

## **CHAPTER 2-6**

### **OCCUPATION TAX ORDINANCE**

(Revised 8/15/96; 08/20/09, 06/18/15, 11/19/15)

#### **ARTICLE I.**

##### **2-6-1      Occupation Tax Required; Occupation Tax Required For Business Dealings Within the Unincorporated Area of the County.**

For the year 1995 and succeeding years thereafter, each person engaged in any business, trade, profession or occupation in the unincorporated area of Glynn County, Georgia, whether with a location in the unincorporated area of Glynn County, 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; and the Occupation Tax Certificate indicating the payment of the tax shall be displayed in an conspicuous location in the place of business, if the taxpayer has a permanent business location in the unincorporated area of Glynn County, Georgia. If the taxpayer has no permanent business location in the unincorporated area of Glynn County, Georgia, such Occupation Tax Certificate shall be shown to the Occupation Tax Officer or enforcement officers or to any police officer of the Glynn County, Georgia upon his or their request.

##### **2-6-2      Construction of Terms; Definitions.**

- A.      Wherever the term "Glynn County" is used herein, such term shall be construed to mean "Glynn County, Georgia, wherever the term "County" is used herein, it shall be construed to mean "Glynn County, Georgia, excluding the incorporated area (City of Brunswick) and Jekyll Island, Georgia".
- B.      As used in this Ordinance, the term:
  - 1.      "**Administrative Fee**" means a component of an occupation tax which approximates the reasonable cost of handling and processing the Occupation Tax.
  - 2.      "**Business**" means any person, corporation, partnership, or other legal entity which exerts substantial efforts within the County, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, ether directly or indirectly.
  - 3.      "**Business Location**" means the physical location of a

business. This definition does not include a temporary work site which serves a single customer or project. A temporary work site which serves multiple customers is included in this definition, and any business operating at such location is subject to the requirements of this Ordinance. For the purposes of this Ordinance, a separate location shall exist if there is a separation of buildings of a business by the property of another, not including public streets.

Each rental residential property consisting of four or more units shall be deemed a branch establishment or separate place of business for the purpose of this Ordinance when there is a representative of the owner or the owner's agent living on the premises who is authorized to transact business for such owner or owner's agent or there is a regular employee of the owner or the owner's agent working on the premises who is authorized to transact business for such owner or owner's agent.

4. **"Commission"** means the Board of Commissioners of Glynn County, Georgia
5. **"Dominant line"** means the type of business within a multiple line of business from which the greatest amount of income is derived.
6. **"Employee"** means a person in the service of another under any contract of hire, express or implied, oral or written, where the employer has the power or right to control and direct the employee in the material details of how the work is to be performed; one who works for an employer; or a person working for salary or wages including, except for corporations, the owner or owners of the business.
7. **"Engaged in Business"** means doing or performing of any act of selling any goods or services, or soliciting business, or offering any goods or services for sale primarily in an attempt to make a profit, including selling or performing services of the character of a wholesaler or retailer, or being involved in any of the functions performed as a manufacturer, or renting real or personal property; all of the foregoing performed either as an owner, operator or agent of any business, trade, profession, or occupation within the County.
8. **"Manufacturing"** shall mean either directly or by contracting with others for the necessary labor or mechanical services,

manufacturing for sale or commercial use any articles, substances or commodities, including, but not limited to, the following: materials upon which commercial activities have been applied, by hand or machinery, so that as a result thereof a new substance of trade or commerce is produced; the production or fabrication of special or custom-made articles; the making, fabrication, processing, refining, mixing, slaughtering, packing, aging, curing, preserving, canning, preparing and freezing of fresh foods, fruits, vegetables and meats.

9. **"Nonprofit organization"** means an organization which is formed for a purpose not involving pecuniary remuneration, directly or indirectly, to its shareholders or members as such. Such organizations encompass those which are truly altruistic as well as those whose aid is limited to its membership.
10. **"Number of Employees"** shall mean the highest number of employees employed by a business, trade or profession either on a full or part-time basis during the period October 1 through December 31 of the year preceding the tax year; for first time applications, the highest number of employees anticipated in the last quarter of the tax year.
11. **"Occupation tax"** means a tax levied for revenue raising purposes on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business.
12. **"Occupation Tax Officer"** is the Community Development Director of Glynn County or their designee. (#O-2015-22)
13. **"Occupation Tax Certificate"** means the form issued by the Occupation Tax Officer as evidence that the business has registered and paid the occupation tax and fees due under this Ordinance.
14. **"Person"** shall be held to include sole proprietors, corporations, partnerships or any other form of business organization, but specifically excludes charitable nonprofit organizations which utilize 80 percent of their proceeds for charitable purposes.
15. **"Practitioner of profession or occupation"** is one who by State law requires State licensure regulating such profession or occupation.

16. **"Practitioners of professions and occupations"** shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.
17. **"Registration"** shall mean the information supplied to the Occupation Tax Officer to enable that officer to compute the Occupation License Tax and the executed form provided by the Occupation Tax Officer for that purpose.
18. **"Regulatory fees"** means payments, whether designated as license fees, permit fees or by another name, which are required by a local government as an exercise of its police power and as a part of or as an aid to regulation of an occupation, profession or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the County. A regulatory fee may not include an administrative fee. Development impact fees as defined by Paragraph 8 of O.C.G.A. 36-71-2, Capital Tapping Fees, Tapping Fees or other costs or conditions of zoning or land development are not regulatory fees.
19. **"Retailer"** means a person who sells to consumers or any other person for any purpose, other than for resale, any tangible personal property.
20. **"Services"** means the accommodating or performing a duty or work by a person utilizing time or talents for direct or indirect remuneration.
21. **"Wholesaler"** shall mean a person who sells to jobbers or to persons, other than consumers, any tangible personal property.

### **2-6-3**

#### **Administrative and Regulatory Fee Structure.**

- A. A non-prorated, non-refundable administrative fee of \$42.00 shall be required on all business and occupation tax accounts for the initial start-up, renewal, or reopening of those accounts. (#O-2015-07)
- B. A regulatory fee will only 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.

**2-6-4****Occupation Tax Levied; Restrictions; Refunds.**

- (A) (1) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices within the unincorporated area of the County and 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.
- (2) The number of employees is computed on a full-time position basis or full-time position equivalent basis, provided that for purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents.
- (B) Occupation Tax Schedule.
- (1) The occupation tax levied shall be based upon the following tax table. (#O-2015-07)

**TAX TABLE**

<b><u>Bracket #</u></b>	<b><u>Number of Employees</u></b>	<b><u>Tax Amount</u></b>
1	0 - 4	\$75
2	5 - 9	\$112.50
3	10 - 19	\$150
4	20 - 49	\$225
5	50 - 99	\$300
6	100 - 249	\$375
7	250 and over	\$750

- (C) (1) No business or practitioner shall be required to pay more than one occupational tax for each of its locations.
- (2) The County shall not require an occupation tax on those employees that were taxed by occupation tax in other localities or states, provided that those businesses were taxed in full compliance with O.C.G.A. 48-13-7 and 48-13-14. Upon request by any County official, including but not limited to personnel of the Occupation Tax Division, Community Development and Building Inspection Department, the operator of a business shall be required to provide proof that

the business was taxed in another locality or state. (#O-2015-22)

- (3) An Occupation tax shall not be levied in any manner except as described in this Section.

(D) Refunds.

- (1) A business, trade, profession or occupation may apply for a partial refund of its previously paid occupation tax when the business ceases to conduct business in the unincorporated area of Glynn County. A business with multiple locations may apply for a refund when it closes one or more of its locations or offices, and no business dealings are conducted in the unincorporated area of Glynn County from the closed location(s) or office(s). The previously paid occupation tax shall be prorated from the date certified in the written request for a refund and calculated pursuant to subparagraph (3), below.
- (2) A written request for a refund shall be submitted to the Occupation Tax Officer within six (6) months after the business, trade, profession or occupation ceases to exist as a legal entity doing business in Glynn County, and the request shall certify the date the business ceased to exist. If one or more locations or offices are still in operation and conducting business in Glynn County, then the request for a refund shall certify the date the location(s) or office(s) for which the occupation tax was paid ceased to conduct business in Glynn County.
- (3) The occupation tax levied and paid under Section 2-6-9 herein shall be subject to a prorated refund based on the number of full months left in the year for which the Occupation Tax Certificate was issued upon written request as provided herein.
- (4) Administrative and regulatory fees and any penalties paid on behalf of a business, trade, profession or occupation shall not be subject to a refund.

