

**AN ORDINANCE TO AMEND THE CITY OF DACULA  
CITY CODE OF ORDINANCES REGARDING OCCUPATION TAXES  
AND PENALTIES FOR NONPAYMENT**

**Section 12-31**

WHEREAS, the City has adopted a Code or Ordinances including provisions for the payment of certain occupation taxes for businesses inside the City; and

WHEREAS, the existing Ordinance should be amended to provide greater and clarity in the collection of occupation taxes;

WHEREAS, it is in the best interest of the health, safety and welfare of the citizens of the City to amend the City Code as outlined in this Ordinance;

NOW THEREFORE, the Mayor and City Council of the City of Dacula hereby ordains that the existing Section 12-31 is amended as follows:

**SECTION 1**

**Sec. 12-31. - Penalty.**

The existing Subsection 12-31 (c) is deleted and the following is substituted in its place:

(c) Any person who shall conduct a business, activity, or occupation without having obtained a license therefor or paid the required occupation tax as required by this chapter, or who shall violate any other provisions of this chapter, shall, upon a finding of violation therefore, be punished by a fine not to exceed \$1,000.00 and cost, or by imprisonment not to exceed sixty (60) days, or both, any and all of such penalties to be imposed in the discretion of the Judge of the Municipal Court. In addition to the foregoing penalties, any person(s) failing to timely obtain such licenses or pay such license fees or occupation taxes shall be subject to the maximum penalties, interest, and civil fines authorized by O.C.G.A. § 48-13-21 and O.C.G.A. § 48-13-26 as now written or as hereinafter amended.

And, the new Subsections 12-31(d) and (e) are adopted as follows:

(d) In addition to all other enforcement measures authorized by State law and City ordinance, the City shall be authorized to utilize tax executions and to seek the entry of nulla bona orders pursuant to O.C.G.A. § 48-13-25 as now written or may be hereinafter amended to collect delinquent fees or taxes.

(e) A penalty is imposed on each business and practitioner of an occupation who fails to apply for and obtain appropriate registration, and to pay any and all regulatory and administrative fees and occupation taxes required by this article prior to April 1 of each year. Such delinquency shall also bear interest at the rate of 1.5 percent for each month or partial month of such delinquency. Penalties provided in this section shall be in addition to any other penalties, civil or criminal, which may be applicable.

## SECTION 2

The City Administrator and Assistant City Administrator are further authorized to correct typographical errors in the text of the existing Code of Ordinances and to produce and publish a final codified version of the City Code with the amendments and revisions outlined herein.

## SECTION 3

In the event any Court of competent jurisdiction determines that any portion of the foregoing amendment is invalid, unconstitutional or otherwise illegal, such rulings shall not impair the validity of the rest and remainder of this amendment.

## SECTION 4

All laws and parts of laws in conflict with this Ordinance are hereby repealed.

## SECTION 5

This Ordinance and the amendment outlined herein shall be effective immediately upon adoption by the Mayor and City Council.

SO ORDAINED by the governing authority of the City of Dacula, this \_\_\_\_ day of September, 2025.

AYES: \_\_\_\_

NAYES: \_\_\_\_

ATTEST:

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HUGH D. KING, III  
MAYOR, CITY OF DACULA

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BRITTNI NIX  
CITY ADMINISTRATOR