

AN ORDINANCE

**AMENDING:** Marietta City Code Part 8 (Business Licenses, Occupational Taxes, and Regulations) to coincide with approved City Fee Chart revisions effective January 1, 2023.

---

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARIETTA, GEORGIA, THAT:**

**Section 1:** Section 8-4-040, Administrative and regulatory fee structure; application, shall read:

8-4-040 - Administrative and regulatory fee structure; application. Fee details are outlined in the City of Marietta Fee Chart, located under the “Open Records Request” section of the City Clerk’s landing page.

A. A non-prorated, nonrefundable administrative fee shall be required on all occupation tax accounts for the initial startup, renewal or reopening of those accounts.

B. A non-prorated regulatory fee will be imposed as provided under O.C.G.A. § 48-13-9 on those applicable businesses. A regulatory fee may not include an administrative fee.

C Each application shall contain the following information:

1. Name and home address of the applicant if an individual, or home office address if a corporation or partnership;
2. Address where the proposed business is to be located;
3. Kind and class of business to be conducted;
4. Any information as may be required by the city manager for the purpose of determining the amount of any occupation taxes to be collected under this Code; and
5. Any additional information which the city manager may find reasonably necessary for the fair administration of this part of the code which may include a complete record of all arrests and convictions against the applicant and every partner, officer, director or stockholder of the applicant or spouses, children or parents thereof for violations of any and all laws and ordinances of the city, state or federal government other than minor traffic violations.

D. Each application shall be signed and sworn to by the applicant if an individual, or by a partner if a partnership, or by an officer if a corporation.

E. False statements on any application for a license or occupation tax certificate shall be grounds for immediate revocation of the license or occupation tax certificate or denial of the application.

**Section 2:** Section 8-4-050, Occupation tax levied; restrictions, shall read:

8-4-050 - Occupation tax levied; restrictions.

A. An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices within the corporate limits of the City of Marietta or upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. § 48-13-7 based upon the following criteria:

1. Classifying the type of business according to the Standard Industrial Classification Manual 1987, Executive Office of the President, Office of Management and Budget, and subsequent updated editions which are incorporated herein by reference and are made a part of this section. The city clerk shall maintain on file a copy of said book for public inspection. Standard Industrial Classification Code (SIC Code) - Doing Industry Research: A Resource Guide - Research Guides at Library of Congress (loc.gov)

2. Ranking the standard industrial classification (SIC) codes according to nationwide averages of profitability ratios which will be updated from time to time by the City of Marietta.

3. Determining the profit class, tax class, and tax rate on gross receipts for each business, trade, profession, or occupation on the following schedule which will be updated from time to time by the City of Marietta and detailed in the City of Marietta Fee Chart, located under the "Open Records Request" section of the City Clerk's landing page.

4. Determining the tax based upon the fee schedule, detailed in the City of Marietta Fee Chart.

5. The tax rate determined by number of employees for each business, trade, profession, or occupation shall be calculated per employee as outlined in the City of Marietta Fee Chart.

6. The occupation tax shall be calculated on the greater of the two fee structures in subsection (4) and subsection (5) of this Code provision.

**Section 3:** Section 8-8-2-020 - License required, scope of chapter—City business license effective, shall read:

**8-8-2-020 - License required, scope of chapter—City business license effective.**

A. No malt beverage, hard cider, wines, spirituous liquors, or any other alcoholic beverage shall be stored, delivered, sold, or manufactured in the city except under a license issued pursuant to this article and then only for the specific beverage and manner of sale provided in the license.

B. The requirements of this chapter shall be in addition to any other requirements for business licenses under this Code, and if other provisions of this Code conflict with this chapter, then this chapter shall control.

C. Any combination of alcohol licenses listed in the City of Marietta Fee Chart may be issued, provided if a location has a retail or wholesale license, such location shall not hold any consumption on the premises license.

D. If the wholesale dealer's principal place of business is located within the city, the city will levy a license fee in accordance with the classification into which the applicant falls. In addition to the general occupation tax, the wholesale dealer shall also pay a processing fee, found in the City of Marietta Fee Chart, to cover the expenses of investigation and processing. The applications of wholesale dealers located within the city shall be approved by the city manager or his designee. If the wholesale dealer delivers alcoholic beverages based on orders previously taken, no license fee shall be required, but the wholesaler shall be required to register with the business license manager on a form prescribed by the city prior to delivering any alcoholic beverages.

No city business license shall become effective until each business which is required to obtain a license from the State of Georgia has registered with the state and is in good standing with the state or has received such license.

**Section 4:** It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses, and phrases are severable, and if any section, paragraph, sentence, clause, or

phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses, or phrases of this Ordinance.

**Section 5:** All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

**Section 6:** This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

DATE: February 8, 2023      APPROVED:   
R. Steve Tumlin, Mayor

ATTEST:   
Stephanie Guy, City Clerk

Approved as to form:   
Douglas R. Haynie, City Attorney