

ORDINANCE

NO. _____

An ordinance to revise and clarify certain provisions of Chapter 19 of the Columbus Code which provide for business activities not covered by this chapter; and for other purposes.

THE COUNCIL OF COLUMBUS, GEORGIA HEREBY ORDAINS, AS FOLLOWS:

SECTION 1.

Section 19-57 of the Columbus code is hereby amended by striking the current code section in its entirety and adopting a new Columbus Code Section 19-57 to read as follows:

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 40-1-116.
- (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.
- (8) Those businesses governed by O.C.G.A. Section 48-5-355.
- (9) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. Section 48-5-356.
- (10) Depository financial institutions except as authorized in O.C.G.A. Section 48-6-93.
- (11) Facilities operated by a charitable trust governed by O.C.G.A. Section 48-13-55.

- (12) Sale of alcoholic beverages.
- (13) Residential property rental business.
- (14) Real estate brokers, except at the office of the principal broker.
- (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.

SECTION 2.

All ordinances or parts of ordinances in conflict with this ordinance are hereby appealed.

Introduced at a regular meeting of the Council of Columbus, Georgia, held on the 10th day of December 2024; introduced a second time at a regular meeting held on the 17th day of December 2024 and adopted at said meeting by the affirmative vote of _____ members of said Council.

Councilor Allen	voting _____.
Councilor Chambers	voting _____.
Councilor Cogle	voting _____.
Councilor Crabb	voting _____.
Councilor Davis	voting _____.
Councilor Garrett	voting _____.
Councilor Hickey	voting _____.
Councilor Huff	voting _____.
Councilor Thomas	voting _____.
Councilor Tucker	voting _____.

AS AMENDED

Sandra T. Davis, Clerk of Council
Mayor

B.H. "Skip" Henderson, III,