

**OFFICIAL MINUTES
COMMISSION MEETING OF THE CITY OF BRUNSWICK, GEORGIA
REGULAR MEETING
8:30 A. M., February 7, 1996**

PRESENT: His Honor Mayor Homer L. Wilson, Commissioners Roosevelt Lawrence, and Harold E. Jennings.

ABSENT: Commissioner Ken Plyman and Dr. James MacLeod

INVOCATION: The invocation was given by Mark Mitchell, City Manager.

APPROVAL OF MINUTES

Commissioner Lawrence moved and Commissioner Jennings seconded the motion approving the minutes of January 17, 1996. The motion passed unanimously.

DELEGATIONS

James Martin representing Addington Environmental appeared before the Commission to request disposing landfill wastewater (leakage) at the Academy Creek Wastewater treatment plant. Mr. Martin reported that they had entered into a contract with the City of Jesup for this service, but thanked the Commission for considering their request. Mayor Wilson thanked Mr. Martin.

PUBLIC HEARING

This being the date, time and place for Public Hearing on proposal to rezone Lot 281 of Montpelier from R-9 One Family Residential to LM Limited Medical. The City Manager stated that the request is to rezone an existing lot in Montpelier Subdivision to Limited Medical to allow operation of a doctor's office. The City Manager pointed out that the staff of Glynn County Planning and Zoning feels that rezoning the property would allow medical encroachment into a residential subdivision and recommended that the rezoning be denied.

Dr. Emri Comer representing Maxie Comer Sinderson stated that houses surrounding the property in Montpelier Subdivision are zoned Limited Medical and asked the Commission to consider rezoning the property to Limited Medical.

Commissioner Lawrence stated that he would like the Commission to take it under advisement, pointing out that this was the first Public Hearing.

Commissioner Jennings stated that he would also like to take the proposed rezoning under consideration. Commissioner Jennings pointed out that the City will be looking at the fifty one million dollar hospital expansion and how much land would be needed for the expansion.

Mayor Wilson stated that he would have to take a stand on spot rezoning. He stated that people built houses in that area to live in, and not to be encroached on. Most people have lived in the houses they own for most of their lives. Mayor Wilson stressed he was not against rezoning, but he finds it hard to support encroachment on neighbors. Mayor Wilson thanked Dr. Comer.

Mrs. Evelyn Waldron, a resident of the City stated that she met with members of the Hospital and was told the property would be considered for rezoning. Mrs. Waldron indicated she lived two doors down from the property. Mrs. Waldron expressed she had no objections to the proposed rezoning because she felt it was good progress.

Ileen Harold, a resident of the City stated she lived adjacent to the property and did not object to the proposed rezoning.

Jack Branch, a resident of the City stated that he owned property adjacent to the property and did not object to the proposed rezoning.

Mayor Wilson stated that he would like for the Commission to make sure that the proposed rezoning is compatible with property owners.

ALCOHOLIC BEVERAGE LICENSE RENEWAL

Petition received from Randy Blackman to retail beer and wine for consumption off premises at Winn Dixie, 1941 Glynn Avenue, and having been approved by the Chief of Police and the City Manager, Commissioner Lawrence moved and Commissioner Jennings seconded the motion granting the license. The motion passed unanimously.

PUBLIC HEARING ON AMENDING ORDINANCE NO. 877

The City Attorney stated that Ordinance Number 877 was advertised six weeks ago for a Public Hearing. The City Attorney indicated that state law requires Public Hearings for adoption of Ordinances be advertised.

Mayor Wilson recommended deferring the matter until the next meeting so that the full council could be present.

The City Attorney stated that the Public Hearing would be held on March 6, 1996 to give enough time to advertise the hearing for 15 days before the meeting.

BUSINESS LICENSE ORDINANCE

The City Manager stated the only persons that would be effected by the new business license ordinance is contractors. Ninety-two other businesses would be effected by a decrease. The City Manager recommended adopting Option I pointing out that it would reduce revenues by \$2,000.00.

Commissioner Lawrence asked would any businesses receive an increase in their business license. The City Manager stated that only class VI businesses would receive an increase.

The City Attorney stated that changes would be made in the new business licence ordinance for gross receipts sales outside the state and they will not be used in the computation for the city's business licenses.

Mr. Woodside stated that he submitted information to the City Attorney for consideration of class VI and other businesses. Mr. Woodside asked the Commission to continue to benefit businesses in the City by dropping the cap. Mr. Woodside stated he would like to see the City and County use the same business license ordinance. The City Manager stated that consideration will be given to all businesses.

Mayor Wilson stated he would like to have a full Commission present before taking any action.

Following a discussion Commissioner Lawrence moved and Commissioner Jennings seconded the motion adopting Option I of the Business License Ordinance. The motion passed unanimously.

