

**ARTICLE II. LICENSING**

**Sec. 10-20. Occupation tax certificate and tax required.**

- (a) Each person engaged in any business, trade, profession, or occupation within the city, whether with a location in the city, or in the case of an out-of-state business, with no location in the state exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall obtain an occupation tax certificate and pay an occupation tax for said business, trade, profession, or occupation.

(1) A life safety inspection by the Paulding County Fire Marshall and the Building Official shall be required prior to issuance of an occupational tax certificate. Home-based businesses and home-occupations are exempt from inspection.

- (b) Occupation taxes shall be based upon gross receipts in combination with profitability ratio and number of employees. The profitability ratio for the type of business will be determined from nationwide averages derived from statistics, classifications or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service or successor agencies of the United States.
- (c) Any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in city. If the taxpayer has no permanent business location in city, such occupation tax registration shall be shown to the tax clerk or to any marshal or police officer of said city upon request.

( Ord. No. OA-2019-03, 12-2-2019 )