

Date

Company Name

Your Name

Your Title

Street or P.O. Box Address

City, State, Zip Code

Local Government Name

Person Being Sent To

Title of Person Being Sent To

Street or P.O. Box Address

Suite or Floor Location

City, State, Zip Code

Dear Mr. / Ms. Name:

I am state your name owner of state your company name. The State of Georgia has issued me a plumbing license and my business office located at state location of your business is licensed by the city or county. I am performing plumbing work in the city or county. City or county required me to purchase a business license even though I currently have one issued by city or county. It is my belief that the requirement to pay an occupational tax for the purchase of a business license from city or county is a violation of state law.

O.C.G.A. Title 48, Chapter 13, Section 48-13-5, Paragraph (3) states in part:

(3) 'Location or office' shall include any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office.

Section 48-13-5, Paragraph (4) states:

(4) 'Occupation tax' means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession, or business and enacted by a local government as a revenue-raising ordinance or resolution.

Section 48-13-7, Paragraphs (a) and (b) states in part:

- (a) The governing authority of each county is authorized to provide by local ordinance or resolution for the levy, assessment, and collection of occupation tax on those businesses and practitioners of professions and occupations with no location or office in the state in accordance with this Code section.
- (b) The governing authority of each municipal corporation is authorized to provide by local ordinance or resolution for the levy, assessment, and collection of occupation tax on those businesses and practitioners of professions and occupations with no location or office in the state in accordance with this Code section.

section 48-13-7 Paragraph (e) states;

- (e) Businesses and practitioners subject to this Code section shall be required to pay occupation tax to only one local government in this state, the local government for the municipal corporation or county in which the largest dollar volume of business is done or service is performed by the individual business or practitioner.

The business license fee being required of me by city or county appears to be in direct violation of several paragraphs of O.C.G.A. Section 48-13-5, and therefore in violation of Georgia law. The collection of this fee is

illegal and I request that my payment of -_____ be refmded to me. I hope this matter can be resolved amicably.

Thanks for your assistance in this matter and I look forward to receiving my refund.

Sincerely,

Your Name