AN ORDINANCE TO REPEAL ARTICLE III OF
CHAPTER 20 OF THE BRUNSWICK CODE; TO
ENACT A NEW ARTICLE WHICH SHALL BE
DESIGNATED AS ARTICLE III OF CHAPTER
20 OF THE BRUNSWICK CODE; TO PROVIDE
FOR THE REGISTRATION OF BUSINESSES
AND PRACTITIONERS OF PROFESSIONS AND
OCCUPATIONS AND FOR THE LEVY OF AN
OCCUPATION TAX ON SUCH BUSINESSES AND
PRACTITIONERS OF PROFESSIONS AND OCCU-
PATIONS, PURSUANT TO AN ACT OF 1995

(GA. LAWS 1995, PAGE 419 ET SEQ.;
AMENDED; TO PROVIDE FOR PENALTIES FOR
FAILURE TO COMPLY; TO REPEAL CONFLICT-
ING PROVISIONS; TO PROVIDE AN EFFECT-
IVE DATE; AND FOR OTHER PURPOSES.

THE COMMISSION OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1. Article III of Chapter 20 of the Code of the
City of Brunswick is hereby repealed.

Section 2. There is hereby enacted a new article which
shall be designated as Article III of Chapter 20 of the Code
of the City of Brunswick. The text of said Article III shall
provide as set forth in the attachment hereto designated
"Article III. Tax on Businesses and Occupations," together
with the Alphabetical Business Classification Index appended
thereto.

Section 3. This ordinance shall become of full force
and effect as of the date of adoption and shall be effective
to levy the tax provided for herein for the entire calendar
year of 1996 and subsequent years.

ARTICLE III. TAX ON BUSINESSES AND OCCUPATIONS

Sec. 20-40. Occupation tax required for business dealings in the city.

For the year 1996 and succeeding years thereafter, each
person engaged in any business, trade, profession or
occupation in the city, whether with a location in the city
or in the case of an out-of-state business with no location
in the state exerting substantial efforts within the state
pursuant to O.C.G.A. 48-13-7, shall pay an occupation tax
for said business, trade, profession or occupation; which tax
and any applicable registration shall be displayed in a
conspicuous place in the place of business if the taxpayer

has a permanent business location in the city. If the taxpayer has no permanent business location in the city, such business tax registration shall be shown to the marshal or his deputy or to any city police officer upon the request.

Sec. 20-41. Construction of terms; definitions.

(A) Whenever the term city is used herein , it shall be construed to mean the City of Brunswick, Georgia.

(B) As used in this Article, the term:

(1) Administrative fee means a component of an occupation tax which approximates the reasonable cost to handling and processing the occupation tax.

(2)(a) Gross receipts means the total revenue of the business or practitioner for the period, including without limitation to the following:

(i) Total income without deduction for the cost of goods or expenses incurred;

(ii) Gain from trading in stocks, bonds capital assets or instruments of indebtedness;

(iii) Proceeds from commissions on the sale of property, goods or services;

(iv) Proceeds from fees for services rendered; and

(v) Proceeds from rent, interest, royal-

ty or divided income.

(b) Gross receipts shall not include the following:

(i) Sales, use or excise tax;

(ii) Sales returns, allowances and discounts;

(iii) Interorganizational sales or transfers between or among the units of a parent-subsidary controlled group of corporations as defined by 25 U.S.C. 1563(a)(1) or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. 1563(a)(2);

(iv) Payments made to a subcontractor or an independent agent; and

(v) Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this Article, if such

funds constitute eighty percent or more of the organization's receipts.

(vi) Proceeds from sales to customers outside the state.

(3) Location of office shall include any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary 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.

(4) Occupation tax means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business for revenue-raising purposes.

(5) Dominant line means the type of business, within a multiple-line business, that the greatest amount of income is derived from.

(6) Person shall be held to include sole proprietors, corporations, partnerships, nonprofits or

any other form of business organization, but specifically excludes charitable nonprofit organizations which utilize fifty percent of their proceeds for charitable purposes.

(7) Practitioner of profession or occupation is one who by state law requires state licensure regulating such profession or occupation.

(8) Practitioners of professions and occupations shall not include practitioners who are employees of a business if the business pays an occupation tax.

Sec. 20-42. Administrative fee; no regulatory fees provided by this article.

(A) A nonprorated, nonrefundable administrative fee of \$30.00 shall be required on all business and occupation tax accounts for the initial start-up, renewal or reopening of those accounts.

(B) This article does not provide for the imposition of any regulatory fees and shall not be construed so as to impose such fees. Regulatory fees imposed by other provisions of this Code shall be in addition to the administrative fee and occupation tax levied in this article.

Sec. 20-43. Occupation tax levied; restrictions; limit on tax.

amount of occupation

(A) An occupation tax shall be levied upon those

businesses and practitioners of professions and occupations with one or more locations or offices in the city and upon the applicable out-of-state businesses with no location or

office within the state pursuant to O.C.G.A. 48-13-7 based upon the following criteria: Gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession or occupation as measured by nationwide averages derived from statistics, classifications or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service or successor agencies of the United States.

(B)(1) The tax classifications of specific bus-

nesses, professions or occupations shall be as designated in the Alphabetical Business Classification Index appended hereto.

