

**CITY OF RINGOLD
STATE OF GEORGIA**

ORDINANCE NO. 2017 - 0522

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF RINGGOLD, GEORGIA BY AMENDING SECTION 62-67 CAPTIONED “TAXATION” TO ADD A DEFINITION FOR ADMINISTRATIVE FEE; BY AMENDING SECTION 62-68 CAPTIONED “REGULATORY FEE STRUCTURE; OCCUPATION TAX STRUCTURE”; BY STRIKING, DELETING AND REPEALING SUBSECTION (C) CAPTIONED “OCCUPATION TAX SCHEDULE” IN ITS ENTIRETY AND SUBSTITUTING IN LIEU THEREOF A NEW SUBSECTION (C) CAPTIONED “OCCUPATION TAX SCHEDULE”; BY AMENDING SECTION 62-68 CAPTIONED “REGULATORY FEE STRUCTURE; OCCUPATION TAX STRUCTURE” BY ADDING A NEW SUBSECTION (E) CAPTIONED “ADMINISTRATIVE FEE”; BY AMENDING SECTION 62-72 CAPTIONED “PROFESSIONALS AS CLASSIFIED IN STATE LAW” BY STRIKING, DELETING AND REPEALING SUBSECTION (A)(2) IN ITS ENTIRETY AND SUBSTITUTING IN LIEU THEREOF A NEW SUBSECTION (A)(2); BY STRIKING, DELETING AND REPEALING SECTION 62-93 CAPTIONED “EXEMPTION OF OCCUPATION TAX FOR MANUFACTURERS” IN ITS ENTIRETY AND RESERVING THE SECTION NUMBER; TO PROVIDE FOR SEVERABILITY; TO PROVIDE AN EFFECTIVE DATE; TO REPEAL ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND FOR OTHER PURPOSES.

WHEREAS, the duly elected governing authority of the City of Ringgold, Georgia is authorized under Article IX, Section II, Paragraph III of the Constitution of the State of Georgia to adopt reasonable ordinances to protect and improve the public health, safety, welfare, and aesthetics of the citizens of the City of Ringgold, Georgia; and

WHEREAS, the duly elected governing authority of the City of Ringgold, Georgia is the Mayor and Council thereof;

NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF RINGGOLD, GEORGIA AS FOLLOWS:

Section 1.

The Code of Ordinances of the City of Ringgold, Georgia is hereby amended by amending Chapter 62 captioned “Taxation” by amending Section 62-67 captioned “Definitions” to add the following definition of administrative fee:

Administrative fee means the component of the occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

Section 2.

The Code of Ordinances of the City of Ringgold, Georgia is hereby amended by amending Chapter 62 captioned "Taxation" by amending Section 62-68 captioned "Regulatory fee structure; occupation tax structure" by striking, deleting and repealing subsection (c) captioned "Occupation tax schedule" in its entirety and substituting in lieu thereof a new subsection (c) captioned "Occupation tax schedule" which shall read as follows:

(c) *Occupation tax schedule.* Unless the election provided in section 62-72 is exercised, an occupation tax shall be levied in accordance with the following schedule:

1 through 25 employees	-	\$20 per employee
26 through 50 employees	-	\$18 per employee
51 through 100 employees	-	\$16 per employee
101 through 200 employees	-	\$14 per employee
201 through 500 employees	-	\$13 per employee
more than 500 employees	-	\$12 per employee

Section 3.

The Code of Ordinances of the City of Ringgold, Georgia is hereby amended by amending Chapter 62 captioned "Taxation" by amending Section 62-68 captioned "Regulatory fee structure; occupation tax structure" by adding a new subsection (e) captioned "Administrative fee" which shall read as follows:

(e) *Administrative fee.* An administrative fee of \$100.00 per annum is levied and assessed on all occupational tax accounts.

Section 4.

The Code of Ordinances of the City of Ringgold, Georgia is hereby amended by amending Chapter 62 captioned "Taxation" by amending Section 62-72 captioned "Professionals as classified in state law" by striking, deleting and repealing subsection (a)(2) in its entirety and substituting in lieu thereof a new subsection (a)(2) which shall read as follows:

(2) an occupation tax of \$400.00 per professional practitioner. Compliance with this section shall not be a precondition to the practice of any profession listed herein or licensed by the state. It shall be the responsibility of the taxpayer to inform the city manager of his or her claim of entitlement to be treated as a practitioner of a profession under state law.

Section 5.

The Code of Ordinances of the City of Ringgold, Georgia is hereby amended by amending Chapter 62 captioned "Taxation" by striking, deleting and repealing Section 62-93 captioned "Exemption of occupation tax for manufacturers" in its entirety and reserving the Section number.

Section 6.

All ordinances and parts of ordinances in conflict with this ordinance are repealed.

Section 7.

It is hereby declared to be the intention of the Mayor and Council of the City of Ringgold that the section, paragraphs, sentences, clauses and phrases of this Ordinance are severable and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional or otherwise invalid by a court of competent jurisdiction such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance.

Section 8.

The adoption date of this Ordinance shall be May 22, 2017. The effective date of this Ordinance shall be January 1, 2018.

SO ORDAINED, this 22nd day of May, 2017.

CITY OF RINGGOLD, GEORGIA

NICK MILLWOOD, MAYOR

ATTEST:

CITY CLERK