

ORDINANCE

#19-12

AN ORDINANCE BY THE MAYOR AND CITY COUNCIL TO AMEND THE CODE OF ORDINANCES TO INCREASE CERTAIN TAX RATES FOR OCCUPATIONS WITHIN THE CITY OF DUBLIN; TO PROVIDE FOR AN ADMINISTRATIVE FEE FOR OCCUPATION TAX APPLICATIONS AND PROCESSING; TO PROVIDE FOR AN EFFECTIVE DATE; FOR OTHER LAWFUL PURPOSES.

WHEREAS, Article I of Chapter 13 of Title 48 of the Official Code of Georgia authorizes the levy and collection by municipalities of certain occupation taxes and administrative fees;

WHEREAS, the City has previously levied said tax as found in Article III of Chapter 21 of the Code of Ordinances for the City of Dublin;

NOW THEREFORE, THE MAYOR AND COUNCIL OF THE CITY OF DUBLIN HEREBY ORDAIN AS FOLLOWS:

SECTION ONE:

The tax rates listed in the occupation tax schedule of Section 21-49(b) of the Code of Ordinances is hereby amended to be as follows:

<b>Number of Employees:</b>	<b>Tax Rate:</b>
0-1	\$200.00
2-10	\$325.00
11-25	\$450.00
26-50	\$700.00
51-100	\$1,025.00
>100	\$1,325.00

SECTION TWO:

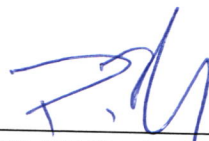
There is added a new subsection (c) to Section 21-49 which shall read as follows:

“Each person subject to pay the tax required herein shall also pay a \$25.00 administrative fee which shall be due and payable at the same time as the tax provided for herein.”

SECTION THREE:

This ordinance shall be effective at 12:00 noon on the fifth day after its adoption.

SO ADOPTED this 18<sup>th</sup> day of *July*, 2019 by a vote of (7) *FOR* and (0) *AGAINST*.

  
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PHIL BEST, SR., MAYOR

ATTEST:

  
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R. BLAKE DANIELS, FINANCE DIRECTOR/CITY CLERK

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