(2) The tax rate determined by profitability

ratios in combination with gross receipts for each business, trade or occupation shall be as follows:

<u>Profitability Ratio/Tax Class</u>	<u>Tax Rate on Gross Receipts</u>
Class 1	.09 %
Class 2	.12 %
Class 3	.15 %
Class 4	.18 %

Class 5	.21 %
Class 6	.24 %
Class 7	.27 %

(3) In order to avoid economic disincentives for businesses and in order to promote economic development, the maximum amount of tax levied on any business or occupation, in addition to the administrative fee of \$30.00, shall be as follows:

<u>Profitability Ration/Tax Class</u>	<u>Maximum Amount of Tax</u>
Class 1	\$ 510.00
Class 2	\$ 680.00
Class 3	\$ 850.00
Class 4	\$1,020.00
Class 5	\$1,190.00
Class 6	\$1,360.00
Class 7	\$1,530.00

(C)(1) No business or practitioner shall be required to pay more than one occupation tax for each of its locations.

(2) No occupation tax will be required upon more than 100 percent of a business's gross receipts.

(3) No occupation tax will be required on receipts

on which such tax has been levied in other localities or states.

(4) An occupation tax shall be required from real estate brokers, agents or companies whose offices are located outside the city and who sell property inside the city.

(5) An occupation tax shall not be levied in any other manner except as described in this section.

(6) Occupation taxes are limited to the gross receipts earned in the city.

(7) Out-of-state businesses with no location in Georgia shall be assessed occupation taxes based on the gross receipts of the business as defined in O.C.G.A. 14-13-7 (See Sec 20-41(2)(a) and (b) of this Article.) which are reasonably attributable to sales or services in the state of Georgia.

Sec. 20-44. Paying occupation tax of business with no location in Georgia.

Registration and assessment of an occupation tax is hereby imposed on those businesses and practitioners of professions with no location or office in the State of Georgia if the business's largest dollar volume of business in Georgia is in the city and the business or practitioner:

(1) Has one or more employees or agents who exert substantial efforts within the jurisdiction of the city for the purpose of soliciting business or serving customers or clients; or

(2) Owns personal or real property which generate income and which is located within the jurisdiction of the city.

Sec. 20-45. Each line of business to be identified on business registration.

The business registration of each business operated in the city's jurisdiction shall identify the line or lines of business that the business conducts. No business shall conduct any line of business without first having that line of business registered with the city's Finance Department and that line of business being noted by the Finance Department upon the business registration form which is to be displayed by the business owner; and the business registration of each business operated in the city shall identify the dominant line of business that the business conducts.

Sec. 20-46. The number of businesses considered to be operating in the city.

Where a person conducts business at more than one fixed

location, each location or place shall be considered a separate business for the purpose of occupation tax.

**Sec. 20-47. Professionals as classified in O.C.G.A.
48-13-9(c), 1-18.**

Practitioners of professions as described in O.C.G.A. 48-13-9(c)(1) through (18) shall elect as their entire occupation tax one of the following:

(1) The occupation tax based on gross receipts combined with profitability ratios as set forth in Sec. 20-43 of this Article.

(2) A fee of \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this paragraph shall not be required to provide information to the city relating to the gross receipts of the business or practitioner. The per-practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.

The election provided for in this section shall be made

on an annual basis by March 1 of each year.

Sec. 20-48. Practitioners practicing exclusively for a government.

Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county or an instrumentality of any of the foregoing shall not be required to obtain a license or pay an occupation tax for that practice.

Sec. 20-49. Purpose and scope of tax.

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax applies only to those businesses and occupations which are covered by the provisions of O.C.G.A. 48-13-5 through 48-13-28. All other applicable businesses and occupations are taxed by the city pursuant to the pertinent general law and ordinance.

Sec. 20-50. When tax due and payable; effect of transacting business when tax delinquent.

(A) Each such occupation tax shall be for the year 1996 and succeeding calendar years thereafter unless other-

wise specifically provided. Said registration and occupation tax shall be payable January 1 of each year and shall, if not paid by March 1 of each year, be subject to penalties for delinquency as prescribed in this Article. On any new profession, trade or calling begun in the city in 1996 or succeeding years thereafter, the registration and tax shall be delinquent if not obtained immediately upon beginning business and a ten percent penalty shall be imposed. The tax registration herein provided for shall be issued by the Finance Department, and if any person, firm or corporation whose duty it is to obtain a registration shall, after said registration or occupation tax becomes delinquent, transact or offer to transact, in the city, any of the kind of profession, trade or calling subject to this Article without having first obtained said registration, such offender shall upon conviction in the Municipal Court be punished as provided in Sec. 15.8 of the Brunswick Code.

(B) In addition to the foregoing remedies, the marshal may proceed to collect in the same manner as provided by law for tax executions.

Sec. 20-51. Allocation of gross receipts of business with multiple intra-or interstate locations.

For those businesses that have multiple locations inside and outside the city where the gross receipts can be allocated to each location, the gross receipts used to determine the occupation tax assessed will be those gross receipts attributed to each city location. Where the dollar amount of gross receipts attributed locally cannot be determined in those businesses with multiple locations, the total gross receipts will be divided by the total number of locations in the city and elsewhere and allotted to those locations. Upon request, the business or practitioner with a location or office situated in more than one jurisdiction shall provide to the city the following:

(1) Financial information necessary to allocate the gross receipts of the business of practitioner; and

(2) Information relating to the allocation of the business's or practitioner's gross receipts by other local governments.

