

or fees), each as required by applicable law, from where such person, business or practitioner is domiciled and shall exhibit the same to the Finance Director or his designee, or to any Lowndes County Code Enforcement Officer or law enforcement officer. This Section 25 shall not apply to lawyers.

## **Section 26    Businesses Not Covered By This Ordinance**

In accordance with O.C.G.A. §48-13-16, the following businesses or practitioners shall be excluded from filing of an application and occupation tax return and payment of the application fee and occupation tax imposed by the provisions of this Ordinance but shall be subject to taxation and regulation as otherwise provided by general law of the State and the ordinances and resolutions of the Board of Commissioners.

- (1) Those businesses regulated by the Georgia Public Service Commission and Department of Public Safety.
- (2) Those electrical service businesses organized under Chapter 3 of Title 46 of O.C.G.A.;
- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness;
- (4) Cooperative marketing associations governed by O.C.G.A. Section 2-10-105;
- (5) Insurance companies governed by O.C.G.A. Section 33-8-8;
- (6) Motor common carriers governed by O.C.G.A. Section 46-7-15;
- (7) Those businesses if and to the extent governed by O.C.G.A. Section 48-5-355;
- (8) Agricultural products and livestock raised in the State of Georgia if and to the extent exempt from the occupation tax by O.C.G.A. Section 48-5-356;
- (9) Depository financial institutions if and to the extent governed by O.C.G.A. Section 48-6-93; and
- (10) Facilities operated by a charitable trust if and to the extent governed by O.C.G.A. 48-13-55.

## **Section 27    Occupation Tax Inapplicable Where Prohibited By Law or Provided For Pursuant To Other Existing Law**

The occupation tax under this Ordinance shall not be imposed and levied upon the gross receipts of any part of a business where such levy is prohibited or exempted by the laws of the State or of the United States.