

**ORDINANCE
06-05**

OCCUPATION TAX

AN ORDINANCE TO AMEND SECTION 21 OF THE CODE OF ORDINANCES OF THE CITY OF DUBLIN, GEORGIA BY AMENDING SEC. 21-49. OCCUPATION TAX LEVIED; RESTRICTIONS AND ADDING SEC. 21-82 ATTORNEYS

THAT WHEREAS, due to decisions by the appellate courts of the State of Georgia it has become necessary to make special provisions for the collection of the occupation tax from Attorneys;

NOW THEREFORE, BE IT ORDAINED AND ESTABLISHED by the Mayor and City Council of the City of Dublin, Georgia as follows:

Section 21 of the Code of Ordinances of the City of Dublin is amended by adding new sections, to be called **Sec. 21-49. Occupation Tax levied; restrictions**, and adding **Sec. 21-82. Attorneys**, which new sections shall read as follows:

1.

Sec. 21-49. Occupation tax levied; restrictions, paragraph (b) Occupation tax schedule is hereby amended, and the new tax rates shall be as follows:

<u>Number of Employees</u>	<u>Tax Rate</u>
0 — 1	\$ 125
2 — 10	\$ 250
11 — 25	\$ 375
26 — 50	\$ 625
51 — 100	\$ 950
Over 100	\$1250

2.

Sec 21-82. Attorneys

Notwithstanding anything else herein to the contrary, the following special provisions shall apply to Attorneys.

- a. Attorneys shall pay the tax imposed in arrears, that is, the tax shall be assessed for the preceding year, not the year in which it is paid. The due dates for payment and assessment of penalties shall otherwise apply.
- b. No Attorney shall be required to register with, or to obtain or display a registration from, the City in order to practice in the City.
- c. No criminal sanction imposed by the Code of the City of Dublin for the non-payment of the occupation tax shall apply to Attorneys. The tax and any penalties for non-payment may be collected as otherwise set out herein. No term of imprisonment may be imposed on any Attorney for non-payment.
- d. No Attorney may be prevented from practicing his profession in the City of Dublin due to failure to pay the tax. Any Attorney who, due to indigence, cannot practice law due to the requirement that he pay the Occupation tax herein imposed may be exempted there from upon filing with the City a pauper's affidavit in a form prescribed by the clerk.

This ordinance shall become effective in accordance with the provisions of the Charter of the City of Dublin

SO ORDAINED this 20th day of **April 2006**, by a vote of (7) FOR and (0) AGAINST.

PHIL BEST, MAYOR

ATTEST:

JOE KINARD, CITY CLERK