Where the business has locations outside the city and taxation is levied for a criteria other than gross receipts in the other local government(s), the city shall not assess more than the allotted share of gross receipts for the local operation.

Sec. 20-52. Exemption on ground that business is operated for charitable purpose.

No business on which a business registration or

occupation tax is levied by this Article shall be exempt from said registration or tax on the ground that such business is operated for a charitable purpose unless fifty percent or more of the entire proceeds of said business are devoted to such purpose.

Sec. 20-53. Evidence of state registration required if applicable; state registration to be displayed.

(A) Each person who is licensed ed by the Secretary of State pursuant to O.C.G.A. Title 43 shall provide evidence of proper and current state licensure before the city registration may be issued.

(B) Each person who is licensed ed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

Sec. 20-54. Evidence of qualification required if applicable

Any business required to obtain health permits, bonds, certificated of qualification, certificates of competency or any other regulator matter shall first, before the issuance of a city business registration, show evidence that such requirements have been met.

Sec. 20-55. Liability of officers and agents; registration required; failure to obtain.

All persons subject to the occupation tax levy pursuant to this article shall be required to obtain the necessary registration for said business as described in this article, and in default thereof the officer or agent soliciting for or representing such persons shall be subject to the same penalty as other persons who fail to obtain a registration.

Every person commencing business in the city after January 1 of each year shall likewise obtain the registration herein provided for before commencing the same; and any person transacting or offering to transact in the city any of the kinds of business, trade, profession or occupation without first having so obtained said registration shall be subject to penalties provided thereof.

Sec. 20-56. When registration and tax due and payable; effect of transacting business when tax delinquent.

(A) Each such registration shall be for the calendar year in which the registration was obtained unless otherwise specifically provided. There is hereby imposed a penalty upon each business which fails to apply for and obtain an appropriate business registration and pay all tax and fees as provided herein before March 1 of each year, and on March 1 of each year thereafter. Every person commencing business in the city after January 1 of each year shall obtain the registration required before commencing such business. Any person transacting or offering to transact in the city any business, trade, profession or occupation without first having obtained said registration shall be subject to the penalties provided in Sec. 20-57. Said penalties shall be in addition to all other penalties, civil criminal, herein provided; and may be collected by the remedies herein provided for collection of the occupation tax, and shall have the same lien and priority as the occupation tax to which the penalty is applied.

(B) The registration herein provided for shall be issued by the Finance Department, and if

any person, firm or corporation whose duty it is to obtain a registration shall, after said occupation tax becomes delinquent, transact or offer to transact in the city of the kind of business, trade, profession or occupation without having first obtained said registration, such offender shall be subject to the penalties provided thereof.

Sec. 20-57. Penalty for violation of article.

Any person convicted of violating any provision of this article shall be subject to punishment as provided in Sec. 15-8.

Sec. 20-58. City marshal; citation and arrest powers.

The city marshal and his designated deputy or deputies shall act as business inspectors for the purpose of enforcement of this article, and they shall have full power to issue citations and to make arrests in conjunction with any violation of this article.

Sec. 20-59. Business not covered by this article.

The following businesses are not covered by the provisions of this article but may be assessed an occupation tax or other type of tax pursuant to the provisions of general state law or other local law where applicable:

- (1) Those businesses regulated by the Public Service Commission.
- (2) Those electric service businesses organized under O.C.G.A. Ch. 46-3.
- (3) Any farm operation

for the production from or on the land of agricultural products, but not including agribusiness. (4) Cooperative marketing associations governed by O.C.G.A.

2-10-105. (5) Insurance companies governed by O.C.G.A. 33-8-8 et seq. (6)

Motor common carriers governed by O.C.G.A. 46-7-15. (7) Those businesses governed by O.C.G.A. 48-5-355 (businesses that purchase carload lots or guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and

hulls). (8) Agricultural products and livestock raised in the state, governed by O.C.G.A. 48-5-356. (9) Depository financial institutions governed by O.C.G.A.

48-6-93 (10) Facilities operated by a charitable trust governed by O.C.G.A.

48-13-55. **Sec. 20-60. Occupation tax inapplicable where prohibited**

by law or provided for pursuant to other existing law .

An occupation tax shall not apply to the gross receipts of any part of a business where such levy is prohibited or exempted by state or federal law.

Sec. 20-61. Occupation taxes levied on business to be transacted during current calendar year; filing of returns showing gross receipts during preceding calendar year.

(A) All occupation taxes levied under this article

are levied on the amount of business to be transacted during the current calendar year. However, for convenience of both the city and the taxpayer, each business subject to the occupation tax levied in section 20-43 shall, on or before the dates hereafter set forth, file with the Finance Department the return hereinafter specifically provided for, showing the gross receipts of that business during the preceding calendar year.