## **2-6-5 Paying Occupation Tax of Business With No Location In Georgia**

For out-of-state businesses with no location in Georgia, occupation taxes apply to the employees of the business which are reasonably attributed to sales or services in the State of Georgia.

The registration and assessment of an occupation tax is 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 County and the business or practitioner:

1. Has one or more employees or agents who exert substantial efforts within the jurisdiction of the County 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 County.

**2-6-6 Dominant Line of Business To Be Identified On Business Registration**

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

**2-6-7 The number of Businesses Considered Operating In the County.**

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

**2-6-8 Professionals As Classified In O.C.G.A. 48-13-9(c).** (#O-2015-22)

For all years including and following the tax year 2016, Section 2-6-8 shall apply to the occupation tax imposed on the businesses, practitioners of professions, and occupations listed below.

A. Classification. The businesses, practitioners of professions, and as described in O.C.G.A. § 48-13-9(c) are as follows:

- (1) Lawyers;
- (2) Physicians;
- (3) Osteopaths;
- (4) Chiropractors;
- (5) Podiatrists;
- (6) Dentists;
- (7) Optometrists;
- (8) Psychologists;
- (9) Veterinarians;
- (10) Landscape architects;
- (11) Land surveyors;
- (12) Practitioners of physiotherapy;

- (13) Public accountants;
- (14) Embalmers;
- (15) Funeral directors;
- (16) Civil, mechanical, hydraulic or electrical engineers;
- (17) Architects;
- (18) Marriage and family therapists, social workers and professional counselors;
- (19) Dealers of motor vehicles, as defined in paragraph (1) of O.C.G.A. 10-1-622;
- (20) Owners or operators of bona fide coin operated amusement machines, as defined in O.C.G.A. 48-17-1 and owners or operators of businesses where bona fide coin operated amusement machines are available for commercial use and play by the public, provided that such amusement machines have affixed current stickers showing payment of annual permit fees, in accordance with O.C.G.A. 48-17-9;
- (21) Merchants or dealers as defined in O.C.G.A. 48-5-354 as to their deliveries to businesses and practitioners of professions and occupations in areas zoned for commercial use; and
- (22) Any other business, profession, or occupation for which state licensure or registration is required by state law, unless the state law regulating such business, profession, or occupation specifically allows for regulation by local governments.

B. An occupation tax is imposed on the businesses, practitioners of professions, and occupations set forth in subsection A, subpart (1) through (22) of this Section. Said businesses, practitioners of professions, and occupations shall elect as their entire occupation tax one of the following:

- (1) The occupation tax based on number of employees.
- (2) A fee of \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. The per-practitioner fee shall include all persons in the business that qualify as a practitioner under the State's regulatory guidelines and framework.

C. Any other provision of this Ordinance to the contrary notwithstanding, the following special provisions shall apply to the businesses, practitioners of professions, and occupations set forth in subsection A, subpart (1) through (22) of this Section:



- (1) Payment of the tax levied by this Ordinance shall not be a precondition to the practice of these professions;
- (2) These professions shall not be required to display an Occupation Tax Certificate as otherwise required in this Ordinance;
- (3) These professions shall not be subject to any criminal penalties for violating the terms of this Ordinance; and
- (4) These professions may be asked to provide information as to the location where they may be served with notices in support of the enforcement of this Ordinance. Upon failure or refusal to do so, Glynn County shall direct notices to the address listed with the appropriate state licensing agency.

**2-6-9 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 register or pay an occupation tax for that practice.

**2-6-10 Purpose And Scope Of Tax**

The tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax applies to those businesses and occupations which are covered by the provisions of O.C.G.A. 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general law and/or local ordinance.

**2-6-11 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. Registration shall be made and occupation tax shall be payable January 1 of each year and shall be delinquent if not paid by April 1 of each year and shall be subject to penalties for delinquency as prescribed in this Ordinance. On any new profession, trade or calling begun in the County 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 shall be

imposed if not paid within thirty (30) days of the commencement of the business. The tax registration herein provided for shall be received by the Occupation Tax Officer. If any person, firm, or corporation whose duty it is to file a registration shall, after said registration or occupation tax becomes delinquent, transact, or offer to transact, in the County, any of the kind of business, profession, trade or calling in this Ordinance specified without having first filed said registration and paid any applicable occupation tax, such offender shall, in addition to remedies provided herein, upon conviction by the Judge of Magistrate Court, be punished as provided in Section 2-6-18 of this Ordinance.

- B. In addition to the above remedies, the Business Tax Officer may proceed to collect in the same manner as provided by law for tax executions.

#### **2-6-12 Allocation of Employees of Businesses With Multiple Intrastate Or Interstate Locations.**

For those businesses who have multiple locations inside and outside of the County where the number of employees can be allocated to each location, the number of employees used to determine the occupational tax assessed will be those employees attributed to each County location. In the case where the number of employees attributed locally cannot be determined in those businesses with multiple locations, the total number of employees will be divided by the total number of locations in the County and elsewhere and allotted to those locations. Upon request, the business or practitioner with a location or office situated in more than one jurisdiction, shall provide to the County the following:

1. Information necessary to allocate the number of employees of the business or practitioner; and
2. Information relating to the allocation of the business' or practitioner's number of employees by other local governments.

#### **2-6-13 Exemption On Grounds That Business Operated For Charitable Purpose.**

No business on which a business registration is required or occupation tax is levied by this Ordinance shall be exempt for said registration or tax on the ground that such business is operated for a charitable purpose, unless eighty (80%) percent or more of the entire proceeds from said business are devoted to such purpose.

**2-6-14 Evidence of Compliance With State Law or Regulation Required If Applicable; Evidence of Compliance To Be Displayed.**

- A. Each person who is licensed under Title 43 of the State license examining boards shall provide evidence of proper and current state licenser before the County registration may be filed.
- 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.

**2-6-15 Evidence Of Qualification Required If Applicable.**

- A. Any business required to obtain health permits, bonds, certificate of qualification, certificates of competency or any other regulatory matter shall first, before the County business registration is filed, show evidence that such requirements have been met.
- B. Any business required to submit an annual application for continuance of that business shall do so before the registration is filed.

**2-6-16 Liability Of Officers And Agents; Registration Required; Failure To Obtain.**

- A. All persons subject to the occupation taxes provided in this Ordinance shall be required to register the said business as prescribed in this Ordinance, 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 certificate. Every person commencing business in the County after January 1 of each year shall likewise register as herein provided before commencing the same; and any person transacting, or offering to transact in the County, any of the kinds of business, trade, profession or occupation without first having registered, shall be subject to penalties provided herein and upon conviction, be punished as provided in Section 2-6-18 of this Chapter.
- B. It shall be unlawful for the owner, proprietor, manager executive officer or employee of any business, coming within the provisions of this ordinance, to make a false registration for such business, or to give or file, or direct the giving or filing, of any false information with respect to the occupation tax due under the provisions of this ordinance or upon which any occupation tax due under the provisions of this ordinance is based.

**2-6-17****When Registration And Tax Due And Payable; Effect Of Transacting Business When Tax Delinquent.**

- A. Registration shall be for the calendar year 1995 and each succeeding calendar year thereafter unless otherwise specifically provided. There is hereby imposed a penalty upon each business which fails to register and pay all tax and fees as provided herein before April 1 of each year. The penalty for failure to comply with this Section shall be assessed in the amount of ten (10%) percent of the occupational tax determined to be due and owing under the provisions of this Chapter for the first thirty (30) days or fraction thereof of delinquency and an additional one (1%) percent of the occupation tax for each additional month or fraction thereof of delinquency. 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 received by the Occupation Tax Officer, and if any person, firm or corporation whose duty it is to register shall, after said occupation tax becomes delinquent, transact or offer to transact, in the County, any of the kind or kinds of business, trade, profession or occupation without having first registered, such offender shall be subject to the penalties provided herein, and upon conviction by the Judge of Magistrate Court, be punished as provided in Article 2-6-18 of this Chapter.

**2-6-18****Penalty Of Ordinance Violation.**

Any person violating the terms of this provision shall be guilty of an ordinance violation and shall be required to register and pay any fees and occupation taxes due which is required in this ordinance and upon conviction by or guilty or no lo contender plea to the Magistrate Court Judge pay a fine in the amount of \$200.00 for the first violation hereof, and the amount of \$400.00 for any subsequent violation hereof by the same person, partnership, or corporation, except that any person whose qualifications to practice their profession is determined by the general laws of the State of Georgia and who fails to pay an occupation tax as provided in this Ordinance shall only be subject to the provisions of Section 2-6-11(B) of this Chapter.

