



# LAWRENCEVILLE

## GEORGIA

AGENDA REPORT  
MEETING: CITY COUNCIL REGULAR MEETING  
AGENDA CATEGORY: OLD BUSINESS

**Item:** Amend Chapter 34 to assess Occupation Tax by Gross Receipts and Profitability

**Department:** Finance

**Date of Meeting:** Wednesday, September 4, 2024

**Fiscal Impact:** Increase revenues for Occupation Tax by \$400,000 for Fiscal Year 2025

**Presented By:** Keith Lee, Chief Financial Officer

**Action Requested:** Consideration to amend the Chapter 34 to change the occupation tax assessment from per employee to gross receipts.

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**Summary:** As part of the Fiscal Year 2025 Budget the City considered amending the method of taxation for Occupation Tax. Currently the City uses a per employee tax structured. The proposed change would be to use Gross Receipts to determine the tax liability of a business.

The change will be implemented with the 2025 Occupation Tax Certificate Renewal process. This year will be the first of a three-year implementation process. The process will escalate the annual tax amount due over the course of the three-year period, until fully implemented.

**Fiscal Impact:** Estimated Revenue for Fiscal Year 2025 is \$700,000/

**Attachments/Exhibits:** Ordinance, PowerPoint