This return shall be used as the basis for making estimated payments on the occupation tax for

the current calendar year. The actual and final amount of tax levied for business transacted in the current calendar year shall be paid in accordance with a final return to be made after the end of the year, in accordance with the procedure set forth herein.

(B) The owner, proprietor, manager or executive officer of the business subject to said occupation tax for the current calendar year shall, at the end of the preceding year and on or before March 1 of the current calendar year file with the Finance Department, on a form furnished by the Finance Department, a signed return setting forth the amount of gross receipts of such business for the entire preceding calendar year. This return will be used to determine the final tax for the calendar year just completed and as an estimate of the gross receipts and occupation tax for the current year.

(C) Where a business subject to the occupation tax for calendar year has been conducted for only a part of the preceding year, the amount of gross receipts for such part shall be reported in said return. Said return shall also show a figure putting the receipts for such part of a year on an annual basis with the part-year receipts bearing the same ratio to the whole-year gross receipts as the part year bears to the whole year. Said figure shall be used as the estimate of the gross receipts of the business for the current calendar year in determining the business tax liability.

Sec. 20-62. Filing of return showing actual gross receipts during calendar year; procedure where taxes overpaid or underpaid.

(A) On or before March 1 of each year the owner, proprietor, manager or executive officer of the business liable for said occupation tax levied for the year shall file with the Finance Department on a form furnished by the

Department a signed return setting forth the actual amount of the gross receipts of such business during the preceding year.

(B) If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of said tax provided for in this article, exceeds the amount of occupation tax theretofore paid by said business based on the estimate filed pursuant to section 20-61 hereof, the difference in said amount shall be due and payable by the taxpayer to the city by March 1 of the current year and delinquent if not paid on or before said date.

(C) If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of said tax provided for in this article is less than the amount of occupation tax theretofore paid by said business based on the estimate filed pursuant to section 20-61 hereof, the difference in said business continues to be conducted during the current calendar year, shall be credited to the amount of occupation tax to be paid by said business for the current year.

Sec. 20-63. When occupation tax due and payable.

The amount of occupation tax shall be payable to the city at the office of the Finance Department on January 1 of each year and shall be delinquent if not paid on or before March 1 each year.

Sec. 20-64. Payment of occupation tax by newly established

businesses. In the case of a business subject to occupation tax for a calendar year, which was not conducted for any period of time in the corporate limits of the city in the preceding year, the owner, proprietor, manager or

executive officer of the business liable for occupation tax shall estimate the gross volume of revenue from the date of commencement of business, to the end of the calendar year and the tax shall be paid on the basis of such estimate.

Sec. 20-65. More than one place or line of business.

Where a business is operated at more than one place or where the business includes more than one line, the business shall pay an occupation tax in accordance with the prevailing tax rate for the dominant line at each location.

Sec. 20-66. Returns confidential.

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee or agent of the city or any other person to divulge or make known in any manner the amount of gross receipts or any particulars set forth or disclosed in any occupation tax return required under this Article. All contents of such returns shall be confidential and open only to the officers, employees and agents of the city using said returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by the city shall be classed as employees. Nothing herein shall be construed to prohibit the publication by city officials of

statistics, so classified as to prevent the identification of particular reports or returns and items thereof; or the inspection of the records by duly qualified employees of the tax departments of the state, federal or other local governments.

Sec. 20-67. Inspection of books and records.

In any case the Finance Department of the city, through its officers, employees, agents or representatives, shall have the right to inspect the books and records of any business for which a return has been made, and upon demand of the Finance Department, such books and records shall be submitted for inspection by a representative of the city within thirty days. Failure to submit such books and records within thirty days shall be ground for revocation of the tax registration currently existing to do business in the city. If it is determined that there is a deficiency in the amount of tax paid as a result of underreporting the volume of gross receipts, the taxpayer shall be liable for the amount of such deficiency plus a penalty of ten percent and interest at the rate of twelve percent calculated from the date of delinquency.

Sec. 20-68. Effect of failure to comply.

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, upon any tax or part thereof becoming delinquent and remaining unpaid, the Finance Department or City Marshal shall be authorized to request, and the City Clerk shall be authorized to issue execution for the correct amount of said tax against the persons, partnership or corporation liable for said tax, which execution shall bear interest at the rate of twelve percent per annum from the date when such tax became delinquent, and the lien shall cover the property of the person, partnership or corporation in the same manner as an execution for ad valorem taxes.

