

**CITY OF DALTON
ORDINANCE**

Ordinance No. 23-10

AN ORDINANCE TO AMEND ARTICLE II CAPTIONED "OCCUPATION TAXES; ADMINISTRATIVE FEES; REGULATORY FEES" OF CHAPTER 26 "BUSINESSES" OF THE 2001 REVISED CODE OF ORDINANCES FOR THE PURPOSE OF INCREASING THE ADMINISTRATIVE FEE LEVIED AND ASSESSED ON ALL OCCUPATIONAL TAX ACCOUNTS; TO ESTABLISH AN EFFECTIVE DATE; TO REPEAL CONFLICTING ORDINANCES, LAWS, AND REGULATIONS; AND FOR OTHER PURPOSES

WHEREAS, pursuant to State law the City of Dalton levies an occupation tax for revenue purposes on persons, partnerships, corporations, or other entities for engaging in an occupation, profession or business in the City of Dalton; and

WHEREAS, the City presently levies and assesses an Administrative fee on all occupational tax accounts; and

WHEREAS, the City has determined that its administrative cost to process the Occupational Tax Program exceeds the amount presently collected under the Administrative fee being levied and wishes to increase the Administrative fee to support the Occupation Tax Program costs of the City; and

WHEREAS, the Mayor and Council has held a public hearing on the passage of this Ordinance prior to its second reading; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Dalton and by authority of the same IT IS HEREBY ORDAINED as follows:

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The foregoing statements are hereby adopted as findings of fact by the Mayor and Council and form the grounds for its action to increase the Administrative fee.

Section 26-32 of the 2001 Revised Code is hereby amended by striking the first sentence thereof in its entirety and inserting in lieu thereof the following:

An administrative fee of \$200.00 per annum is levied and assessed on all occupational tax accounts.”,

so that as amended said Section 26-32 shall hereafter read as follows:

“An administrative fee of \$200.00 per annum is levied and assessed on all occupational tax accounts. No administrative fee shall be assessed or collected on any state or local authority or non-profit organization.

This Ordinance shall be effective as to all new applications and renewals after its passage and publication in two (2) public places for five (5) consecutive days but not sooner than January 1, 2024.

All ordinances, laws, or regulations of the City of Dalton in conflict herewith are hereby repealed.

SO ORDAINED, this _____ day of _____, 2023.

The foregoing Ordinance received its first reading on _____ and a second reading on _____. Upon second reading a motion for passage of the Ordinance was made by Council member _____, second by Council member _____, and upon the question the vote is _____ AYES, _____ NAYS and the Ordinance DOES/DOES NOT pass.

By: _____
Mayor

ATTEST:

City Clerk

A true copy of the foregoing Ordinance has been published in two public places in the
City of Dalton for five (5) consecutive days following its passage and its effective date is thereby
the _____ day of _____, 2023.

City Clerk
City of Dalton