**2-6-19****Occupation Tax Officer - Occupation Tax Inspector**

The Occupation Tax Officer and his duly designated officers and inspectors or his successors shall be classified as Magistrate Court Constables with full subpoena and arresting powers in conjunction with any violation pertaining to the Occupation Tax Ordinance for 1995 (this Chapter) and succeeding years

thereafter. For purposes of this Ordinance, the Code Enforcement Division and its employees, officers, and inspectors shall be duly designated officers of the Occupational Tax Officer and shall be classified as Magistrate Court Constables with full subpoena and arresting powers as detailed above.

The Occupation Tax Officer shall administer and enforce the provisions of this ordinance for the levy, assessment and collection and penalties imposed herein.

In carrying out its responsibilities hereunder, the Occupation Tax Officer shall have the following duties:

- A. To prepare and provide the necessary forms for registration of a business, and for the submission of required information as may be necessary to properly administer and enforce the provisions of the ordinance.
- B. To issue to each person an Occupation Tax Certificate within a reasonable time after the payment of the occupation tax assessed and levied in this ordinance; provided, however, where under other ordinances of the County, permits, certifications, and compliance with the enumerated conditions are required for the operation of the business, the Occupation Tax Officer shall not issue said certificate until the applicant exhibits to the Occupation Tax Officer such obtained permits, certifications and compliance; and
- C. To audit periodically, and when deemed necessary by the Occupation Tax Officer, the books and records of the businesses subject to the provisions of this ordinance, and to require the submission of such additional information as may be necessary in order to correctly determine the amount of the occupation tax due and to insure the collection of same;

## **2-6-20 Businesses Not Covered By This Ordinance.**

The following businesses are not covered by the provisions of this Chapter but may be assessed an occupation tax or other type of tax or fee 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. 40-1-100 et seq.
7. Those businesses governed by O.C.G.A. 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 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.
11. Established churches, religious, charitable, civic and fraternal organizations chartered or operated as nonprofit organizations and which are not engaged in daily selling of goods or services to the public in competition with person taxed by virtue of the provisions of this ordinance.
12. Any person engaging in casual or isolated activity or commercial transactions, where such activity or transactions involve personal assets and are not an occupation for the individual.
  - a. In regard to yard/garage sales, this exemption shall apply to persons or non-profit organizations conducting such sales at a private residence or at a commercial location with an occupancy permit and with permission of the property owner, not exceeding four (4) events per year.
  - b. In regard to the rental of personally owned residences, this exemption shall apply to persons renting a maximum of five (5) residences within the State.
  - c. In regard to activities of minors, this exemption shall apply if the activity is seasonal or does not generate in excess of \$5,000.00 per year. The County may require any business claiming not to be covered by the provisions of this Ordinance to provide specific and detailed evidence showing such

non-coverage.

**2-6-21      Occupation Tax Inapplicable Where Prohibited By Law Or Provided For Pursuant To Other Existing Law.**

This occupation tax is not levied upon any part of a business where such levy is prohibited or exempted by the laws of Georgia or of the United States.

**2-6-22      Occupation Taxes Levied On Business To Be Transacted During Calendar Year; Filing of Returns Showing Number Of Employees during Preceding Calendar Year.**

- A.      All occupation taxes levied by this Chapter are levied on the "Number of Employees".
- B.      The owner, proprietor, manager or secretary officer of the business subject to said occupation tax for the current calendar year shall, at the end of the preceding year, and on or before April 1 of the current calendar year, file with the Occupation Tax Officer, on a form furnished by the said Officer, a signed return setting forth the highest number of employees of such business for the last quarter of the preceding calendar year.
- C.      Where a business subject to the occupation tax for the calendar year has been conducted for less than the entire last quarter of the preceding year, the highest number of employees anticipated in the last quarter of the tax year for which the taxes are paid.

**2-6-23      When Occupation Tax Due and Payable, Display of Occupation Tax Certificate.**

- A.      The amount of occupation tax shall be payable at the office of the Glynn County Community Development Department, on January 1 each year and delinquent if not paid on or before April 1.
- B.      The Occupation Tax Certificate issued by the Occupation Tax Officer shall be displayed at the business in a location where it can be seen by the public at all times.

**2-6-24      Payment Of Occupation Tax By Newly Established Businesses.**

In case of a business subject to occupation tax for a calendar year, which was not conducted for any period of time in the unincorporated area of the County in the preceding year, the owner, proprietor, manager or executive officer of the business liable for occupation tax shall estimate the highest number of employees in the last quarter of the calendar year for which the tax is paid and such tax shall be paid as provided in Section 2-6-11.

Businesses beginning operation after July 1st of any calendar year shall pay the Administrative Fee and a pro-rated occupation tax of 50% of the Occupation tax which would be due on an annual basis.

**2-6-25      More Than One Place Of Business.**

Where a business is operated at more than one place, said business shall be required to obtain the necessary registration for each location, report the number of employees of each location, and pay an administrative fee and an occupation tax on each location.

**2-6-26      Returns Confidential**

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee, agent or clerk of the County or any other person to divulge or make known in any manner any information provided for the purpose of determining the amount of occupation tax required under this Ordinance. Such information shall be confidential and open only to the officials, employees, agents or clerks of the County using said returns for the purpose of this occupation tax to levy and the collect the tax. Independent auditors or bookkeepers employed by the County shall be classed as "agents of the County". Nothing herein shall be construed to prohibit the publication by the County officials of statistics, so classified as to prevent the identification of particular reports or returns and items thereof, or information such as name, location, ownership and line of business with no association made to number of employees or amount of tax paid, or providing to or the inspection of the records by duly qualified employees of the tax departments of the State of Georgia or of the United States, and other local governments. Information provided by a business or practitioner may be disclosed to the governing authority of another local government for tax purposes.

**2-6-27      Inspection of Books and Records.**

In any case the Occupation Tax Officer of the County, through his officers, agents, employees or representatives, may inspect the books of the business for which the returns are made. The Occupation Tax Officer and/or the Director of the Community Development Department or their designees shall have the right to inspect the books or records for the business of which the return was made in the County, and upon demand of the Occupation Tax Officer and/or the Director of the Community Development Department or their designees such books or records shall be made available for inspection by a representative of the County within thirty (30) days. Failure to submit such books or records within thirty (30) days shall be grounds for revocation of the Occupation Tax Certificate currently existing to do business in the



County. Adequate records shall be kept in Glynn County, Georgia, for examination by the Occupation Tax Officer and/or the director of the Community Development Department or their designees at their 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 ten (10%) percent of the deficiency and an additional one (1%) percent of the deficiency for each month or fraction thereof that the deficiency was due and unpaid shall be assessed.

**2-6-28      Tax Certificate To Be Revoked For Failure To Pay Tax, File Returns, Permit Inspection Of Books.**

Except for a person whose qualifications to practice their profession is determined by the general laws of the State of Georgia, 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 above provided, any Occupation Tax Certificate granted by the County under this Chapter permitting the owner of said business to do business in the County for the current year shall be, ipso facto, revoked. No new Occupation Tax Certificate shall be granted by the County for the operation of a business for which any part of the occupation tax herein provided for is at that time unpaid, or to a person who has failed to submit adequate records as requested by the Occupation Tax Officer in accordance with provisions found in Section 2-6-22.

**2-6-29      Effect Of Failure To Comply With Ordinance Provisions; Continuing In Business After Tax Certificate Revocation.**

Any person, their manager, agent or employee, who does business in the County after the Occupation Tax Certificate has been revoked as above; and any person, their manager, agent or employee who refuses to permit an inspection of books in their charge when the officer(s), agent(s), employee(s) or representative(s) of the County request such inspection, during business hours, for the purpose of determining the accuracy of the information required by this Ordinance, shall be subject to penalties provided in Section 2-6-18 of this Chapter.

**2-6-30      Lien Taken For Delinquent Occupation Tax.**

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, the Occupation Tax Officer of the County, upon any tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of said tax against the person liable for said tax, which execution shall bear interest at the rate of one (1%) percent per month from the date when such tax becomes delinquent, and the lien shall cover the property of the person liable for said tax, all as provided by the Ordinances of

the County and the laws of Georgia. The lien of said occupation tax shall become fixed on and date from the time when such tax becomes delinquent.

