

**ORDINANCE  
AMENDMENT  
NO. OA-2024-02**

**CHAPTER 10 – BUSINESSES**

**ARTICLE II. LICENSING**

**SECTION 10-20 Occupation tax required.**

**WHEREAS,** The Charter of the City of Dallas, Georgia does allow the Mayor and Council to adopt Ordinances to provide for rules and regulations concerning businesses and occupations operating within the City of Dallas, Georgia and for the safety, health, and welfare of the citizens of the City of Dallas, Georgia; **AND**

**WHEREAS,** The Charter of the City of Dallas, Georgia does allow the Mayor and the City Council, by ordinance, to levy and assess taxes persons engaged in any business, trade profession or occupation in the City of Dallas; **AND**

**WHEREAS,** The Mayor and the City Council of Dallas, Georgia considered the proposed amendment at a duly noticed public meeting on \_\_\_\_\_, 2024; **AND**

**WHEREAS,** The Mayor and the City Council of Dallas, Georgia have determined that this amendment is in the best interest of the City’s residents and for their safety, health and welfare and the public good; **AND**

**THEREFORE,** be it ordained by the Mayor and the City Council of Dallas, Georgia:

**SECTION I.**

That **CHAPTER 10 – BUSINESSES, ARTICLE II. LICENSING, Sec. 10-20 Occupation tax required.**, is hereby struck in its entirety and replaced with the following:

**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 )

**SECTION II.** **REPEAL OF CONFLICTING ORDINANCES.** That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION III.** **SEVERABILITY CLAUSE.** If any section, sentence, clause or phrase of this ordinance or any part thereof is for any reason found to be invalid by a court of competent jurisdiction, such decision will not affect the validity of the remainder of this ordinance or any part thereof.

**SECTION IV.** **EFFECTIVE DATE.** Following approval and passage of this ordinance by the Mayor and City Council, this ordinance shall be effective on and after \_\_\_\_\_, 2024.

**SO SHALL IT BE ORDAINED BY THE MAYOR AND COUNCIL OF THE  
CITY OF DALLAS, GEORGIA, THIS THE \_\_\_\_ DAY OF \_\_\_\_\_, 2024.**

\_\_\_\_\_  
L. James Kelly, Mayor

\_\_\_\_\_  
James R. Henson, Councilmember

\_\_\_\_\_  
Cooper Cochran, Councilmember

\_\_\_\_\_  
Nancy R. Arnold, Councilmember

\_\_\_\_\_  
Christopher B. Carter, Councilmember

\_\_\_\_\_  
Leah Alls, Councilmember

\_\_\_\_\_  
Candace Callaway, Councilmember

ATTEST:

\_\_\_\_\_  
Tina Clark, City Clerk  
City of Dallas, Georgia

\_\_\_\_\_  
Date