

25 direct premiums received by them on and after July 1, 1955. The tax shall be levied upon
26 persons, property, or risks in the state, from January 1 to December 31, both inclusive, of
27 each year without regard to business ceded to or assumed from other companies. The tax
28 shall be imposed upon gross premiums received from direct writings without any
29 deductions allowed for premium abatements of any kind or character or for reinsurance
30 or for cash surrender values paid, or for losses or expenses of any kind; provided,
31 however, deductions shall be allowed for premiums returned on the change of rate or
32 canceled policies; provided, further, that deductions may be permitted for return
33 premiums or assessments, including all policy dividends, refunds or other similar returns
34 paid or credited to policyholders and not reapplied as premium for additional or extended
35 life insurance. The term "gross direct premiums" does not mean and include annuity
36 considerations. Annuity considerations received by nonprofit corporations licensed to do
37 business in the state issuing annuities to fund retirement benefits for teachers and staff
38 personnel of private secondary schools, colleges and universities shall not be considered
39 gross direct premiums.

40 *Insurer* means a company which is authorized to transact business in any classes of
41 insurance designated in O.C.G.A. § 33-3-5.

42 **Sec. 24-2. License fees.**

43 There is hereby levied an annual license fee upon each insurer doing business within
44 the City in the amount of \$150.00. For each separate business location within the city,
45 which is operating on behalf of such insurers within the city, there is hereby levied an
46 additional license fee in the amount \$150.00.

47 **Sec. 24-3. Additional license fees.**

48 For each separate business location, not otherwise subject to a license fee hereunder,
49 operated and maintained by a business organization which is engaged in the business of
50 lending money or transacting sales involving term financing and in connection with such
51 loans or sales offers, solicits or takes applications for insurance through a licensed agent
52 of an insurer for insurance, said insurer shall pay an additional license fee in the amount
53 of \$52.50, being 35 percent of the licensing fee levied in Section 2 per location for the
54 year 2018, and each year thereafter.

55 **Sec. 24-4. Gross premiums tax—Life, accident and sickness insurers.**

56 (a) There is hereby levied an annual tax based solely upon gross direct premiums
57 upon each insurer writing life, accident and sickness insurance within the state in
58 an amount equal to one percent of the gross direct premiums received during the
59 preceding calendar year in accordance with O.C.G.A. § 33-8-8.1.

60 (b) The premium tax levied by this section is in addition to the license fees imposed
61 by Section 2 of this Ordinance.

62 **Sec. 24-5. Same—All other insurers.**

63 (a) There is hereby levied an annual tax based solely upon gross direct premiums
64 upon each insurer, other than an insurer transacting business in the class of
65 insurance designated in O.C.G.A. § 33-3-5(1), doing business within the state in
66 an amount equal to 2.5 percent of the gross direct premium received during the
67 preceding calendar year in accordance with O.C.G.A. § 33-8-8.2.

68 (b) The premium tax levied by this section is in addition to the license fees imposed
69 by Section 2 of this Ordinance.

70 **Sec. 24-6. Fees due on January 1.**

71 License fees imposed by Sections 2 and 3 of this Ordinance shall be effective
72 immediately upon passage of this Ordinance and be due and payable on January 1, 2018
73 and on the first day of each subsequent year.

74 **Sec. 24-7. – 24-10. Reserved.**

75 **Section 2:** The Mayor and City Council hereby direct and authorize the City Manager, City
76 Clerk and/or the City Attorney to transmit a certified copy of this Ordinance to the State of
77 Georgia Insurance Commissioner, along with any other required documents to effectuate the
78 collection of these license fees and taxes, within 45 days after the effective date of this
79 Ordinance, but in no event later than December 31, 2017.

80 **Section 3:**

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

85
86 2. It is hereby declared to be the intention of the Mayor and City Council that, to the
87 greatest extent allowed by law, each and every section, paragraph, sentence, clause or
88 phrase of this Ordinance is severable from every other section, paragraph, sentence,
89 clause or phrase of this Ordinance. It is hereby further declared to be the intention of the
90 Mayor and City Council that, to the greatest extent allowed by law, no section, paragraph,
91 sentence, clause or phrase of this Ordinance is mutually dependent upon any other
92 section, paragraph, sentence, clause or phrase of this Ordinance.

93
94 3. In the event that any phrase, clause, sentence, paragraph or section of this Ordinance
95 shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise
96 unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is
97 the express intent of the Mayor and City Council that such invalidity, unconstitutionality,
98 or unenforceability shall, to the greatest extent allowed by law, not render invalid,
99 unconstitutional or otherwise unenforceable any of the remaining phrases, clauses,
100 sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed
101 by law, all remaining phrases, clauses, sentences, paragraphs and sections of the
102 Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

103
104 4. All ordinances or resolutions and parts of ordinances or resolutions in conflict herewith
105 are hereby expressly repealed.

106
107 5. The within ordinance shall become effective upon its adoption.
108

STATE OF GEORGIA
COUNTY OF DEKALB
CITY OF STONECREST

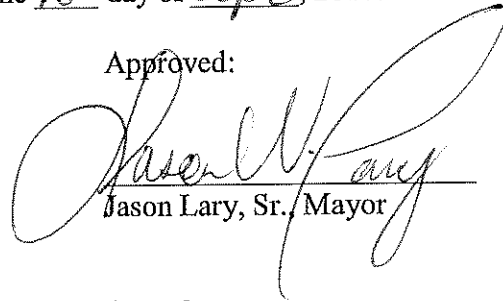
ORDINANCE 2017-_____

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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.

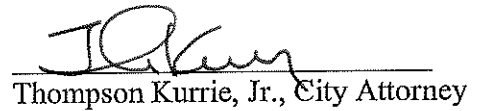
SO ORDAINED AND EFFECTIVE this the 18 day of Sept. 2017.

Approved:



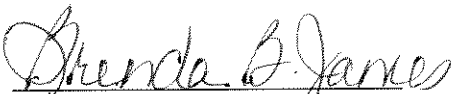
Jason Lary, Sr., Mayor

As to form:



Thompson Kurrie, Jr., City Attorney

Attest:



Brenda James, City Clerk