

apply to only one business or occupation taxed hereunder and shall not apply to any other businesses or locations. Such disabled veteran shall be required to file each year with the Finance Director the necessary certificate of exemption for such disabled veteran issued by the Georgia Commissioner of Veteran Service.

Section 22 Yard Sales, Garage Sales, and Bake Sales

A private individual or group not part of any on-going business enterprise or profession may conduct occasional sales events (being not more than twice in any six (6) month period, and with at least two (2) months between each occurrence) of merchandise, baked goods or other food items, and which shall not be subject to the provisions of this Ordinance except as provided in this Section 22. Such events shall be limited to three (3) consecutive days per event and subject to any health, zoning or other regulatory ordinances, rules and regulations as may then be in effect. The exclusion granted in this Section 22 shall not be available to flea market operators or sellers, promoters, performances or other such enterprises or any other on-going business-related operations.

Section 23 Evidence of State Registration Required If Applicable; State Registration to Be Displayed

- (A) Each person subject to the occupation tax who is also licensed by the State shall provide evidence of proper and current State licensure as a requirement for issuance of an occupation tax certificate under this Ordinance.
- (B) Each person subject to the occupation tax who is also licensed by the State shall post his State license in a conspicuous public place in the licensee's place of business and shall keep the license displayed there at all times while the license remains valid.
- (C) This Section 23 shall not apply to lawyers.

Section 24 Liability of Officers and Agents; Registration Required; Failure to Obtain

All businesses and professionals subject to the occupation tax under in this Ordinance shall be required to make application for, file an occupation tax return, pay the administrative fee and occupation tax, and obtain and display the necessary occupation tax certificate for said business or profession pursuant to this Ordinance, and in default thereof the officer or agent soliciting for or representing such business shall be subject to the same penalty as the business would be where such officer or agent fails to perform such acts and obtain and display an occupation tax certificate. Failure to comply with such provisions shall make the business and officer or agent subject to citation for violation of this Ordinance. This section shall not apply to lawyers.

Section 25 Transient or Nonresident Business Owners

Any transient or nonresident person, business, or practitioner not having an office or location in the County who is doing business within the County shall have in their possession proof of such business license or registration and payment of an occupation tax, regulatory fee (or similar taxes