

(A) Practitioners of professions as described in Section 11(B) shall elect as their entire annual occupation tax one of the following:

- (1) The occupation tax based on annual gross receipts combined with profitability ratios as set forth in Section 5(B); or
- (2) A fee of \$400.00 per practitioner who is licensed to provide the service at the practitioner's office or location; provided, however, that a practitioner paying according to this paragraph (2) shall not be required to provide information to the County relating to the gross receipts of the business or practitioner. This per-practitioner fee applies to and includes each person in the business who qualifies and is licensed as a practitioner under the State's regulatory guidelines. There shall be no reduction or proration of the \$400 fee where the practitioner provides services at the practitioner's office or location for only a portion of the year.

This election shall be made in writing on an annual basis not later than May ~~30~~31 of each year. If no election is made by May ~~30~~31 of a year, a fee of \$400.00 per practitioner shall be required to be paid as described in paragraph (2) above. Provided, however, that a lawyer shall make such election in writing on an annual basis not later than December 31 of the year to which such election relates and, if no election is made by December 31 of the year, then in such case a fee of \$400 per lawyer shall be required to be paid on December 31 of that year and shall be delinquent if not paid within 60 days thereafter.

(B) Practitioners of professions and occupations authorized to elect their method of occupation tax under this Section 11 are limited to those as are listed in Paragraphs 1 through 18 of Subsection (c) of O.C.G.A. § 48-13-9, being:

- (1) Architects.
- (2) Chiropractors.
- (3) Civil, mechanical, hydraulic or electrical engineers.
- (4) Dentists.
- (5) Embalmers.
- (6) Funeral directors.
- (7) Land surveyors.
- (8) Landscape architects.
- (9) Lawyers.
- (10) Marriage and family therapists, social workers, and professional counselors.
- (11) Optometrists.
- (12) Osteopaths licensed under Chapter 34 of O.C.G.A Title 43.
- (13) Physicians licensed under Chapter 34 of O.C.G.A Title 43.
- (14) Podiatrists.
- (15) Practitioners of physiotherapy.
- (16) Psychologists.
- (17) Public accountants.
- (18) Veterinarians.