ALPHABETICAL BUSINESS CLASSIFICATION INDEX

<u>BUSINESS DESCRIPTION</u>	<u>TAX</u>	<u>SIC #</u>	<u>CLASS</u>
Abstract land title companies	65	5	
Academies, elementary, secondary and college	82	3	
Accident and health insurance	63	2	
Accounting service	87	4	

Acid waste, collection and disposal of	49	5
Acoustical contractors	17	2
Actors and actresses	79	5
Actuaries, consulting	89	5
Addressing service	73	4
Adoption services	83	2
Adult day care centers	83	2
Aerobic dance and exercise classes	79	5
Agents, talent, theatrical	79	5
Agricultural consulting	87	5
Agricultural equipment repair	76	4
Agricultural loan companies	61	7
Aircraft dealers, retail	55	1
Air conditioning contractor	17	2
Air conditioning service and repair	76	4
Airplane rental and leasing	73	4
Air pollution control equipment and supplies, wholesale	50	1
Air taxi services	45	1
Aircraft equipment and supplies, wholesale	50	1
Airport limousine, scheduled service	41	2
Alcohol treatment, outpatient clinics	80	2

Alcoholism counseling, nonresidential	83	2
Alcohol rehabilitation centers, residential	83	2
Alterations, clothing	72	4
Ambulance service	41	2
Ambulance services, air	45	1
Amusement and recreation services	79	5
Amusement centers and parks	79	5
Amusement machines, coin operated	79	5
Animal hospital	07	3
Animal specialty and livestock farms, general	02	4
Answering service	73	4
Antique dealers, retail	59	2
Antiques, repair and restoration	76	4
Apartment buildings or complexes, rental	65	6
Apparel accessory stores, retail	56	3
Apple orchards and farms	01	4
Appliances rental and leasing	73	4
Appliances, household, dealers	57	1
Applications software, computer, prepackaged	73	4
Applications software, programming, custom	73	4

Appraisers, except real estate	73	4
Appraisers, real estate	65	6
Appraisers, amusement	79	5
Architects	87	5
Architectural engineering services	87	5
Armature rewinding	76	4
Armored car service	73	4
Art dealers, retail	53	2
Artists, commercial	73	4
Artists, studios, noncommercial	89	5
Artists' supply and material stores, retail	59	2
Athletic arena or clubs, where admission is charged	79	5
Attorneys	81	5
Auctioneers, commission or fee basis	73	4
Auction rooms (general merchandise), retail	59	2
Auditing service, accounts	87	5
Automatic sprinklers, wholesale	50	1
Automobile, automatic car wash	75	2
Automobile, body and paint shop	75	2
Automobile accessories, dealers	55	1

Automobile dealers, retail, new and used	55	1
Automobile loan finance companies	61	7
Automobile parts, retail	55	1
Automobile parts, wholesale	50	1
Automobile rental or leasing, not including driver	41	2
Awning installation contractors	17	2
Awning shops, retail	59	2
Backpacking, hiking and mountaineering equipment, retail	59	2
Bait and tackle shops, retail	59	2
Bakery, retail	54	1
Bakery products, manufacture only	20	4
Bakery products, wholesale only	51	1
Ballroom, leased or rented for dancing or parties	79	5
Bands, dance	79	5
Banks	60	7
Barber schools and colleges	72	4
Barber shops	72	4
Barber supplies, wholesale	50	1
Beauty schools	72	4
Beauty shops	72	4

Beauty supplies, wholesale	50	1	
Beeper (pager) communications services	48	5	
Belting, wholesale	50	1	
Beverage manufacture, all types	20	1	
Bicycle dealers, retail	59	2	
Bicycle rental	76	4	
Bicycle supplies, wholesale	50	1	
Billboard, firms engaged in the erection and lease of space	73	4	
Billiard or pool hall	79	5	
Biological laboratories	80	2	
Biological research	87	5	
Bituminous coal and ignite mining	12	2	
Blacksmith	76	4	
Blood banks	80	2	
Blowers and blower systems, manufacturing	35	5	
Blueprinting service	73	4	
Boarding house, including fraternity and sorority	70	2	
Boat dealers, retail	55	1	
Boat supplies and accessories, retail	55	1	
Boilermaker shops, repair of boilers	76	4	

Boilers, wholesale	50	1
Boiler, erection and installation - contractors	17	2
Bolts, nuts and screws, dealers, wholesale	50	1
Bondpersons	73	4
Book publishers	27	5
Book store, retail	59	2
Booking agent, except motion pictures	79	5
Bookkeeping and billing services	87	5
Bootblacks, bootblack stands	72	4
Bottlers' supplies, wholesale	50	1
Bowling alleys	79	5
Bowling equipment and supplies, retail	59	2
Bowling equipment and supplies, wholesale	50	1
Box, manufacturing	26	5
Boxing or wrestling matches	79	5
Box lunch stands	58	2
Brake linings, wholesale dealers	50	1
Bridal shops, retail	56	3
Building cleaning service, interior	73	4
Building contractors	(see contractors)	

Building materials and supplies, retail	52	1
Building materials, wholesale	50	1
Burglar alarm, installation only	17	2
Burglar alarm, maintenance and monitoring only	73	4
Bus and motor coach company	41	2
Bus terminals	41	2
Business agents or brokers, buying and selling business concerns	73	4
Business consultant, except finance- investment	73	4
Business credit institutions	61	7
Business forms, manufacturing	27	5
Business forms, retail	59	2
Business machines	(see office machines)	
Business schools	82	4
Buyers clubs	72	4
Cabins and cottages	70	2
Cable laying construction, contractors	16	2
Cafeterias	58	2
Cake decorating supplies, retail	59	2
Camera and photographic supplies, retail	59	2

