

ORDINANCE NO. 674

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF CHAMBLEE, GEORGIA, CHAPTER 22, "BUSINESSES," ARTICLE I, "OCCUPATION TAX," SECTION 22-14, "BUSINESS CLASSIFICATIONS FOR DETERMINING TAX LEVY" AND FOR ALL OTHER LAWFUL PURPOSES

BE IT ORDAINED AND IT IS HEREBY ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CHAMBLEE, GEORGIA that the provisions of Chapter 22, Article I, Section 22-14 "Business classifications for determining tax levy" of the Code of Ordinances, City of Chamblee, Georgia, shall be amended as follows:

PART I

The provisions of Section 22-14 paragraph (a) shall be amended by deleting said section in its entirety and inserting in lieu thereof a new Section 22-14 paragraph (a) which new paragraph shall read as follows:

- (a) For the purpose of this article, every person, firm, company or corporation engaged in trade, business or profession requiring the payment of occupational taxes is classified in accordance to the major line of business as defined by the North American Industrial Classification System (NAICS), and profitability classes are assigned in accordance with the Statistics of Income, Business Income Tax Returns, U.S. Treasury Department, Internal Revenue Service. The finance department shall review assignment of businesses to profitability classes on a biannual basis and shall administratively reassign businesses as necessary to the then most accurate profitability class.

PART II

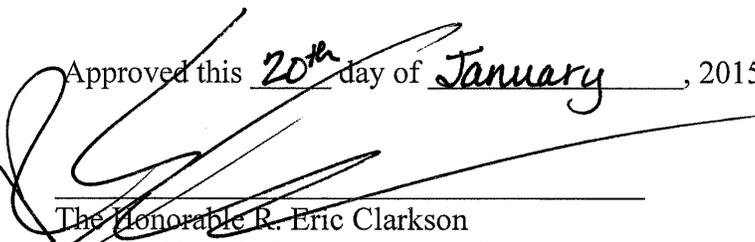
It is hereby declared to be the intention of the Mayor and City council that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and, if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance.

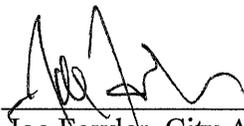
The foregoing was proposed by Council member Robson with a motion that the same be adopted. Said motion was seconded by Council member Hogan, II. Same was then put to a vote and 5 Council members voted in favor of the ordinance, and

0 Council members voted against the ordinance. Said motion was thereupon declared passed and duly adopted this 20th day of January, 2015.


Emmie Niethammer
City Clerk, City of Chamblee, Georgia

Approved this 20th day of January, 2015.


The Honorable R. Eric Clarkson
Mayor, City of Chamblee, Georgia

Approved as to form: 
Joe Fowler, City Attorney

First reading: December 16, 2014

Second reading: January 20, 2015