The execution shall be levied by the Occupation Tax Officer of the County upon the property of the person liable for said tax, and sufficient property shall be advertised and sold to pay the amount of said execution with interest and costs. All other proceedings in relation thereto shall be had as is provided by the Ordinances the County and the laws of Georgia, and the defendant in said execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by applicable laws of Georgia in regard to tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the Occupation Tax Officer against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full together with all interest, penalties and costs accrued on the tax, the person may collect any fees and charges due the person as though the person had never defaulted in the payment of the taxes.

#### **2-6-31           Amendment, Repeal of Provision**

This Ordinance 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 Commission 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 as prohibiting the levy or collection by the County of additional occupation taxes upon the same person, property or business.

#### **2-6-32           Applications Of Provisions To Prior Ordinance.**

This Ordinance does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior Ordinance have not been paid in full. So much and such parts of Ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such Ordinances, or that imposed fines or penalties for the nonpayment of such tax, or for failure to pay regulatory fees provided for in said Ordinance or Ordinances, or failure to comply with any other provisions thereof, shall continue and remain in force until such tax, regulatory fee or assessment shall be fully paid.

#### **2-6-33           Enforcement Of Provision.**

It is hereby made the duty of the Occupation Tax Officer, the Police Department, and the Code Enforcement Division to see that the provisions of

this Ordinance relating to occupation taxes are obeyed; and to summon all violators of the same to appear before the Magistrate Court. It is hereby made the further duty of the Occupation Tax Officer, the Chief of Police, and the Code Enforcement Division, their designees and assistants, to inspect all Tax Occupation Certificates issued by the County, as often as in their judgment it may seem necessary to determine whether the certificate held is the proper one for the business sought to be transacted thereunder. The Occupation Tax Officer, the Police Department, and the Code Enforcement Division are authorized to enforce the provisions of this Ordinance.

**2-6-34 Provisions To Remain In Full Force And Effect Until Changed By The Glynn County Board of Commissioners.**

This Ordinance shall remain in full force and effect until changed by an amendment adopted by the Glynn County Board of Commissioners. 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.

**2-6-35 Requirement Of Public Hearing Before Tax Increase.**

After January 1, 1996, the Commission 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 Ordinance.

**2-6-36 Option To Establish Exemption Or Reduction In Occupation Tax.**

The Commission may by subsequent Ordinance or Resolution provide for an exemption or reduction in occupation tax to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in occupation tax shall not be arbitrary or capricious.

**2-6-37 Conflicts Between Specific And General Provisions.**

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

**2-6-38 Occupation Tax Certificate Not Transferable.**

An Occupation Tax Certificate shall not be transferable and a transfer of ownership shall be considered in the same light as the termination of such business and the establishment of a new business. Transfer of one half or less of the ownership interest in any business shall not be considered a transfer of ownership.

**2-6-39      Duty To Keep Information Current.**

Any person required by this ordinance to register his or her business shall notify the Occupation Tax Officer in writing within thirty (30) days of the following changes:

- A.      Any change of address of the business, in which case the same occupation tax certificate shall be valid at the new location provided that approval from the Planning and Zoning Department is received for the new location in advance of the change;
- B.      Any change of ownership, in which case the transfer shall be treated as the termination of one business and the establishment of a new business for the purpose of this ordinance;
- C.      The termination of any business.

**2-6-40      Compliance With Other Ordinances And Laws.**

- A.      All businesses are required to comply with the provisions of all ordinances of the County and other laws and the issuance of a Occupation Tax Certificate to any business pursuant to this ordinance shall not authorize that business to engage in or carry on business or to perform any other activity in violation of state or federal law or regulations and other Ordinances of Glynn County nor shall it relieve that business from obtaining any certificate or permit required by the provision of other laws or ordinances.

**2-6-41 - 2-6-49 RESERVED**

**2-6-50      Festivals**

- A.      General. The organizer or owner of a festival may register as one business, pay one occupation tax and secure one occupation tax certificate which will allow all vendors at such festival to operate their business for the duration of that festival. For purposes of this section, a festival is defined as an organized event at which a number of merchants and service providers engage in business operations at a single location in the unincorporated portion of Glynn County for a period of time not to exceed 30 consecutive calendar days.
- B.      Rate of Tax. The occupational tax for a festival is \$150.00 for festivals with up to 50 merchants and service providers, \$375.00 for festivals with from 51 to 100 merchants and service providers and

\$600.00 for festivals with more than 100 merchants and service providers. Festivals are responsible for payment of Administrative and Regulatory Fees as set forth in Section 2-6-3 as if it were a single business. (#O-2015-07)

- C. Exemptions. A festival which is owned or organized by a non-profit organization (as defined in Section 2-6-2 (B) (9), operated for a charitable purpose as set forth in Section 2-6-13 shall be exempt from payment of an occupational tax, but not from registration as a non-profit festival, if all proceeds deducting only the expenses of the festival and the actual cost of goods sold and services provided from all business activities at the festival are devoted to a public, charitable, educational, literary, fraternal, religious purpose or other purpose exempted under the laws of the state of Georgia.

An event is a festival and not a casual or isolated activity exempt under Section 2-6-20 (13) if more than five people participate in the event and the owner or organizer intends to secure any payment for owning or organizing the event or if any merchant or service provider participating therein has earned in the preceding year or anticipates earning this year more than \$5,000.00 net income from the business activity that person will engage in during the festival.

This Ordinance shall be effective upon passage. (O-1995-03)

## **ARTICLE II.**

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed. Specifically, " 2-6-1 through 2-6-30 and " 2-6-32 through 2-6-55 of the Code of Ordinances, Glynn County, Georgia are repealed. Sections 2-6-56 through 2-6-74 and ' 2-6-31 are renumbered to a new chapter 6.5 retaining their section designations so that those Sections shall be " 2-6.5-56 through 2-6.5-74 and 2-6.5-31 respectively. The new chapter 6.5 shall be called "Business Ordinance."

## **ARTICLE III.**

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

## **ARTICLE IV.**

The Ordinance is enacted as an amendment to Ordinance, Chapter 2-6 of the Code of Ordinances of the Glynn County, Georgia.

**ARTICLE V.**

The effective date of this Ordinance shall be upon approval by the Glynn County Board of Commissioners or January 1, 1995, whichever is the latter date.

## **CHAPTER 2-6.5**

### **BUSINESS ORDINANCE**

(Amended #O-2012-01; January 19, 2012, Amended: 03/05/15)

#### **2-6.5-31 Service Providers in Homes and Businesses**

- a. Every business performing home or business repairs, improvements, construction, pest extermination, or the repair of appliances, fixtures or machinery in a home or business shall, in addition to other requirements for a business license, furnish proof of any license required of them by State Law or regulations.
- b. Every vehicle used by a business performing home or business repairs, improvements, construction, pest extermination, or the repair of appliances, fixtures or machinery in a home or business which is licensed by the State of Georgia shall display on the left front quadrant of each vehicle used in such business (including window and windshield surfaces) a decal to show compliance with this ordinance. Such decal shall be provided by Glynn County annually, provided, however, that any business with over fifty (50) employees may place the business name in a similar location in lieu of the decal otherwise provided. Any person, partnership, or corporation violating the terms of this ordinance shall be guilty of an ordinance violation and shall be required to purchase said decal and pay a fine of one hundred dollars (\$100.00) for each violation thereof.

#### **Division 2. Peddlers and Solicitors**

(Ordinance of 7-15-58; Amended 2-17-72; 11-6-86)

#### **2-6.5-56 Permitted Roadside Locations - Scope.**

There is hereby prescribed for the county specific areas for the location of roadside peddlers of produce and agricultural products upon the public rights-of-way so as to reduce traffic hazards upon the roads of the county.

Nothing herein shall be construed as limiting the power of the Glynn County Board of Commissioners in its ability to allow such use of county property as it may deem to be in the public interest. The Glynn County Board of Commissioners may permit any use of county property which it finds to be in the best interest of the public. (O-1994-02)

**2-6.5-57      Same - Designated Areas.**

No roadside peddler of produce or agricultural products shall be located upon the public road rights-of-way in the 25th District (St. Simons Island and Sea Island) except within the areas described as follows:

- a.      The area immediately in front of the Demere Annex, between it and Demere Road; being bounded on the North by Demere Road, on the East by Airport Road, on the West by the driveway serving as access to the St. Simons Island Recycling Center and on the South by the driveway immediately in front of the Demere Annex.
- b.      The County Commission will allow non-profit organizations to hold sales benefiting the organization and the public in general upon written notice from the organization. Items for sale may not be consumed on site. The County will reserve the southeast corner of the intersection of Demere Road and Frederica (Retreat) next to the Old Slave Cabin on St. Simons Island for this purpose. The request must be in writing, must specify the times that the sale will occur and the dates of operation. Generally, a written request will not be made more than 120 days in advance and will be awarded by the Commission based on approval criteria on a first-come, first-serve basis.