Camera and supplies, wholesale	50	1
Camera repair shop	76	4
Camera stores, video - retail	57	1
Campers (recreational vehicles), rental	75	2
Campers and other recreational vehicles, retail	55	1
Campgrounds	70	2
Camping equipment other than trailers, retail	59	2
Candy, retail	54	1
Candy, wholesale	51	1
Canvassers	59	2
Car wash	75	2
Carnival operation	79	5
Carpentry work - contractors	17	2
Carpet and rug cleaning	72	4
Carpet and rug dealers, retail	57	1
Carpet layers, contractors	17	2
Carpets, wholesale	50	1
Casualty insurance carrier	63	3
Caterers	58	2
Ceiling contractors	17	2

Cement manufacture	32	5
Cement products, wholesale dealers	50	1
Cemetery companies, agents or dealers in cemetery lots	65	6
Cemetery upkeep, independent	07	3
Centers for senior citizens	83	2
Certified public accountant	87	5
Charm, fashion, finishing and/or modeling schools	82	4
Check cashing agencies	60	1
Check validation service	73	4
Cheese, manufacturer or processors	20	4
Chemicals and allied products, manufacturing	28	6
Child care centers	83	2
Childbirth preparation classes	80	2
Children's homes	83	2
Chiropractors	80	2
Christmas trees, retail	52	1
Cigar and cigarette stores and stands, retail	59	2
Claim adjustment agencies	64	5
Clay, stone and glass products,	32	5

manufacturing

Cleaning of garments	72	4	
Clothing, dealers in secondhand clothing	59		2
Clothing manufacturers	23		3
Clothing, rental	72	4	
Clothing, retail	56	3	
Clothing, wholesale	51	1	
Coal dealers, retail	59	2	
Coal dealers, wholesale	50	1	
Coffee dealers, wholesale	51	1	
Collection agencies	73	4	
Commercial art and illustration	73	4	
Commodity brokers and dealers (contracts)	62		5
Communication	48	5	
Computer consultants	73	4	
Computer equipment and software stores, retail	57		1
Computer facilities management services	73		4
Computer hardware and peripheral equipment, rental or leasing	73	4	
Computer input-output service	73		4
Computer operator and software training	82		4

Computer photography or portraits	72	4
Computer programming and other software services	73	4
Computer programs or systems software development, custom	73	4
Computer repair and maintenance	73	4
Computer repair training	82	4
Computer software, prepackaged, publishers of	73	4
Computer software stores, retail	57	1
Computer software writers, free-lance	73	4
Computer stores, retail	57	1
Computer time brokerage	73	4
Computer-aided design (CAD) systems services	73	4
Computer-aided engineering (CAE) systems services	73	4
Computer-aided manufacturing (CAM) systems services	73	4
Computers, wholesale	50	1
Concrete manufacturer, block, brick and other products	32	5
Concrete manufacturer, ready mixed and transit-mixed	32	5
Concrete products dealers, wholesale	50	1
Concrete work contractors (driveways,		

sidewalks and floors only)	17	2
Concrete work contractors (roads, highways and streets)	16	2
Consultant, finance-investments	62	5
Contractors, building	15	1
Contractors, heavy construction other than building	16	2
Copying service	73	4
Cosmetics, manufacturer	28	6
Cosmetics, wholesale	51	1
Cosmetics dealers, retail	59	2
Cotton brokers, agents or warehouseman	62	5
Cotton compresses and warehouses	42	2
Cotton fabrics, manufacture	22	2
Cotton ginning	07	3
Counseling services	83	2
Cracker manufacture	20	4
Credit reporting agencies	73	4
Credit unions	60	7
Dairy products, processing	20	4
Dairy products, wholesale	51	1
Dairy products, retail	54	1

Dairy supplies, wholesale	51	1
Dance halls	79	5
Dancing academies or schools	79	5
Data processing services	73	4
Dating service	72	4
Day care centers	83	2
Decorators, interior	73	4
Delicatessen	54	1
Delivery service (messenger/courier), vehicular	42	2
Dental equipment and supplies, wholesale	50	1
Dental laboratories and/or dentists	80	2
Department stores	53	2
Detective agencies	73	4
Diaper service	72	4
Disk and diskette conversion services	73	4
Disk drives and diskettes, wholesale	50	1
Disks, music and video, retail	57	1
Dog kennels and/or grooming	07	3
Dogs, rental of, for protection services	73	4
Dormitories, commercially operated	70	2
Drapery stores, retail	57	1

Dressmakers for retail trade	56	3
Driver training school	82	4
Drug store, retail	59	2
Drugs, wholesale	51	1
Dry-cleaning, coin-operated	72	4
Dry-cleaning, retail	72	4
Dry-cleaning equipment and supplies, wholesale	50	1
Dry goods, wholesale	51	1
Dry wall contractors	17	2
Dyeing and cleaning plants, except rug cleaning	72	4
Earth moving for building construction - contractors	17	2
Earth moving, not connected with building construction-general contractors	16	2
Editing service	73	4
Educational consulting, except management	87	5
Educational motion picture production	78	3
Educational research	87	5
Educational services and schools	82	4
Eggs, retail	54	1
Eggs, wholesale	51	1

