

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF LOGANVILLE, GEORGIA, PART II – CODE OF ORDINANCES, SUBPART A – GENERAL ORDINANCES, CHAPTER 10 – BUSINESSES, ARTICLE II. – OCCUPATION TAXES AND REGULATORY FEES, SECTION 10-22. – EXEMPT BUSINESSES

THE COUNCIL OF THE CITY OF LOGANVILLE HEREBY ORDAINS AS FOLLOWS:

**ARTICLE I.**

The Code of Ordinances of the City of Loganville, Georgia, Part II – Code of Ordinances, Subpart A – General Ordinances, Chapter 10 – Businesses, Article II. – Occupation Taxes and Regulatory Fees, Section 10-22. – Exempt Businesses is hereby amended by implementing the below text amendment as follows, wherein underlined sections are added, stricken sections are being removed.

Sec. 10-22. Exempt businesses.

(a) No occupation tax or regulatory fee shall be levied on the following:

- (1) Disabled veterans of any war or armed conflict in which any branch of the United States armed forces was involved, whether under United States command or otherwise, provided such person provides the city with a certificate of exemption issued by the commissioner of veterans service;
- (2) Blind persons;
- (3) Veterans of peacetime service in the United States armed forces who have a physical disability which was incurred during that service;
- (4) A local board of education; and
- (5) Any state or local authority, nonprofit organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair.

(b) No occupation tax shall be levied on the following:

- (1) Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, or instrumentality of the United States, the state, or a municipality or county of the state;
- (2) Real estate brokers, except at the principal or branch office of a real estate broker;
- (3) Motor vehicles required to be registered with the public service commission;
- (4) Those businesses regulated by the state public service commission;
- (5) Those electrical service businesses organized under O.C.G.A. title 46, ch. 3 (O.C.G.A. § 46-3-1 et seq.);

(6) Any farm operation for the production from or on the land of agricultural products, but not including any agribusinesses;

(7) Nonprofit, agricultural product cooperative marketing associations pursuant to O.C.G.A. § 2-10-105;

(8) Motor common carriers pursuant to O.C.G.A. § 46-7-15;

(9) Persons purchasing guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls in carload lots for distribution among the purchasers for use and not sale pursuant to O.C.G.A. § 48-5-355;

(10) Pursuant to O.C.G.A. § 48-5-356 for persons selling or introducing into the city agricultural products or livestock, including animal products, raised in this state when the sale and introduction are made by the producer of the product and the sale is made within 90 days of the introduction of the product into the city;

(11) ~~Depository institutions pursuant to O.C.G.A. § 48-6-93; or~~ Depository institutions except and to the extent permitted by O.C.G.A. § 48-6-93; or

(12) Any business on which the levy of such occupation tax is prohibited by the laws of the state or the United States.

(c) The exemptions and limitations contained in this article shall not be construed to repeal or otherwise affect in any way any franchise fees, business taxes or other fees or taxes otherwise allowed by law.

## **ARTICLE II.**

All ordinances or parts of ordinances in conflict herewith are hereby repealed.

## **ARTICLE III.**

This ordinance shall take effect from and after its adoption by the Mayor and Council of the City of Loganville, Georgia.

**READ AND ADOPTED, this \_\_\_\_ day of May, 2025.**

**CITY OF LOGANVILLE, GEORGIA**

**By: \_\_\_\_\_(SEAL)**

**Skip Baliles, Mayor**

**Attest: \_\_\_\_\_(SEAL)**

**Kristi Ash, Deputy Clerk**