All sight distances for traffic must be maintained at all times of operation. A designated entrance and exit must be utilized as required by the Glynn County Traffic Safety Engineer. The organization shall be required to removal all materials and/or litter from the site the last day of operation.

Advertisement signs may be placed only on the site as designated.

The use of alcoholic beverages or any illegal drugs by vendors at the site of sale permitted in this ordinance is prohibited. Any such use shall, in addition to any other penalties prescribed by law, result in vendor losing the right to sale produce or agricultural products at the sites permitted in this ordinance for 60 days. (O-1994-12)

**2-6.5-58      Same - Maintenance of Area; Mobility; Removal Time.**

- a.      All roadside peddlers operating within the above designated areas shall at all times maintain the space immediately surrounding the truck or stand in a neat and orderly condition and thereby prevent the existence of conditions which might detract from the natural beauty of



the community.

- b. No permanent structure shall be placed upon the above designated areas. Until December 31, 1994, vendors shall be permitted to leave standing overnight any tent erected by them for the sale of produce or agricultural products PROVIDED, that any property left shall be at the sole risk of the owner and Glynn County and its agents shall not be responsible therefor. No person shall remain within the above designated areas between the hours of 10:00 p.m. and 6:00 a.m. for any purpose. (O-1994-12)
- c. No such truck or stand shall be constructed in such a manner as to become affixed to the real estate, and all such equipment shall be readily mobile.

**2-6.5-59 Same - Violation and Punishment.**

Any person who shall violate any of the requirements of Sections 2-5-56 through 2-6-58 or fail to comply therewith shall, upon conviction thereof in a court of competent jurisdiction, be punished as for a misdemeanor under the provisions of Sections. 17-10-3 of the O.C.G.A. by imprisonment of up to thirty (30) days or a fine of up to one thousand dollars (\$1,000.00) or both. (Ordinance. of 5-7-40; Ordinance. of 7-15-58, Sections 4)

**2-6.5-60 - 2-6.5-65 Reserved.**

**Division. 3. Jewelry and Other Precious Metals Dealers**

**2-6.5-66 Short Title.**

This division shall be known and may be cited as "The Glynn County Jewelry Dealers Ordinance." (Ordinance. of 10-16-80, Art. I)

**2-6.5-67 Definitions.**

The following words and terms shall have the meaning indicated unless the context clearly indicates a different meaning:

- a. Antique Dealer. Antique dealer shall mean a person who, in the regular course of its business, purchases and sells furniture, silverware, jewelry and other items made in a former period, generally more than fifty (50) years ago.

- b. Dealer. Dealer shall mean a person who buys or offers to buy jewelry other than a jeweler, antique dealer or pawnbroker during the normal course of its business activities. Nothing in this division shall apply to or prohibit the casual sales of articles referred to herein between individuals and bona fide collectors.
- c. Jeweler. Jeweler shall mean a person who makes, deals in, or repairs jewelry and who has a permanent place of business located within Glynn County, to include a business located within the City of Brunswick.
- d. Jewelry. Jewelry, for the purpose of this division, shall mean valuable rings, pins, necklaces, watches, precious gem stones, gold coins, silver coins and other items manufactured out of precious metals. Previous metals shall include gold, silver and platinum.
- e. Pawnbroker. Pawnbroker shall mean a person engaged in whole or in part in the business of lending money on the security of pledged goods, or engaged in the business of purchasing tangible personal property on condition that it may be redeemed or repurchased by the seller for a fixed price within a fixed period of time.
- f. Person. Person means an individual, partnership, corporation, joint venture, trust, association or any other legal entity however organized doing business in the unincorporated area of the county.

**2-6.5-68 Declaration of Purpose; Policy.**

- a. This division is enacted for the purpose of protecting the social order, security and property of the citizens of the county and to prevent the resale of jewelry which may have been stolen from the residents of the county.
- b. Any ordinance or law which may be applicable hereto and as an aid in carrying out an making effective the intent, purpose and provision hereof shall be adopted as a part hereof and this division shall be liberally construed in favor of the county.

**2-6.5-69 Business License and Dealer Permit Required.**

- a. Generally. No dealer, except jewelers, antique dealers or pawnbrokers, shall engage in the business of purchasing jewelry as defined in this division, unless such person shall first have obtained a business license from the business license department of the county

and has posted a bond in accordance with subsection 2-6-70(e) of this division. As part of the business license, the applicant whose application is approved shall be issued a permit to engage in the business of a dealer as defined in this division.

- b. Additional requirements. In addition to the requirements set out in the ordinance of the county adopted November 1, 1973, entitled "Glynn County Business License Ordinance," as subsequently amended [by an ordinance of March 5, 1981], persons dealing in jewelry, other than jewelers, antique dealers, and pawnbrokers, shall meet the additional requirements set out in this division before the business license department of the county shall issue a business license under the county business license ordinance.
- c. Prohibited activities. It shall be unlawful for a dealer to purchase jewelry in the county without first having obtained a permit required by this division and a business license required by the county business license ordinance.

#### **2-6.5-70 Application.**

- a. Contents. Applicants for a license pursuant to this division shall file with the business license department of the county a written application and affidavit of the applicant sworn to before an officer authorized to administer oaths stating the following information:
  - 1. Statement showing that the applicant is of good moral character and that he or she has never been convicted of any offense against the laws of the state, the laws of the United States of America or the laws of any other state, involving moral turpitude. If the applicant is a corporation, said statement shall contain information as to all officers and members of the board of directors of said corporation.
  - 2. Name and permanent address of any person employed by the person who will be doing business in the county.
  - 3. The name and permanent address of the person's registered agent or office in the state.
  - 4. The date and state of incorporation, when the dealer is a corporation and whether or not applicant is authorized to transact business in the state.

5. Appropriate serial number of the applicant taken from permanent records i.e., drivers' licenses, social security cards, state sales taxes numbers and numbers assigned to the dealer by the Internal Revenue Service.
  6. The name of banks in the state with whom the dealer transacts business on a regular basis.
- b. Investigation. All applicants shall be investigated by the chief of police of the county and for that purpose the chief of police shall have the right to request of the applicant any additional information he deems necessary to aid in his investigation of the applicant. The investigation shall be completed within fourteen (14) days of the filing of the application.
  - c. Registered agent. Any dealer who does not have a registered agent under the laws of the state shall file with the clerk of the superior court of the county the name and permanent address of a registered agent. Said registered agent shall be a resident of the county and shall be the agent of such dealer upon whom any process, notice or demand required or permitted by law to be served upon the dealer may be served and in the same manner as provided by law for service of a summons and complaint. Said registered agent shall agree in writing to act as such agent and a copy of the agreement shall be filed with the license application.
  - d. Failure to appoint a registered agent. Whenever a dealer doing business or having done business in the county shall fail to have and maintain a registered agent in the county, or whenever any such registered agent cannot with due diligence be found at his permanent address, the license of said dealer shall be suspended until the name of a new agent is provided by the dealer.
  - e. Bond. There shall be filed with the application a bond for the sum of two thousand dollars (\$2,000.00) payable to the board of commissioners, and conditioned upon the faithful performance of all provisions of this division, signed by the applicant as principal and with a surety company or two (2) individuals which bond must be approved by the finance director of the county.
  - f. Administrative fee. There shall be paid by applicant an annual administrative fee of one hundred dollars (\$100.00) which shall be payable on or before January thirtieth of each year.

## **2-6.5-71      Records.**

- a.    Information required. Every dealer, in jewelry shall maintain a permanent form, as provided or approved by the county, upon which shall be entered in legible English at the time of each transaction the following information:
  1.    The date and time of the transaction;
  2.    The name of the persons conducting the transaction;
  3.    The name, age and address of the seller; a description of the general appearance of a the seller and the seller's driver license number or other similar identification card bearing a photograph.
  4.    An identification and description of the article or articles purchased by the dealer and all identifying marks inscribed thereon;
  5.    The price paid for each item;
  6.    The number of the check issued for the purchase price if payment is made by check;
  7.    The signature of the customer.
- b.    Inspection. Entries required by the foregoing section shall appear in chronological order in ink. No blank lines may be left between entries. No obliterations, alterations, or erasures may be made. Corrections shall be made by drawing a line of ink through the entry without destroying its legibility. The book shall be open to the inspection of any duly authorized law enforcement officer during the ordinary hours of business or at any reasonable time, in any event shall be submitted to the police department for its review on a weekly basis.
- c.    Time. The record of each purchase transaction required herein above shall be maintained for a period of not less than two (2) years or until the licensee shall cease to engage in such business within the county. In the event the licensee ceases to engage in business in the county, a copy of the original record shall be photographed and filed with the chief of police of the county immediately upon cessation of business.
- d.    Identification. Any dealer licensed under this division shall refuse to

purchase jewelry as defined herein, unless the seller thereof shall display to the dealer at the time the purchase is made, proper identification showing the seller's name, social security number, or driver's license number and permanent address.

