

- (D) When more than one local government levies occupation tax on a business or practitioner which has locations encompassed by more than one local government and the local governments use different criteria for taxation in accordance with subsection (a) of O.C.G.A. Section 48-13-10, the County when using the criterion described in paragraph (3) of subsection (a) of O.C.G.A. Section 48-13-10 shall not tax any greater proportion of the gross receipts than authorized by subsection (A) of this Section 13.
- (E) In the event of a dispute between the business or practitioner and the County as to the allocation under this Section 13, the business or practitioner shall have the burden of proof as to the reasonableness of this allocation.

#### **Section 14 Occupation Tax for Business With No Location in the State**

- (A) The ~~obligation to obtain an occupation tax certificate and the~~ levy, assessment, and collection of an occupation tax is hereby imposed on those businesses and practitioners of professions and occupations with no location or office in the State in accordance with O.C.G.A. Section 48-13-7 (see the definition of “gross receipts” in Section 3(D)(10)) if the business's or practitioner's largest dollar volume of business is done or service is performed by the individual business or practitioner in the State is in the County, and if the business or practitioner:
  - (1) Has one or more employees or agents who exert substantial efforts within the County for the purpose of soliciting business or serving customers or clients; or
  - (2) Owns personal or real property which generates income and which is located within the County.
- (B) Gross receipts of a business or practitioner for purposes of the occupation tax under this Section 14 shall include only those gross receipts reasonably attributable to sales or services in the State, and nation-wide profitability ratios shall apply only to types of business transacted within the State.
- (C) If a business or practitioner subject to this Section 14 provides to the County evidence of payment by such business or practitioner of a local business or occupation tax in another state which purports to lawfully tax the business's or practitioner's sales or services in the State, then the business or practitioner shall be exempt from local occupation tax in the County.
- (D) Businesses and practitioners subject to the provisions of this Section 14 and under such Section 14 are not required to or are exempt from paying the occupation tax to the County shall nevertheless obtain an occupation tax certificate from the County for each year and pay a \$50.00 administrative fee to obtain each such occupation tax certificate.

#### **Section 15 Occupation Tax Exclusions and Limitations**

- (A) Limits upon occupation tax levied: