

**Section 28 Disclosure to Other Local Governments**

Information on gross receipts received by a business or practitioner of an occupation or profession provided to the County for the purpose of determining the amount of occupation tax for such business or practitioner may be disclosed to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collection of occupation tax.

**Section 29 Inspections of Books and Records; Penalty for Understating Financial Information**

Adequate books and records regarding gross receipts shall be maintained by each business and practitioner for examination by the Finance Director or his designee at his discretion. At any time during the year, or for up to five (5) years from the later of (i) the due date of an occupation tax return or (ii) the date of the filing of the occupation tax return with the County, the Finance Director, individually or through his officers, employees, representatives, agents, or independent auditors, may inspect the books and records of the business or practitioner for purposes of the occupation tax and other requirements of this Ordinance. There shall be no time limit on the period that the Finance Director may inspect the books and records of businesses or practitioners for each year for which such business is required to but did not file an occupation tax return. Such books and records shall be submitted for inspection in Lowndes County by a representative of the County within five (5) business days of the County's request. Failure of submission in Lowndes County of such books and records within the time required shall be grounds for revocation by the Finance Director of the occupation tax certificate of the business.

**Section 30 Appeals**

Appeals of decisions of the Finance Director regarding the occupation tax and other matters under this Ordinance shall be before the Board of Commissioners.

**Section 31 Notices**

For purposes of this Ordinance, notice shall be deemed delivered when personally served, served by statutory overnight delivery or, when served by mail, as of five (5) days after the date of deposit in the United States mail, first class, with adequate prepaid postage attached.

**Section 32 Amendment; Repeal of Provision**

This Ordinance shall be subject to amendment or repeal, in whole or in part, at any time and from time to time, and no such amendment or repeal shall be construed to deny the right of the Board of Commissioners to impose, levy and collect any of the occupation taxes, administrative fees or interest and penalties prescribed herein. Said amendment may increase or lower the amounts and tax rates for any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collection by the