

Section 12 Real Estate Brokers

For real estate brokers whose principal and branch offices are located outside the County and who sell property inside the County, an occupation tax on a gross receipts basis pursuant to this Ordinance shall be levied and collected upon such real estate brokers based upon their gross receipts only for real estate transactions with respect to property located within the County.

Section 13 Allocation of Gross Receipts of Business with Multiple Intrastate or Interstate Locations

- (A) In the County's levying its occupation tax upon a business or practitioner with locations or offices situated in more than one jurisdiction, including businesses or practitioners with one or more locations or offices in Georgia and one or more locations outside the state, where the County uses the criterion described in paragraph (3) of subsection (a) of O.C.G.A. Section 48-13-10, it shall allocate the gross receipts of the business or practitioner for occupation tax purposes in accordance with one of the following methods:
- (1) Where the business or practitioner can reasonably allocate the dollar amount of gross receipts of the business or practitioner to one or more of the locations or offices on the basis of product manufactured in that location or office or the sales or other services provided in that location or office, the County may tax the gross receipts generated by the location or office within the County; or
 - (2) Where the business or practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the business or practitioner shall divide the gross receipts reported to all local governments in Georgia by the number of locations or offices of the business or practitioner which contributed to the gross receipts reported to any local government in Georgia, and shall allocate an equal percentage of such gross receipts of the business or practitioner to each location or office.
- (B) In no instance shall the sum of the portions of the total gross receipts of a business or practitioner taxed by all local governments exceed 100 percent of the total gross receipts of the business or practitioner.
- (C) Upon the County's request, businesses or practitioners with a location or office situated in more than one jurisdiction shall provide to the County the following:
- (1) Financial information necessary to allocate the gross receipts of the business or practitioner;
 - (2) Information relating to the allocation of the business's or practitioner's gross receipts by other local governments; and
 - (3) The amount of occupation tax payments made to each other jurisdiction.