STATE OF GEORGIA

CITY OF DORAVILLE

ORDINANCE NO. 2010-____

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF DORAVILLE, GEORGIA AS AMENDED TO ADOPT A SECTION, CHAPTER 6 BUSINESS AND BUSINESS REGULATION, ARTICLE XII OCCUPATIONAL TAXES, SECTION 6-611(g); TO PROVIDE SEVERABILITY; TO PROVIDE PENALTIES; TO PROVIDE FOR REPEAL OF CONFLICTING ORDINANCES; TO PROVIDE FOR AN ADOPTION AND EFFECTIVE DATE; TO PROVIDE FOR CODIFICATION; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

WHEREAS, O.C.G.A. § 48-13-1 et seq. allows local governments to adopt ordinances to collect occupation taxes;

WHEREAS, the duly elected governing authority of the City of Doraville is the Mayor and Council thereof;

WHEREAS, the Mayor and Council have determined that for the proper and efficient administration of the City of Doraville's occupation tax program the City can and should require that occupation tax receipts should be conspicuously displayed;

WHEREAS, the health, safety, welfare and aesthetics of the citizens of the City of Doraville shall be improved and protected by adoption and implementation of this Ordinance.

THE MAYOR AND COUNCIL OF THE CITY OF DORAVILLE, GEORGIA HEREBY ORDAIN:

Section 1.

That the Code of Ordinances, City of Doraville, Georgia, is hereby amended by adding a section to be numbered Article XII, Chapter 6, Business and Business Regulation, Section 6-611(g), which said section read as follows:

"Chapter 6. Business and Business Regulation.

. . .

Article XII. Occupational Taxes.

Sec. 6-801. Definitions.

. . .

(g) All businesses and practitioners exclusive of home occupations that are required to pay occupation taxes must display in a conspicuous location easily accessible by government officials the occupation tax receipt provided to them. Home occupation or occupation tax payers are not required to display the receipt; however, upon request by authorized governmental officials, the occupation tax receipt shall be produced for inspection. Failure to display or produce such receipt shall be punishable pursuant to Code of Ordinances Section 1-12.

. . ."

Section 2.

a. It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

b. It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of

this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section paragraph, sentence, clause or phrase of this Ordinance.

c. In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

Section 3.

Penalties provided for violations of this Ordinance are set out herein and in Section 1-12, as amended, of the Code of Ordinances, City of Doraville, Georgia and are hereby incorporated as if set out fully.

Section 4.

All ordinances or parts of ordinances in conflict herewith are hereby expressly repealed.

Section 5.

The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

Section 6.

The Ordinance shall be codified in a manner consistent with the laws of the State of Georgia and the City of Doraville.

Section 7.

It is in the intention of the governing body, and it is hereby ordained that the provisions of this Ordinance shall become and be made part of the code Ordinances, City of Doraville, Georgia and the sections of this Ordinance may be renumbered to accomplish such intention.

Section 8.

This Ordinance shall become effective upon its adoption by the Mayor and Council.

SO ORDAINED, this _____ day of _____, 2010.

CITY OF DORAVILLE

_____
Ray Jenkins, Mayor

_____
First Reading

_____
Second Reading

ATTEST:

_____ (SEAL)
Rhonda Blackmon, City Clerk

APPROVED AS TO FORM:

_____
Murray J. Weed, City Attorney

	Yea	Nay
Maria Alexander	☐	☐
Brian Bates	☐	☐
Pam Fleming	☐	☐
Karen Pachuta	☐	☐
Donna Pittman	☐	☐
Bob Roche	☐	☐