

- (E) In addition to any other remedies available to the County for the collection of the occupation tax, administrative fee, and interest and penalties related thereto, the Finance Director and/or the Lowndes County Tax Commissioner shall enforce and collect the overdue amounts in the same manner as provided for by law for tax executions, including issuing executions against the delinquent taxpayer for any or all of the following: (i) the amount of the administrative fee and occupation taxes due when they become delinquent; (ii) the interest imposed by Section 16(B) permitted by O.C.G.A. § 48-13-21(b); and (iii) the penalty imposed by Section 16(C) in accordance with O.C.G.A. § 48-13-21(a); ~~and (iv) interest imposed by Section 16(D) in accordance with O.C.G.A. § 48-13-21(b).~~
- (F) If any person, business or practitioner whose duty it is to pay the occupation tax, who shall fail to file an application for the occupation tax certificate, fail to file an occupation tax return, fail to pay occupation taxes, administrative fee, interest or penalties, or fail to obtain an occupation tax certificate, each when required, or who is found to have violated other provisions of this Ordinance, then such offender may be cited to the Magistrate Court, and upon conviction, may have imposed by the Magistrate Court penalties for each such violation in accordance with O.C.G.A. Article 14, Chapter 10, Title 15 governing violations of county ordinances. This subsection (F) shall not apply to lawyers.
- (G) In the case of any lawyer who fails or is delinquent in filing an application for an occupation tax certificate, filing of an occupation tax return, or paying of occupation taxes, administrative fees, interest, or penalties, each when due, the County may report such delinquency to the State Bar of Georgia.

#### **Section 17 Change of Business Location**

Any business or practitioner holding a current occupation tax certificate from the County who is moving from one location to another within the County shall notify the Finance Director in writing in the manner required by the Finance Director of the move and the new street address no later than the day of moving. Upon surrender of the original occupation tax certificate from the County, and upon submission of required information for a new occupation tax certificate and payment of the \$50.00 change in location transfer administrative fee, a new occupation tax certificate will be issued for the new location as long as (except for lawyers) the new location conforms to the zoning, fire codes, and other applicable ordinances, resolutions, rules and regulations of the County.

#### **Section 18 No Transfer of Occupation Tax Certificates**

Occupation tax certificates shall not be transferable, except for a change in location of the business in accordance with Section 17. A transfer of ownership of a business shall be considered the same as the termination of the business and the establishment of a new business; filing for and obtaining a new occupation tax certificate and payment of the administrative fee and occupation tax shall be required of the new owner for the business.

#### **Section 19 Required Documentation**

The applicant submitting an application for an occupation tax certificate and filing an occupation tax return shall provide with such application and return: