

- (B) For convenience in sentence construction, use of the male pronoun has been selected; however, the term "he", "his", or any other masculine usage may be construed as "she", "her", or any other feminine usage, or as "it", "its" or any neutral usage, as may be appropriate in each case.
- (C) Unless otherwise specified, references in this Ordinance to sections, subsections, paragraphs, etc. are to those of this Ordinance.
- (D) As used in this Ordinance, unless the context clearly indicates otherwise, the term:
- (1) *Administrative fee* means a component of the occupation tax which approximates the reasonable cost of handling and processing the occupation tax.
  - (2) *Applicant* means any natural person, 18 years of age or older, who is making application for an occupation tax certificate, or filing an occupation tax return, on behalf of an individual, business, corporation, partnership, or other private entity.
  - (3) *Application* means an application on a form provided by the Finance Director for an occupation tax certificate.
  - (4) *Business* means any business, trade, profession, occupation, practitioner, avocation, or calling of any kind or nature for gain or profit, directly or indirectly.
  - (5) *Board of Commissioners, Commissioners* or *Commission* means the Board of Commissioners of Lowndes County.
  - (6) *Disabled veteran* means a person who has served in the armed services of the United States and was terminated under conditions other than dishonorable. In addition such "disabled veteran" must provide certification by the U.S. Department of Veteran Affairs as being twenty-five (25) or more percent disabled in line of duty service during peace-time or ten (10) or more percent disabled in line of duty service during war-time as set forth in O.C.G.A. 43-12-2; with further certification that such disability is likely to be permanent and continuing.
  - (7) *Dominant line* means the type of business within a multiple line business from which the greatest dollar amount of net income or profit is derived.
  - (8) *Employee* means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form IRS W-2 but not a form IRS 1099. An individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual as-is an employee of the business or practitioner which issues to such individual for purposes of documenting compensation a form IRS W-2.