**2-6.5-72      Display of permit.**

Every recipient of a permit to buy or offer to buy jewelry shall keep such permit conspicuously displayed at all places where such business is conducted.

**2-6.5-73      Revocation.**

- a.      Causes. The license issued pursuant to this division may be revoked by the board of commissioners of the county, after notice and hearing, for any of the following causes:
  1.      Any fraud, misrepresentation or false statement contained in the application for license;
  2.      Any fraud, misrepresentation or false statement made in connection with any purchase transaction;
  3.      Any violation of this division; or conducting the business licensed under this division in an unlawful manner or in such a manner as to constitute a breach of the peace or to constitute a menace to the health safety or general welfare of the public.
- b.      Hearing.
  1.      Notice of hearing for revocation of a license shall be given in writing, setting forth specifically the grounds of the complaint and the time and place of the hearing. The notice shall be served on the licensee by handling the same personally to the person in charge of the licensee's business, or by mailing the same, postage prepaid, to the licensee at his last known address at least five (5) days prior to the date set out for the hearing.
  2.      The giving of such notice shall suspend the license pending the outcome of the hearing, and business operations under the license shall cease.

**2-6.5-74      Violations; penalties.**

- a.      Violations. It shall be unlawful for any dealer to commit any of the following acts:
  - 1.      Fail to make an entry of any material matter in his permanent book required to be kept by this division;
  - 2.      Make any false entry therein;
  - 3.      Falsify, obliterate, destroy or remove from his place of business such permanent record book;
  - 4.      Refuse to allow any duly authorized law enforcement officer after proper identification to inspect such permanent record book, or any goods in his possession, during the ordinary hours of business or at other reasonable time;
  - 5.      Fail to maintain a record of each purchase transaction for at least (2) two years or until ceasing to engage in such business within the county;
  - 6.      Fail to obtain the required identification from the seller of any jewelry.
- b.      Penalty. Any person, firm or corporation which shall violate any of the provisions of the within division shall have their business license revoked.

**2-6.5-75 through 2-6.5-99 Reserved**

**Division 4. Going-Out-Of Business Sales**  
(Ordinance of 3-5-98)

**2-6.5-100      "Going-Out-Of-Business Sale" Defined.**

As used in this Division, the term going-out-of-business sale means any offer to sell to the public or sale to the public of goods, wares, or merchandise on the implied or direct representation that such sale is in anticipation of the termination of a business at its present location or that the sale is being held other than in the ordinary course of business and includes, without being limited to, any sale advertised either specifically or in substance to be a sale

because the person is going out of business, liquidating, selling his entire stock or 50 percent or more of his stock, selling out to the bare walls, selling because the person has lost his lease, selling out his interest in the business, selling because everything in the business must be sold, or that the sale is a trustee's sale, bankrupt sale, save us from bankruptcy sale, insolvent sale, assignee's sale, must vacate sale, quitting business sale, receiver's sale, loss of lease sale, forced out of business sale, removal sale, liquidation sale, closing out sale, executor's sale, administrator's sale, warehouse sale, warehouse removal sale, fire sale, water damage sale, insurance sale, adjustment sale, creditor's sale, branch store discontinuance sale, or defunct business sale.

**2-6.5-101 License Required.**

It shall be unlawful to advertise, conduct or carry on a going-out-of-business sale of any goods, wares, merchandise, or business inventory of any kind or description without first obtaining from the County a license to conduct such sale and paying the prescribed fee.

**2-6.5-102 Inventory to be Filed.**

At the time of applying for a license under this Division, the applicant shall file with the Finance Department an inventory containing a complete and accurate list of all the goods, wares, merchandise, and items in inventory to be offered for sale at the going-out-of-business sale. The inventory shall be verified by affidavit to the effect that the inventory submitted contains a full, true, complete, and accurate list of all the goods, wares, merchandise, and items in inventory to be offered for sale.

**2-6.5-103 Time Limitation on Sale.**

The license shall be issued for a specific number of days to be specified by the applicant, not to exceed a span of ninety (90) consecutive days including weekends and holidays, and for conduct of the sale within specific calendar dates.

**2-6.5-104 Sale of Goods Not In Inventory Prohibited.**

During the progress of any sale licensed pursuant to this Division, it shall be unlawful to sell or offer for sale any goods, wares, merchandise, or items in inventory other than those shown on the list of inventory filed with the Finance Director at the time of making application for the license.



**2-6.5-105     Replenishment of Stock Prohibited.**

It shall be unlawful to make any replenishment or additions to the stock of goods, wares, merchandise, or items in inventory of the business for which the license has been issued during the continuation of any sale licensed pursuant to this Division.

**2-6.5-106     Record of Articles Sold.**

The person conducting any sale licensed pursuant to this Division shall keep an accurate record of all articles or things sold, which record shall be available at all reasonable hours for inspection by Glynn County through a designated representative.

**2-6.5-107     Continuing Business Beyond License Period.**

It shall be unlawful to conduct or carry on a sale licensed pursuant to this Article for a period of time in excess of the time for which the license has been issued, and it shall be unlawful to continue to do business in any manner contrary to any representations which were made regarding the nature of the going-out-of-business sale.

**6.2-5-108     License Fee.**

The fee charged for a license to conduct a going-out-of-business sale shall be a flat fee of twenty-five dollars (\$25.00) for the first thirty (30) calendar days and ten dollars (\$10.00) per diem for each business day on which the sale is conducted thereafter.

**2-6.5-109     Judicial Sales, Etc., Excepted.**

Nothing contained in this Division shall apply to judicial sales or sales conducted by order of any court or to sales made or conducted by wholesalers, jobbers, or manufacturers in the regular course of their business as such.

**2-6.5-110     Penalty.**

Any person violating any provision of this Division shall be liable for a civil penalty of \$500.00 per day. Each day the violation continues shall constitute a separate offense.

**Division 5. Financial Institutions Business License Tax**  
(Ordinance of January 19, 2012)

**2-6.5-111      Levied**

Pursuant to O.C.G.A. § 48-6-93, there is hereby levied an annual business license tax upon all depository financial institutions located within the unincorporated area of Glynn County at the rate of twenty-five-hundredths of one percent (0.25%) of the Georgia gross receipts of such institutions. Notwithstanding any other provisions of this Ordinance, the minimum amount of business license tax due from any depository financial institution shall be \$1,000.00 per year.

**2-6.5-112      Definitions**

(a) "Bank" means any financial institution chartered under the laws of any state or under the laws of the United States which is authorized to receive deposits in this state and which has a corporate structure authorizing the issuance of capital stock.

(b) "Depository financial institution" means a bank or a savings and loan association.

(c) "Savings and loan association" means any financial institution, other than a credit union, chartered under the laws of any state or under the laws of the United States which is authorized to receive deposits in this state and which has a mutual corporate form.

(d) "Georgia gross receipts" means gross receipts as defined by in O.C.G.A. § 48-6-93 and O.C.G.A. § 48-6-95, as amended.

**2-6.5-113      Filing of return**

Pursuant to O.C.G.A. § 48-6-93(c), each depository financial institution within Glynn County shall file a return of its Georgia gross receipts with the Glynn County Finance Department by March 1<sup>st</sup> of the year following the year in which such gross receipts are measured. Such return shall be in the same manner and in the form prescribed by the State Revenue Commissioner based on the allocation method set forth in O.C.G.A. § 48-6-93(d). The return shall provide the information necessary to determine the portion of the taxpayer's total Georgia gross receipts to be allocated to each taxing jurisdiction in which such institution has a place of business. The tax levied pursuant to section 2-6.5-111 shall be assessed and collected based upon the information provided in such return.

**2-6.5-114 Due date of taxes**

The taxes imposed by this division shall be paid to the Finance Department at the time of filing the return.

