

- (9) *Engaged in business* means any person, whether acting as an owner, operator or agent in any business within Lowndes County, engaged in business when performing any act of selling any goods or services, soliciting business or offering goods or services for sale for payment or other consideration in an attempt to make a profit, including sales or services of a wholesaler, retailer or manufacturer.
- (10) (a) *Gross receipts* means the total revenue of the business or practitioner for the period, including without being limited to the following:
- (i) Total income without deduction for the cost of goods or expenses incurred;
 - (ii) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
 - (iii) Proceeds from commissions on the sale of property, goods, or services;
 - (iv) Proceeds from fees charged for services rendered; and
 - (v) Proceeds from rent, interest, royalty, or dividend income.
- (b) *Gross receipts* shall not include the following:
- (i) Sales, use, or excise taxes;
 - (ii) Sales returns, allowances, and discounts;
 - (iii) Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(1), between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. Section 1563(a)(2), between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30 percent of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities;
 - (iv) Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue;
 - (v) Governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by this Ordinance, if such funds constitute eighty (80%) percent or more of the organization's receipts; and
 - (vi) Proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.
- (11) *Finance Director* means the County's Finance Director who shall be the administrator of the occupation tax function, who may be assisted by subordinates