

the actual gross receipts for such immediately previous year reported on the occupation tax return filed for the immediately succeeding year, the overpayment difference shall be credited towards the estimated occupation tax due for such immediately succeeding year, or alternately at the business's written request, if the business remains in existence, the overpayment shall be refunded by the County to the business.

- (C) Refunds of occupation tax paid shall be permitted where there has occurred a clerical error in the submission of an occupation tax return or application, a clerical error in business classification or tax computation, or a voluntary or involuntary overpayment of the occupation tax. Written requests for refund of the occupation tax paid, or any part thereof, must be filed with the Finance Director within three (3) years of the later of (i) the date the application or occupation tax return for the year, as the case may be, was due, or (ii) the date upon which the application or occupation tax return containing such error or the overpayment was filed with the County by the owner or responsible business official, and the request shall set forth a detailed justification for such claim for refund.

**Section 8      Location of Business; Applicability of Certificate**

An occupation tax certificate granted under this Ordinance shall apply only to the location, business and business lines included within that certificate.

**Section 9      Number of Businesses Considered Operating in County**

Where a person conducts business at more than one (1) fixed location or place, each store, location, outlet, or place shall be considered a separate business for the purpose of the occupation tax under this Ordinance. For such purposes, a fixed location does not include the renting of real property to a third party.

**Section 10     Line of Business to be Identified on Occupation Tax Certificate; Business or Practitioners With More Than One Type of Service or Product**

- (A) The occupation tax certificate issued to each business operated in the County shall identify the line or lines of business that the business conducts.
- (B) Where a business or practitioner includes more than one type of service or products the occupation tax will be calculated in accordance with the taxing method and tax rate of the dominant line of business conducted by that business or practitioner identified on a form to be furnished by the Finance Director.
- (C) Where more than one business is operated at a location, each business shall file a separate occupation tax return.

**Section 11     Practitioners of Professions as Classified in O.C.G.A. Section 48-13-9(c), Paragraphs 1 through 18**