

FIRST READING December 10, 2006

PUBLISHED December 11, 2006

PASSED December 27, 2006

AN ORDINANCE NO. 0029-151

**AN ORDINANCE TO IMPOSE A LOCAL BUSINESS LICENSE TAX FOR DEPOSITORY FINANCIAL INSTITUTIONS LOCATED WITHIN THE CITY OF BALDWIN, GEORGIA; TO PROVIDE FOR THE TAX RATE TO BE BASED UPON GROSS RECEIPTS AS DEFINED BY O.C.G.A. § 48-6-93, AS AMENDED; TO PROVIDE A DUE DATE FOR FILING OF TAX RETURN, AND A DUE DATE FOR THE PAYMENT OF TAX; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

WHEREAS, the City Council of the City of Baldwin, Georgia, pursuant to its City Charter, and O.C.G.A. § 48-6-93, as amended, is authorized to assess and levy and collect a business license tax from depository financial institutions located within its jurisdiction based upon gross receipts;

BE IT ORDAINED by the City Council of Baldwin, Georgia, and it is hereby ordained by the authority of the City Charter and O.C.G.A. § 48-6-93, as amended:

**Section 1. TITLE.**

The ordinance shall be titled and known as: "The Baldwin Business License Tax for Depository Financial Institutions Ordinance".

**Section 2. DEPOSITORY FINANCIAL INSTITUTIONS BUSINESS LICENSE TAX.**

Pursuant to O.C.G.A. § 48-6-93, as amended, there is hereby levied for the year 2007, and for each year thereafter, an annual business license tax upon all depository financial institutions located within the corporate limits of the City of Baldwin, Georgia, including but not limited to all in-state banking associations, all out-of-state banking associations, all national banking associations, all federal savings and loan associations, all in-state building and loan associations, and all out-of-

state building and loan associations. The business license tax shall be at a rate of 0.25% of the gross receipts of each of said depository financial institutions. Gross receipts shall mean gross receipts as defined in O.C.G.A. § 48-6-93, as amended. Notwithstanding any other provisions of this ordinance, the minimum amount of business license tax due from any depository financial institution pursuant to this ordinance shall be \$1,000.00 per year.

**Section 3. DUE DATE; FILING OF RETURN.**

Each depository financial institution within the City of Baldwin, Georgia, shall file a return of its gross receipts with the City of Baldwin, Georgia, on March 1 of the year following the year in which such gross receipts were measured. Said return shall be in the manner and in the form prescribed by the Revenue Commissioner and/or the Commissioner of the Department of Banking and shall be based upon the allocation method set forth in subsection (d) of O.C.G.A. § 48-6-93, as amended. The tax levied pursuant to this ordinance shall be assessed and collected based upon the information provided in said return. The due date of taxes levied by this ordinance shall be April 1, 2007, and April 1 of each subsequent year.

**Section 4. EFFECTIVE DATE.**

This ordinance shall be effective upon passage by the City Council of the City of Baldwin, Georgia, but with the first taxes being due in 2007, as provided herein.

**Section 5. REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT.**


All parts of ordinances in conflict with the terms of this ordinance are hereby repealed to the extent of the conflict; but it is hereby provided that any ordinance or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof and shall be legally construed to be in favor of upholding this ordinance on behalf of the City of Baldwin, Georgia.

**Section 6. SEVERABILITY.**

If any paragraph, sub-paragraph, sentence, clause, phrase, or any portion of this ordinance should be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the provisions of this ordinance not so held to be invalid, or the application of this ordinance to other circumstances not so held to be invalid. It is hereby declared to be the intent of the City Council of the City of Baldwin, Georgia to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

This 27<sup>th</sup> day of DECEMBER 2007.


BALDWIN CITY COUNCIL

By:   
Mayor

  
Councilperson

  
Councilperson

  
Councilperson

  
Councilperson

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Councilperson

Attest:

  
City Clerk

1825/W101080

FIRST READING 12/8/2008

PUBLISHED 12/9/2008

PASSED 12/29/2008

AN ORDINANCE NO. 0029-171

**AN ORDINANCE TO AMEND THE OCCUPATIONAL TAX ORDINANCE FOR THE CITY OF BALDWIN, GEORGIA, AS AMENDED; TO PROVIDE AND CLARIFY DEFINITIONS UNDER THE ORDINANCE; TO PROVIDE THAT MULTIPLE-LINE BUSINESSES, WHEN THE BUSINESS ACTIVITIES ARE NOT SUBSTANTIALLY RELATED TO ONE ANOTHER, SHALL BE REQUIRED TO OBTAIN MORE THAN ONE OCCUPATIONAL TAX LICENSE AND PAY THE OCCUPATIONAL TAXES AS REQUIRED BY THIS ORDINANCE; TO PROVIDE FOR THE READOPTION OF ALL OTHER PROVISIONS OF THE OCCUPATIONAL TAX ORDINANCE, AS AMENDED; AND FOR OTHER PURPOSES.**

