STATE OF GEORGIA
COUNTY OF HALL

A RESOLUTION TO AMEND CHAPTER 5.10 ENTITLED "BUSINESS OCCUPATION TAX AND REGULATIONS OF TITLE 5 OF THE OFFICIAL CODE OF HALL COUNTY, GEORGIA REGARDING OCCUPATION TAX RATES AND FIRE INSPECTIONS

WHEREAS, the Board of Commissioners of Hall County ("the Board of Commissioners") adopted by resolution on June 27, 1996, to become effective July 1, 1996, the codification of Resolutions, General Resolutions and Ordinances passed by the Board of Commissioners of Hall County as "The Official Code of Hall County, Georgia" 1996 edition published by Municipal Code Corporation; and further provided for the adoption and incorporation of any Resolution, General Resolution or Ordinance passed subsequent to July 1, 1996, to automatically become a part of The Official Code of Hall County, Georgia; and

WHEREAS, the Board of Commissioners adopted the BUSINESS OCCUPATION TAX AND REGULATIONS on November 11, 1999, and has subsequently amended the same; and the said BUSINESS OCCUPATION TAX AND REGULATIONS have been codified as Chapter 5.10 entitled "OCCUPATION TAX AND REGULATIONS" of Title 5 of the Official Code of Hall County, Georgia; and

WHEREAS, Pursuant to O.C.G.A § 48-13-6(a), the Board of Commissioners is authorized to provide by resolution for the levy, assessment, and collection of occupation tax businesses and practitioners of professions and occupations with one or more locations or offices in the unincorporated part of the county, except for those excluded under Code Sections 48-13-16(a) and 43-12-1; and

WHEREAS, Under O.C.G.A. § 25-2-12(a)(5) the Board of Commissioners is authorized to charge and retain appropriate fees for conducting fire safety inspections of existing buildings and structures, as well as reviewing plans and specifications for proposed buildings and structures, issue building permits when plans are approved, and conducting fire safety inspections for proposed buildings and structures; and

WHEREAS, At least one public hearing must be held before the Board of Commissioners adopts a resolution affecting the occupation tax, as provided in Section 5.10.340 of the Official Code of Hall County, Georgia and O.C.G.A § 48-13-6(c); and

WHEREAS, the Board of Commissioners seeks to amend a Section of Chapter 5.10 of Title 5 The Official Code of Hall County, Georgia with an effective date of October 1, 2026;

WHEREAS, the Board of Commissioners desires to delete Paragraph B of Section 5.10.050 entitled "- Occupation tax levied; amount" in its entirety and substitute, in lieu thereof, a new Paragraph B for Section 5.10.050 with the same name for the purpose of altering the number of categories or classifications; and

WHEREAS, the Board of Commissioners desires to replace Section 5.10.070 . " - Reserved." in its entirety and substitute, in lieu thereof, a new section entitled "- Annual fire inspection; fees" to allow for annual fire inspection fees.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Hall County as follows:

-1-

Paragraph B of Section 5.10. 050 entitled "- Occupation tax levied; amount" is hereby deleted in its entirety and replaced with a new Paragraph B for Section 5.10.050. Said Paragraph B shall read as follows:

"5.10.050. – Occupation tax levied; amount; annual fire inspection fees

B. The occupation tax shall be determined according to the number of employees of the business or practitioner as computed on a full-time basis or full-time position equivalent basis, provided that, for the purpose of this computation, an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents. The occupation tax shall be levied as follows:

Occupation Tax Rates

# of Employees	Amount of Tax*
1	$ 150.00
2	175.00
3 - 4	367.00
5 - 7	493.00
8 - 10	619.00
11 - 15	829.00
16 - 20	906.00
21 - 27	1,021.50
28 - 35	1,153.50
36 - 50	1,401.00
51 - 75	1,813.50
76 - 100	2,226.00
101 - 150	2,899.00
151 - 200	3,449.00
201 - 300	4,549.00

301 - 500	6,749.00
501 - 1,000	9,510.00
1,001 +	10,000.00

*The above schedule includes a $50.00 non-prorated, non-refundable administrative fee as required on all business occupation tax accounts for the initial start-up; renewal or reopening of those accounts. Section 5.10.040."

-2-

Section 5.10.070 entitled "- Reserved" is hereby deleted in its entirety and replaced with a new Section 5.10.070. Said Section 5.10.070 shall read as follows:

"5.10.070. – Annual fire safety inspection; fees

A. The Hall County Fire Marshal's office shall conduct annual fire safety inspections of buildings and structures, pursuant to the requirements of O.C.G.A. § 25-2-12(a), and charge the following fees:

Annual Fire Inspections	
Annual	
Up to 25,000 sq ft	$100.00
25,001 - 50,000	$125.00
50,001-100,000 sq ft	$150.00
Greater than 100,000	$200.00
2nd Follow-up Inspection	
Up to 50,000 sq ft	$125.00
25,001 - 50,000	$150.00
50,001-100,000 sq ft	$175.00
Greater than 100,000	$225.00
3rd Follow-up Inspection and Each Subsequent Inspection	
Up to 50,000 sq ft	$225.00
25,001 - 50,000	$250.00
50,001-100,000 sq ft	$275.00
Greater than 100,000	$300.00

* The Business License Division shall be responsible for collecting the Annual Fire Inspection Fees."

-3-

All Resolutions, or Ordinances, or parts thereof, in conflict with the terms of this Resolution are hereby repealed, but it is hereby provided that any resolution, ordinance or law, which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, which shall be liberally construed to be in favor of Hall County, is hereby adopted as part hereof.

-4-

If any paragraph, sub-paragraph, sentence, clause, phrase, or any portion of this Resolution shall be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this Resolution as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Resolution not so held to be invalid. It is hereby declared to be the intent of the Board of Commissioners to provide for separable and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

-5-

County staff and the appropriate departments are authorized and directed to take all action reasonably necessary to implement the amended occupation tax rates and fire inspection fees.

-6-

This Resolution is hereby adopted this ___________ day of _______________ 2026, to become effective __________________ , 2026, the public health safety and general welfare demanding it.

HALL COUNTY BOARD OF COMMISSIONERS

By: ________________________________
David Gibbs, Chairman

ATTEST:

____
Jennifer Rivera, County Clerk
(SEAL

APPROVED AS TO FORM:

____
Justin Lawhon, County Attorney