- (a) Any materials purchased from a regulated public utility;
- (b) Any materials purchased from an original manufacturer of the material or industrially generated scrap;
- (c) The purchase of recyclable food and beverage containers from any source; except that, for purposes of this exemption, a metal beer keg shall not be considered a recyclable beverage container;
- (d) Any scrap that is involved in a transaction between dealers or governmental entities;
- (e) This Article shall not apply to a person or entity that does not provide

remuneration for scrap metals collected in drop-off curbside containers or at materials recovery sites.

**Sec. 9-155. Records Kept 2 Years.**

The information entered in the book or register, as provided in Section 9-152, shall be kept for two (2) years after the date of purchase of the scrap metal or vehicle, unless otherwise required by law.

**Sec. 9-156. Violations and Penalties.**

Any person who violates any of the provisions of Article VIII of Chapter 9 shall be guilty of a misdemeanor and shall be punished as provided for in Section 1-9 of the Code of the City of East Dublin.

**Sec. 9-157. Presumption.**

There is a rebuttable presumption that metal purchased for the purpose of recycling is a scrap metal.

**Sec. 9-158. Cumulative of Other Law.**

This ordinance is to be interpreted in conjunction with O.C.G.A. Title 43, Chapter 43, as cumulative thereof. Nothing in this ordinance shall supersede existing State or Federal laws or relieve a scrap metal processor from the necessity of complying with them. The requirements of State or Federal laws shall be construed as cumulative of this chapter.

**ARTICLE IX.**

**FRANCHISE FEE FOR CABLE OR VIDEO PROVIDERS**

**Sec. 9-161. Franchise Fee for State Issued Cable or Video Franchise.**

The city hereby requires a franchise fee of 5% of gross revenues generated within the city for any cable or video state franchise issued in its corporate boundaries by the State of Georgia.

**Sec. 9-162. Authorized Designee.**

The city hereby authorizes the Mayor, upon receipt of notice to the city of its right to designate a franchise fee for an applicant for or holder of an existing state franchise, to provide notice to the Secretary of State and each applicant for or holder of a state franchise within a service area that is wholly or partially located within the city limits of the 5% franchise fee rate applicable to such applicant or holder of a state franchise.

**Sec. 9-163. Preamble.**

The preamble to this ordinance is hereby incorporated into this ordinance as if set out fully herein.

**Sec. 9-164. Severability.**

The sections, paragraphs, sentences, clauses or phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared illegal by the valid judgement or decree of any court of competent jurisdiction, such illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance.

**Sec. 9-165. Conflicting Ordinances.**

All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

**Sec. 9-166. Adoption Date.**

The adoption of this ordinance is March 10, 2008

**Sec. 9-167. Effective Date.**

The effective date of this ordinance is March 10, 2008.