**WHEREAS**, the City Council of the City of Baldwin, Georgia, is authorized by Art. IX, § II, ¶ II and ¶ III of the Constitution of the State of Georgia of 1983, to enact ordinances for the health, safety and welfare of the general public; and

**WHEREAS**, pursuant to O. C. G. A. § 48-13-1, et seq., the City Council of the City of Baldwin, Georgia, adopted an occupational tax ordinance on December 12, 1994 for the City of Baldwin, Georgia; and

**WHEREAS**, within the City of Baldwin, Georgia, there are several multiple-line businesses that have business operations that are unrelated to one another, and the City Council desires to amend said ordinance to clarify the ordinance and require said businesses to receive a separate occupational tax license for each unrelated business;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of Baldwin, Georgia, and it is hereby ordained by authority of same, as follows:

**SECTION 1. AMENDMENT OF SECTION 2 OF ORIGINAL ORDINANCE TO PROVIDE NEW DEFINITIONS.**

Section 2 of the Occupational Tax Ordinance for the City of Baldwin, Georgia, which was duly passed on December 12, 1994, and has been previously amended, is hereby further amended as follows:

(A) Section 2., subparagraph (B) is hereby amended by adding the following new subparagraph, and which will be subparagraph (11) under said Section and which shall read as follows:

(11) **“Multiple-Line Business”** means a type of business that has more than one substantially related business operation and having a dominant line of business. For example, a convenience store sells petroleum products which is the dominant line of business, but also retail sells food products, magazines, household goods, cigarette products, and can have package sales of beer and wine. The business operations of a multi-line business must be substantially related to one another, or by custom and trade perceived to be operated as one multi-line business. A determination of whether a business is a multi-line business or one or more unrelated businesses, shall be made by the administrative office of the City of Baldwin, by considering the provisions of this ordinance, including but not limited to this definitional section, and taking into consideration the SIC codes and division of businesses, as published by the Occupational Safety & Health Administration of the U.S. Department of Labor.

**SECTION 2. THE NUMBER OF BUSINESSES CONSIDERED OPERATING IN THE CITY.**

Section 6 of the Occupational Tax Ordinance for the City of Baldwin, Georgia, which was duly passed on December 12, 1994, as amended, is stricken in its entirety and the following shall be substituted in lieu thereof:

**Section 6. The Number of Businesses Considered Operating in the City.**

(a) Where a person conducts business at more than one office or location within the corporate limits, the City shall not require a business or practitioner to pay more than one occupational tax for each office or location. However, the total number of employees from all of the offices or locations within the corporate limits shall be used to calculate the tax owed. For multi-line businesses, the City shall classify the business or practitioner for occupational tax purposes according to the dominant line of business.

(b) The business operations of a multi-line business must be substantially related to one another in order for the City of Baldwin to designate the business operations as one multi-line business, and have said multi-line business pay only one occupational tax. The administrative office for the City of Baldwin, Georgia, shall make an administrative determination as to whether the various operations of a business are substantially related to one another, and therefore qualify the business as a multi-line business, and shall make said determination in accordance with the provisions of this ordinance, as amended, including but not limited to the definitional section, and in accordance with common understanding as to a designation of a multi-line business or not due to practice or custom, and by consideration as to whether the various types of business operations of the business would have a different SIC code designation as published by the Occupational Safety & Health Administration of the U.S.

Department of Labor. In the event that the administrative office determines that the business operations of a business are substantially unrelated to one another, in accordance with the provisions of this ordinance, then said business shall be required to obtain more than one occupational tax license, and pay an occupational tax fee for each license.

**SECTION 3. ALL OTHER PROVISIONS OF ORIGINAL OCCUPATIONAL TAX ORDINANCE, AS AMENDED, ARE READOPTED.**

All other provisions of the Occupational Tax Ordinance for the City of Baldwin, Georgia, as amended, are readopted and reaffirmed, and shall not be affected by this ordinance.

**SECTION 4. SEVERABILITY.**


If any paragraph, subparagraph, sentence, clause, phrase or any portion of this ordinance should be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this ordinance as applied to any particular situation or set of circumstances should be declared invalid or unconstitutional, such invalidity shall not be construed to effect the provisions of this ordinance not so held to be invalid, or the application of this ordinance to other circumstances not so held to be invalid. It is hereby declared to be the intent of the City Council of the City of Baldwin to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

**SECTION 5. EFFECTIVE DATE.**

This ordinance shall be effective upon passage by the City Council of the City of Baldwin, Georgia.

SO ORDAINED this 29<sup>th</sup> day of December, 2008.

**BALDWIN CITY COUNCIL**

By:   
Mayor

*Robert Bohannon*

Councilperson

*Jeff Murray*

Councilperson

*Beverly Holcomb*

Councilperson

*Brandy Kyle*

Councilperson

Councilperson

Attest:

*Brandy Kyle*

Brandy Kyle, City Clerk