

- **Business license required.**

For the year 2023 and succeeding years thereafter, each person engaged in any business, trade, profession, or occupation in the unincorporated areas of Evans County, shall pay a regulatory fee and shall be issued a business license for said business, trade, profession or occupation; which license and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has permanent business location in Evans County. If the taxpayer has no permanent business location in Evans County, such business registration shall be shown to the licensing official or representatives thereof, or to any law enforcement officer of said Evans County upon request.

- **Construction of terms; definitions.**

Wherever the term "Evans County" is used herein, such term shall be construed to mean Evans County, Georgia; wherever the term "county" is used herein, it shall be construed to mean Evans County, Georgia. Wherever the term "business" is used herein such term shall be construed to mean a business, trade, profession or occupation or practitioner thereof unless otherwise indicated.

(b) As used in this article, the term:

(1) *Business license* means license issued for following a registration with and fee paid to Evans County prior to conducting or transacting business within the unincorporated areas of Evans County. For the purposes of this article, the term "business license" shall be a type of "regulatory fees".

(2) *Regulatory fees* means payment, whether designated as license fees, permit fees, or by another name, which are required by a local government as an exercise of its police power and as a part of or an aid to regulation of an occupation, profession, or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the county. A regulatory fee may not include an administrative fee. Regulatory fees do not include development impact fees as defined by Paragraph 8 of O.C.G.A. § 36-71-2 or other costs or condition of zoning or land development.

(3) Person shall be held to include sole proprietors, corporations, partnerships, nonprofit, or any other form of business organization, but specifically excludes charitable nonprofit organizations.

(4) *Practitioner of profession or occupation* is the one who by state law requires state licensure regulating such profession or occupation, but shall not include a practitioner who is an employee of a business, if the business pays a regulatory fee.

(5) *Clerk* means the Clerk of the Commissioner of Evans County.

(6) *Licensing official* means the county commissioner or his designee.

- **Regulatory fee structure.**

(a)A regulatory fee shall be imposed as provided under O.C.G.A. § 48-13-9 on applicable business, trades, professions and occupations.

(b)The regulatory fee schedule or schedules for persons in business, trades, professions, and occupations as set forth in O.C.G.A. § 48-13-9 or other provisions of Georgia law shall be adopted by the Evans County Commissioner and shall be amended from time to time. Said regulatory fee schedule shall be posted in Evans County Administration Office and at the Tax Assessor office.

- **Purposes and scope of fee.**

This article is adopted pursuant to the provisions of O.C.G.A. §§ 48-13-8 and 48-13-9 and is for regulatory purposes only. This article is not adopted as an occupation tax.

(1)No business or practitioner shall be required to pay more than one regulatory fee for each of its locations.

(2)A business with multiple locations in the county will not be assessed more than \$1000.00 for their business license for all their locations combined.

(3)No business license or regulatory fee shall be required for those businesses and practitioners of professions or occupations which Evans County is not authorized to subject to regulatory fees pursuant to O.C.G.A. § 48-13-9(c).

- **Paying regulatory fee of business with no location in Evans County, Georgia.**

A business license shall also be required in those businesses, trades and practitioners of professions or occupations which operate and conduct business within Evans County even if said business, trade, professions or occupation does not have a location within Evans County.

- **Each line of business to be identified on business registration.**

As part of the application process of obtaining a business license, each business operated within the unincorporated areas of Evans County shall register said business with Evans County. The business registration of each business operated within the unincorporated areas of Evans County shall identify the line or lines of business that the business conducts. No business shall conduct any line of business without first having that line of business registered with the county and that line of business being noted by the county upon the business registration form which is to be displayed by the business owner.

- **The number of businesses considered to be operating in the county.**

Where a person conducts business at more than one fixed location, each location or place shall be considered a separate business for the purpose of this article.

- **Imposition fee.**

The regulatory fee imposed herein is for regulatory purposes only. Said fee shall be paid before commencing a business, trade or the practice of a profession or occupation as a condition precedent for transacting business or practicing a profession.

- **When fee due and payable; when license issued; effect of transacting business with no license.**

Each such license shall be for the fiscal year in which it is issued, said fiscal year beginning January 1 of each year unless otherwise specifically provided. The registration and fee as described below shall be payable before commencing business and thereafter on January 1 of each year once the business has commenced.

All licenses shall be issued by the licensing official after the applicant has:

- (1) Submitted its registration of business on the approved county form,
- (2) Paid the \$100.00 regulatory fee as described in the business license ordinance.
- (3) Obtained all necessary permits required on local, state, and federal levels.

If any person, firm, or corporation whose duty it is to obtain a business license transacts or offers to transact, in the county any trade or calling subject to this article without having first obtained said license, such offender shall, upon conviction, be punished by a fine not to exceed \$1000.00. Payment of such fine may be enforced by the contempt powers of any court having competent jurisdiction. This remedy is in addition to any other remedies available for the collection of regulatory fees due to Evans County from persons subject to the fee who fail or refuse to pay the fee.

