
Sec. 19-57. Business activities and/or individuals not covered by this article.

The following business activities and/or individuals are not covered by the provisions of this article but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia or by 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 agribusinesses.
- (4) Cooperative marketing associations governed by O.C.G.A. Section 2-10-105.
- (5) Insurance companies governed by O.C.G.A. Section 33-8-8 et seq.
- (6) Motor common carriers governed by O.C.G.A. Section ~~40-1-11646-7-15~~.
- (7) Businesses, trades or occupations operating motor vehicles required to be registered with the Department of Public Safety pursuant to O.C.G.A. Section 48-13-18.
- ~~(87)~~ Those businesses governed by O.C.G.A. Section 48-5-355.
- ~~(98)~~ Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. Section 48-5-356.
- ~~(109)~~ Depository financial institutions except as authorized in governed by O.C.G.A. Section 48-6-93.
- ~~(110)~~ Facilities operated by a charitable trust governed by O.C.G.A. Section 48-13-55.
- ~~(121)~~ Sale of alcoholic beverages.
- ~~(132)~~ Residential property rental business.
- (14) Real estate brokers (except at the principal or branch office of a real estate broker located in Muscogee County for business transacted within the State of Georgia).
- (15) Any state or local authority, nonprofit organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair.
- (16) Disabled veterans of any war or armed conflict in which any branch of the United States armed forces was involved, whether under United States command or otherwise.
- (17) Veterans of peace-time service in the United States armed forces who have a physical disability which was incurred during that service.
- (18) Blind persons.

(Ord. No. 95-97, § 1, 10-10-95)

Sec. 19-59. When occupation tax due and payable; payment options.

The amount of occupation tax, based on the estimates as set forth in section 19-58(b), shall be payable to the city, ~~at the office of the treasurer,~~ on January 1 each year and delinquent if not paid on or before ~~March-April 1~~ each year; provided, however that the taxpayer may ~~have-be subject to~~ the following ~~options-provisions~~ as to payment of said tax:

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- (1) If the ~~entire amount of the~~ occupation tax payment, based on said estimate, is paid on or before April 1, the taxpayer shall be entitled to a discount of two percent of the amount of tax so paid, allowable at the time of such payment. No discount shall be allowed for any payment made after April 1.
 - (2) ~~If instead of electing to pay, on or before April 1, the entire amount of the occupation tax based on said estimate, the taxpayer elects to pay said tax in deferred payments, said tax shall be paid in equal installments as follows: April 1, July 31, October 31, and April 1 of the succeeding year.~~ Where a taxpayer fails to make any such quarterly payment on or before the date due for such payment, the entire remaining balance payment shall be considered delinquent. In such event a penalty equal to ten percent of the unpaid amount will be imposed in addition to all other interest, civil and criminal penalties herein provided. ~~Any delinquency arising from failure to make a quarterly payment on or before the due date for such payment may be eliminated upon payment by the taxpayer of the past due installment and all penalties and interest.~~
 - (3) Interest at the rate of 1.5 percent per month or any fraction thereof will be charged on any amount of delinquent occupation tax, administrative fee or regulatory fee. Any such interest will be charged from the date of delinquency until the date of actual payment.

(Ord. No. 95-97, § 1, 10-10-95)