**2-6.5-115 Violations and interest**

(a) If any depository financial institution fails to make a return, the Finance Director, or their designee, shall make an estimate of the amount of the Georgia gross receipts which are subject to the tax. The estimate shall be made for the period or periods that a return was not made and shall be based upon any information which is or may come into the possession of Glynn County. The financial institution shall be given written notice of any estimate made under the provisions of this section.

(b) All taxes imposed by this division that are not paid by the due date shall bear interest at the rate of one percent per month or part of a month from the due date until paid.

**Division 6. Door-to-Door Commercial Solicitation**  
(Ordinance of July 17, 2014)

**2-6.5-116 SHORT TITLE**

This Ordinance shall be known and may be cited as the "Door-to-Door Commercial Solicitation Ordinance of Glynn County."

**2-6.5-117 INTENT AND PURPOSE**

The intent of the Glynn County Commissioners in enacting this Ordinance is to regulate the sale of goods and services by soliciting at residences in the County, to the end that criminal activity in the County and abusive techniques utilized by any such solicitors which adversely affect the public health safety and welfare in the County will be curtailed. Senior Citizens and retirees constitute a substantial portion of the population of Glynn County, and are particularly vulnerable to crime, fraud, identity theft and larceny. This article is not a de facto prohibition of door-to-door solicitation, nor is it an attempt to adversely affect interstate commerce. Instead, this Ordinance is intended to balance competing interest: first, to reduce criminal activity and protect County citizens from abusive sales techniques and crime and second, to allow proper commercial sales activity. This Ordinance is intended to regulate door-to-door sales by permitting solicitors; establishing a No

Solicitation List; and promulgating reasonable time and manner restrictions. This Ordinance is not intended to allow any activity which would otherwise be unlawful.

## **2-6.5-118     DEFINITIONS**

“Charitable Organization” means a bona fide philanthropic, patriotic, or eleemosynary corporation, partnership, limited liability company, association, joint-stock company, trust, unincorporated organization or individual who engages in solicitation exclusively for charitable purposes from the general public.

“Non-Profit Organization” means corporation, partnership, limited liability company, association, joint-stock company, trust, unincorporated organization or individual which is certified as exempt from payment of U.S. Income Taxes by the Internal Revenue Service or any “educational institution” as defined in O.C.G.A. § 20-1-10.

“Person” means a natural person, corporation, partnership, incorporated or unincorporated association or other legal entity.

“Solicitation” means going upon the premises of any private residence in the County, not having been invited by the owner, tenant, or occupant thereof, for any one (1) or more of the following purposes:

- (1)     Selling, or taking orders for future delivery of, goods, merchandise, wares, or other items of value;
- (2)     Selling, or taking orders for future performance of, services;
- (3)     Requesting the contribution of funds, property, or anything of value or the pledge of a future donation; or
- (4)     Distributing handbills, leaflets or fliers.

“Solicitor” means a person engaged in solicitation.

## **2-6.5-119     EXEMPTIONS**

- (a)     Individuals, organizations and businesses engaging in religious, non-profit, charitable, civic, social, or political activities not involving solicitation, including, but not limited to, engaging in disseminating religious, political, civic or ideological beliefs, or who are otherwise

exempted from local regulation by operation of state or federal law, or by the Constitution of the United States, are exempt from the requirements of this Ordinance, except as provided in 2-6.5-126 (i).

- (b) Representatives or agents of Non-Profit Organizations and Charitable Organizations, which intend to engage in solicitation, shall be treated as exempt from the requirements of this Ordinance, except as provided in 2-6.5-126(i), provided that the Non-Profit Organization or Charitable Organization first supplies proof of its exempt status to the Finance Department, such as articles of incorporation from the Secretary of State showing non-profit status, a 501(c) letter from the Internal Revenue Service, a Georgia state tax exemption, or other comparable confirmation of exempt status. Upon receipt of such proof, the Finance Department will issue credentials to such Non-Profit Organizations and Charities that may be copied and disseminated to their field representatives. Representatives or agents of Non-Profit Organizations and Charitable Organizations must, at all times engaging in solicitation, maintain upon their person a copy of said credentials and produce said credentials upon demand of any person.

## **2-6.5-120 SOLICITOR'S PERMIT APPLICATION REQUIREMENTS**

- (a) Application. The Finance Department shall prepare a questionnaire requiring pertinent information regarding the physical description, identity, and background of each applicant for a permit, to include the following, as applicable:
  - (1) Name, local address, email address and telephone number;
  - (2) Date and place of birth;
  - (3) Driver's license number and issuing state;
  - (4) Social Security number;
  - (5) Race and sex;
  - (6) Height and weight;
  - (7) Eye color and hair color;
  - (8) Name, address, and telephone number of the organization represented, if any;

- (9) Name and telephone number of immediate supervisor;
  - (10) Product or service;
  - (11) A list of all arrests, convictions, and the disposition of each charge, other than minor traffic violations.
- (b) The Application form shall also bear the following statement:
- "Georgia Code Section 16-10-71 provides that a person who makes a lawful oath or affirmation or who executes a document knowing that it purports to be an acknowledgment of a lawful oath or affirmation commits the offense of false swearing when, in any matter or thing other than a judicial proceeding, he knowingly and willfully makes a false statement."

## **2-6.5-121 INVESTIGATION, FEES AND ISSUANCE**

- (a) Upon filing of an application with the Finance Department for a solicitor's permit, the applicant shall tender payment to the Finance Department for the investigative fee in the amount of \$30.00 and the permit fee in the amount of \$20.00. The application shall proceed to the Glynn County Police Department ascertaining whether the applicant has entered a plea to, or has been convicted of, a felony, or a misdemeanor as set forth in subsection 2-6.5-122(a). After ascertaining that the application has been properly completed, and that the applicant has not been disqualified by virtue of prior pleas or conviction for a felony or misdemeanors set forth in subsection 2-6.5-122(a), the application shall be forwarded to the Finance Department. The Finance Department shall notify the applicant within three (3) business days of receipt of the application whether the application has been granted or denied.
- (b) In any case in which it appears to the Finance Department that a solicitor's permit should not be issued to an applicant, the Finance Department shall inform the applicant and return to the applicant the permit fee tendered, if any; upon the applicant's written request, the Finance Department shall furnish the applicant with a reasonably detailed written statement of the reasons why the permit will not be issued.
- (c) Following approval of the permit application, a permit shall be issued to the applicant, bearing the applicant's photograph, name, and

organization, and identifying the applicant as a solicitor.

**2-6.5-122      GROUNDS FOR DENIAL, SUSPENSION OR REVOCATION OF  
SOLICITOR'S PERMIT**

- (a) No solicitor's permit shall be issued to any person who has been found guilty of any misdemeanor involving violence, moral turpitude, sex crime, theft, criminal solicitation, unlawful business practices or violation of this ordinance any time within five years prior to the date of application; nor shall a permit be issued to any person convicted of a felony, except that a permit may be issued to a convicted felon, if it appears that such person either has been pardoned or that such person has been free from any legal restriction for a period of five or more years prior to the date of application. In this article "found guilty" and "conviction" include entry and acceptance of a plea of nolo contendere, as well as verdicts or pleas of guilty, entered by a court of this state, a court of any sister state, or any federal court. Any permit issued as the result of willful false statements or omissions in the solicitor's application for the permit shall be deemed null and void from the time of its issue.
- (b) The permit of any solicitor charged with a felony or a misdemeanor involving violence, moral turpitude, sex crime, theft, criminal solicitation, unlawful business practices or violation of this ordinance shall be deemed suspended from the time of lawful arrest, formal accusation, or indictment, whichever shall first occur; such suspension shall remain in effect until the solicitor is convicted or acquitted, or until the charge is dismissed, dead-docketed, nolle prosequi, or no-billed.
- (c) The permit of any solicitor who is convicted, as defined in this article, of any felony or of a misdemeanor involving moral turpitude or violence shall be deemed revoked from the time of such conviction. The permit of any solicitor convicted of having violated any provision of this article after issuance of the permit shall be deemed revoked from the time of such conviction.
- (d) Any suspension or revocation occurring pursuant to the provisions of this article shall be effective by operation of law, whether or not any formal notification to the solicitor is given or received.
- (e) It is unlawful for any person to act as a solicitor while such person's permit has been suspended, or after it has been revoked, or after it has expired. Any permit that has been suspended, revoked or expired

must surrendered the permit to the Finance Department within three (3) business days of a suspension or revocation.

#### **2-6.5-123 EXPIRATION**

Each solicitor's permit shall indicate thereon an expiration date which is three hundred and sixty five (365) days from the date of issue.