- **Exemption on grounds that business is operated for charitable purpose.**

No business on which a business is imposed by this article shall be exempt from said license requirement on the ground that such business is operated for a charitable purpose, unless said business is registered as a nonprofit organization pursuant to the Internal Revenue Code. In such case, said business shall only be required to register with Evans County and the fee shall be waived.

- **Evidence of state registration required if applicable; state registration to be displayed.**

(a)Each person who is licensed by the Secretary of State pursuant to Title 43 of the Official Code of Georgia Annotated shall provide evidence of proper and current state licensure before the county registration may be issued.

(b)Each person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

- **Evidence of qualification required if applicable.**

Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of a county business license, show evidence that such requirements have been met.

- **Liability of officers and agents; registration required; failure to obtain.**

Every person commencing business in the county after January 1 of each year shall likewise obtain the business license and registration herein provided for before commencing the same; and any person transacting, or offering to transact in the county, any business, trade, profession, or occupation required to be registered without first having so obtained said registration, shall be subject to penalties provided therefor.

- **Businesses not covered by this article.**

(a)The following businesses are not covered by the provisions of this article but may be assessed a regulatory fee, registration, or other type of regulation pursuant to the provisions of other general laws of the state or by local law:

- (1)Those businesses regulated by the Georgia Public Service Commission.
- (2)Those electrical service businesses organized under [Chapter 3](#) of [Title 46](#) of the Official Code of Georgia Annotated.
- (3)Any farm operation for the production from and on the land of agricultural products, but not including agribusiness.
- (4)Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
- (5)Insurance companies governed by O.C.G.A. § 33-3-8, et. Seq.
- (6)Motor common carriers governed by O.C.G.A. § 46-7-15.
- (7)Those businesses governed by O.C.G.A. § 48-5-355.
- (8)Agricultural products and livestock raised in the state governed by O.C.G.A. § 48-5-356.
- (9)Depository financial institutions governed by O.C.G.A. § 48-6-93.
- (10)Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.
- (11)Those business listed in O.C.G.A. § 48-13-9(c).

(b)The following persons or businesses are exempted from the regulatory fee imposed by this article:

- (1)Nonprofit social, charitable, religious or fraternal organizations for the purpose of operating fairs, circuses or carnivals for periods of time not to exceed one week.
- (2)Individual farmers who raise, grow or cultivate edible food from the soil of the state provided, however, that farm, milk or other farmer cooperatives are not exempted when they engage in selling goods and/or services to the public in competition with persons taxed by virtue of this article.
- (3)Established churches, religious, charitable and fraternal organizations chartered or operated for nonprofit purposes.
- (4)Persons exempted from taxation by virtue of the Constitution or any Statute of the United States or State of Georgia. Such persons shall possess and display at their places of business a certificate of exemption that may be obtained from the licensing official by application of a form provided by the same. The applicant for exemption shall clearly state the provision of this article or other provision of law under which the applicant claims exemption. The certificate shall contain sufficient facts for the licensing official to determine whether the applicant is entitled to the exemption. The certificate of exemption shall remain valid and the business need not reapply for an annual certificate of exemption so long as the conditions entitling the business to the exemption remain the same. The application for the certificate of exemption shall be made under oath. The certificate of exemption shall not exempt any business from complying with the duty to register.

- **Amendment, repeal of provision.**

This article shall be subject to amendment or repeal, in whole or in part, at any time. Said amendment may increase or lower the fee rates, and said amendments to the fee schedule shall be posted in Evans County Commission office and Tax Assessor office.

- **Applications of provisions to prior ordinance.**

This article does not repeal or affect the force of any part of any ordinance heretofore adopted where fees imposed under such prior ordinance have not been paid in full. So much and such parts of any ordinance heretofore and hereinafter passed as provided for the failure to pay regulatory fees provided for in said ordinance or ordinances, or failure to comply with any other provisions hereof, shall continue and remain in force until such regulatory fee, registration fee or assessment shall be fully paid.

- **Enforcement of provisions.**

It is hereby made the duty of the licensing official to see that the provisions of this article relating to business licenses are observed; and to summon all violators of the same to appear before the court

with competent jurisdiction. It is hereby made further duty of the licensing official to inspect all registrations issued by the county, as often, as in his or her judgment, he or she may deem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.

- **Provisions to remain in full force and effect until changed by governing body.**

This article shall remain in full force and effect until changed by amendment adopted by the Evans County Commissioner.

- **Conflicts between specific and general provisions.**

Where there is an apparent conflict in this article between specific and general provisions, it is the intention hereof that the specific shall control.

- **Term of certificate or license; transfer.**

Licenses will be issued for one year period, except as otherwise herein specified. A license issued by the licensing official under the authority of this article, may be transferred or assigned, except as otherwise noted in this article, provided the person conducts the business for which the license was issued at the same place and pays Evans County a transfer fee of \$100.00. If the business is moved to a different location, with the same owner and operators, the license may also be transferred to the new location, by notifying the licensing official and payment of the transfer fee. In the event that the proper authorities are not notified, an additional ten percent fee shall be charged for the transfer.

- **Misrepresentation—Deemed violation.**

No person shall use any deceitful means or misrepresentation in obtaining the license or certificate to do business in the county from Evans County.