

**AN ORDINANCE TO ADOPT CLASSIFICATIONS BY BUSINESS PROFITABILITY
OF THE CITY OF STONECREST, GEORGIA CODE OF ORDINANCES**

WHEREAS, the Georgia Revenue and Taxation Code (O.C.G.A. § 48-13-1 et al.) regulates Specific, Business, and Occupation Taxes in the State of Georgia; and

WHEREAS, Pursuant to Section 1.03(b)(4) of the Charter of the City of Stonecrest, Georgia, the City of Stonecrest (the “City”) has been vested with substantial powers, rights, and functions to levy and provide for the collection of regulatory fees and taxes on privileges, occupations, trades, and professions as authorized by the Georgia Revenue and Taxation Code; and

WHEREAS, in establishing the aforementioned regulatory fees, Section 48-13-10 of the Official Code of Georgia Annotated requires local governments to rank the businesses and practitioners according to the profitability ratio and establish profitability classifications;

WHEREAS, the City has the power to define, regulate, license, and prohibit any act, practice, conduct, or use of property which is detrimental to health, sanitation, cleanliness, welfare and safety of the inhabitants of the City, and to provide for the enforcement of such standards;

WHEREAS, the Mayor and City Council find it desirable to regulate certain business in the interest of the health, safety, and welfare of the citizens of the City and the formation of the City;

SECTION 1:

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the City of Stonecrest, Georgia, *Classifications of Occupations* are hereby adopted as follows:

Classification of Occupations		
BUSINESS DESCRIPTION	NAICS	2017 CLASS
Accommodation, Food Services, & Drinking Places	72	5
Administrative & Support & Waste Management & Remediation Services	56	3
Agriculture, Forestry, Hunting & Fishing	11	4

Arts, Entertainment & Recreation	71	2
Construction	23	1
Educational Services	61	4
Finance & Insurance	52	6
Health Care & Social Assistance	62	4
Information	51	5
Management of Companies (Holding Companies)	55	6
Manufacturing	31-33	5
Mining	21	2
Scientific, & Technical Services	54	3
Real Estate & Rental & Leasing	53	6
Transportation & Warehousing	48-49	2
Utilities	22	1
Wholesale & Retail Trade	42, 44- 45	1
Other Services	81	3

SECTION 3.

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

2. It is hereby declared to be the intention of the Mayor and City 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 City 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.

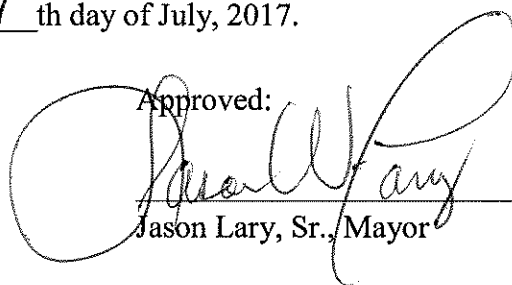
3. In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and City 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.

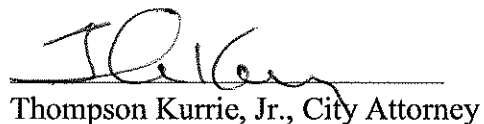
4. All ordinances or resolutions and parts of ordinances or resolutions in conflict herewith are hereby expressly repealed.
5. The within ordinance shall become effective upon its adoption.
6. The provisions of this Ordinance shall become and be made part of The Code of the City of Stonecrest, Georgia, and the sections of this Ordinance may be renumbered to accomplish such intention.

SO RESOLVED AND EFFECTIVE this the 7 th day of July, 2017.

Approved:

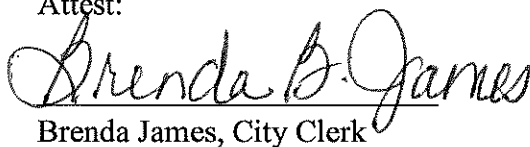


Jason Lary, Sr., Mayor



Thompson Kurrie, Jr., City Attorney

Attest:



Brenda James, City Clerk