#### **2-6.5-124 APPEALS**

- (a) Upon receipt of any decision by the Finance Department denying, suspending or revoking a solicitors permit an Applicant may, within five (5) calendar days, file an appeal of said denial with the County Administrator, which appeal shall be in writing and sent to the County Administrator by certified U.S. mail or hand delivery.
- (b) The written appeal must state succinctly the grounds upon which it is asserted that the determination should be modified or reversed and shall be accompanied by copies of the application for permit, the written notice of determination to which appeal is being made, and any other papers relevant to the denial.
- (c) Within seven (7) calendar days of the receipt of a written appeal, the County Administrator shall set a hearing date. The County Administrator shall cause notice of the hearing to be served upon the Applicant by certified U.S. mail. Such notice shall include the date, time, and location of the hearing.
- (d) At the hearing, all parties shall be provided a fair and impartial hearing and shall be allowed to produce any and all evidence concerning the appeal.
- (e) Within seven (7) calendar days after the conclusion of the hearing, the County Administrator shall make a written decision on the appeal, which shall affirm, modify, or reverse the decision being appealed. The notice of the decision shall be sent to the Applicant at the address set forth on the application for permit by certified U.S. mail and shall set forth the reasons for the decision.
- (f) The decision of the County Administrator shall be binding on all parties, subject to the right of appeal as provided by O.C.G.A. § 5-4-1, *et seq.*



## **2-6.5-125 NO SOLICITATION LIST**

- (a) The No Solicitation List shall be established and maintained by the Finance Department. Glynn County residents who do not wish to be contacted by solicitors may contact the Finance Department and direct that their property be included on the No Solicitation List. Glynn County Residents may submit their property for inclusion on the No Solicitation List without charge.
- (b) Upon Issuance of a Solicitor's Permit, the solicitor shall be provided with a copy of the No Solicitation List.

## **2-6.5-126 PROHIBITED ACTIVITIES**

The following are prohibited practices for solicitors and any violation shall constitute grounds for denial, suspension or revocation of a Solicitor's Permit:

- (a) Solicitation without a solicitor's permit;
- (b) Solicitation between the hours of 8:00 p.m. and 8:00 a.m.;
- (c) Entering a residence except at the express invitation of the occupant;
- (d) The solicitor's use of vulgar, insulting or threatening language in the course of solicitation;
- (e) The solicitor remaining on the property of the residence after the occupant has verbally indicated they do not wish to engage in a transaction with the solicitor;
- (f) For more than two (2) solicitors to engage in solicitation upon any residence at the same time for the same purpose;
- (g) Making more than one solicitation call at the same residence within any consecutive two-week period, unless the owner, tenant or occupant explicitly requests an additional call;
- (h) For the solicitor to violate any term of this ordinance, or to violate any other Glynn County ordinance while engaging in solicitation;
- (i) For the solicitor or any person to enter upon a premises of any resident for the purpose of solicitation when the property is posted with a legible, prominently displayed sign or placard stating "No

Solicitation” or other comparable statement;

- (j) For the solicitor to enter within the perimeter of any residential property included on the No Solicitation List;
- (k) For the solicitor to refuse to display the solicitor’s permit upon request by any police officer or any person present at the property where door to door sales are solicited.

#### **2-6.5-127 VIOLATIONS**

Whenever in this Ordinance any act is prohibited or is made or declared to be unlawful or an offense, or whenever herein the doing of an act is required or the failure to do any act is declared to be unlawful, the violation of such provision shall be an ordinance violation punishable by a fine of at least \$500.00, not to exceed \$1,000.00, or by imprisonment of at least 24 hours, not to exceed 60 days, or both. The imposition of a penalty under the provisions of this section shall not prevent the revocation of any permit issued pursuant to this Ordinance.

#### **2-6.5-128 EFFECTIVE DATE**

This Ordinance shall be effective upon adoption.

### **Division 7. Pawnbrokers**

(Ordinance of March 5, 2015)

#### **2-6.5-129 SHORT TITLE**

This Ordinance shall be known and may be cited as the “Pawnbrokers Ordinance of Glynn County.”

#### **2-6.5-130 INTENT AND PURPOSE**

The purpose of this article is to enact a policy governing the prescribed form and method of reporting that information required by law to be provided by pawnbrokers within the unincorporated limits of the county. There is currently available software which would enable the computerization of the information being provided, with possible future use of electronic transmission of the data and/or internet access, all to insure faster, more accurate, more efficient, and more useable information being available to law enforcement in the county without any unreasonable burden being placed on those hold pawnshop licenses.

## **2-6.5-131     DEFINITIONS**

- a.     Pawnbroker. Pawnbroker shall mean a person engaged in whole or in part in the business of lending money on the security of pledged goods, or engaged in the business of purchasing tangible personal property on condition that it may be redeemed or repurchased by the seller for a fixed price within a fixed period of time.
- b.     Person. Person means any individual, partnership, corporation, joint venture, trust, association or any legal entity however organized doing business in the unincorporated area of Glynn County.

## **2-6.5-132     ARTICLE REGULATIONS SUPPLEMENTAL TO STATE LAW**

Pawnbrokers are presently regulated in part by O.C.G.A. title 44, ch. 12, art. 3, part 5 (Pawnbrokers), being O.C.G.A. §§ 44-12-130-138, inclusive. The provisions of this article are in addition to, and cumulative with, said Official Code of Georgia Annotated code sections, and this article is specifically authorized and provided for in said article and as otherwise provided in O.C.G.A. § 36-1-20.

## **2-6.5-133     REPORTING REQUIREMENTS**

In addition to the records required to be kept by said Official Code of Georgia Annotated code sections, every pawnbroker doing business in the unincorporated areas of the county shall make a report to the county police chief, in such form and manner as may be prescribed by the county police chief, of all property pledged, received, traded, bartered, bought or otherwise acquired by the pawnbroker. The form and manner of the report may include the required use of specific computer software or of software fully compatible with that required, and may include the requirement of data transmittal by disk or other electronic storage device media, such as, but not limited to, the entry of pawn data to an internet online database, all to be as prescribed by said county police chief. These reports shall be submitted to the county police chief or his/her designee at such time and in such manner as directed by him/her, but in no event on less than a weekly basis. The information required herein shall be input by the pawnbroker on a daily basis prior to 8:00 p.m. of that day or in the event that a cumulative report may be required prior to the normal weekly reporting period or in the event that the currently weekly report period is changed to a more frequent reporting period. The reports shall include all information required by state statute and shall include: the name and address of the pawnbroker; time and date and date of transaction; serial number of pawn tickets; amount paid or advanced; full description of articles with sufficient information to identify each of such articles, including

kind, style, material, color, design, kind and number of precious metals or gemstones, if any, and all identifying names, marks and numbers; and a description of the person pledging, selling or pawning, including name, address, color, weight and height. Insufficient or inaccurate reports shall be rejected, and any pawnbroker, or employee thereof, making an insufficient or inaccurate report shall be guilty of an offense punishable according to the provisions herein.

#### **2-6.5-134 PHOTOGRAPH REQUIREMENTS**

The pawnbroker shall photograph, with a digital camera or web camera, the person pledging, trading, pawning, exchanging, or selling the property. The photograph shall clearly show a frontal view of the subject's face along with the pawnbroker's ticket transaction number and a photograph of the item being pledged, traded, pawned, exchanged, or sold. Digital images shall be labeled, at a minimum, with the pawn ticket number and date of transaction, and stored in such a manner that they are safe from corruption, readily identifiable, and readily available for review.

#### **2-6.5-135 VIOLATIONS; PENALTIES**

Any person, firm, or corporation violating any portion of this article shall be guilty of a misdemeanor and upon conviction thereof, in the magistrate court of the county, shall be punished by fine of not less than \$100.00 nor more than \$1,000.00, or up to 60 days imprisonment, or both. Each day the violation continues shall be a separate offense. However, this section shall not preclude the county from choosing to seek civil redress in a court of competent jurisdiction in addition to the criminal prosecution, in being the intent of the county to have both the civil and criminal rights of prosecution in this area.

#### **2-6.5-136 ENFORCEMENT**

Enforcement of this article shall be the responsibility of the person so designated by the county police chief or his/her designee. Any person authorized to enforce this article shall be empowered to enter any property, upon reasonable cause, at reasonable times in order to inspect the records provided for herein and by state statute and to inspect any and all property pledged, received, traded, bartered, bought, or otherwise acquired by the pawnbroker to ensure compliance with this article and all applicable local and state regulations regarding the operation of such a business.