Electric, gas and sanitary services (utilities)	49	5
Electric light bulbs, wholesale	50	1
Electric power company (utility)	49	5
Electrical appliances and supplies, retail	57	1
Electrical appliances and supplies, wholesale	50	1
Electrical appliances, repair	76	4
Electrical contractors	17	2
Electrical machinery, equipment and supplies, manufacturing	36	5
Elevators, including repair, wholesale	50	1
Employment agencies	73	4
Engineering, architectural and/or surveying services	87	5
Engraving	27	5
Entertainment, except motion pictures	79	5
Equipment rental and leasing	73	4
Escort services	72	4
Excavating and foundation contractors, building construction only	17	2
Excavating contractors other than building	16	2
Explosives, sales and distributors,		

wholesale	51	1
Exterminators	73	4
Fabric shops, retail	59	2
Factors	61	7
Farm equipment and machinery, wholesale	50	1
Farm supplies, wholesale	51	1
Feeds, for pets and other animals, manufacture	20	4
Fencing contractors	17	2
Fertilizer manufacture	28	6
Fertilizer , wholesale	51	1
Field warehousing	73	4
Film developers, for general public	73	4
Film distributor	78	3
Film exchanges and libraries, motion picture	78	3
Film strip and slide producers	73	4
Finance companies	61	7
Fire extinguishers, service of	73	4
Fire extinguishers, wholesale	50	1
Fire insurance carriers	63	3
Fish, tropical fish, retail	59	2

Fish and seafood stores, retail	54	1
Fish aquariums, retail	59	2
Fish bait, retail	59	2
Fisheries	09	3
Fish or other seafood, wholesale	51	1
Fixtures and furniture, manufacturing	25	3
Floor covering, retail	57	1
Floor covering, wholesale	50	1
Flooring contractors	17	2
Florists, retail	59	2
Florists, wholesale	51	1
Food, retail dealer, not consumed on premises	54	1
Food broker	51	1
Foundation contractors, bldg., construction only	17	2
Foundries	33	3
Freight forwarders	47	1
Fruit and produce, retail	54	1
Fruit and produce, wholesale	51	1
Fuel dealers, retail	59	2
Funeral homes, funeral directors and/or undertakers	72	4

Fur, retail	56	3
Furnace or heating repair contractors	17	2
Furniture dealers, retail	57	1
Furniture dealers, second-hand, retail	59	2
Furniture and fixtures, manufacturing	25	3
Furniture, wholesale	50	1
Furniture repairing, refinishing and reupholstering	76	4
Gambling machines, operation of	79	5
Games, computer software, prepackaged	73	4
Garages, automotive repair	75	2
Garbage collection, local, without disposal	42	2
Garbage collection and disposal	49	5
Garment pressing and alteration	72	4
Gas, dealers in liquefied petroleum gas delivered to customers' premises, retail	59	2
Gas, natural gas company	49	5
Gas, transmission of liquefied petroleum gas and natural gas through mains	49	5
Gasoline, wholesale	51	1
Gasoline service stations	55	1
General merchandise stores, retail	53	2

Gift shops	59	2
Gas installation contractors	17	2
Glass, replacement and repair, automotive	75	2
Glass, retail	52	1
Glass, stone and clay products, manufacturing	32	5
Golf courses, including miniature	79	5
Grading, general contractor	16	2
Grain broker (commodity)	62	5
Grain dealers, wholesale	51	1
Grain elevators, storage only	42	2
Graphic arts	73	4
Gravestones, finished, retail	59	2
Greeting cards, retail	59	2
Grocers, retail	54	1
Guns, retail	59	2
Guns, wholesale	50	1
Gunsmiths, repair of guns	76	4
Hairdressers and/or stylists	72	4
Hardware, retail	52	1
Hardware, wholesale	50	1
Hat cleaning and blocking, retail	72	4

Hatchery, poultry	02	4	
Hats, retail	56	3	
Health clubs	79	5	
Health food stores, retail	54	1	
Health insurance carrier	63	3	
Health services, general	80	2	
Hearing aids, retail	59	2	
Heating contractor	17	2	
Heavy construction other than building	16	2	
Highway and street construction	16	2	
Hobby shops, retail	59	2	
Holding companies	67	7	
Home furnishing stores, retail	57	1	
Horticulturists	07	3	
Hosiery, retail	56	3	
Hosiery, wholesale	51	1	
Hosiery mills	22	2	
Hospital equipment and supplies, wholesale	50	1	
Hospitals insurance carrier	63	3	
Hospitals, animal	07	3	
Hospitals, sanitarium and like institutions	80	2	

Hot tubs, retail	59	2
Hotel supplies, wholesale	50	1
Hotels, except residential	70	2
House mover and wrecker	17	2
House-to-house, retail	59	2
Ice cream, manufacture	20	4
Ice cream dealers, retail, consumed on premises	58	2
Ice cream dealers, retail, not consumed on premises	54	1
Ice dealers, retail	59	2
Ice dealers, wholesale	51	1
Ice-making machinery and equipment, wholesale	50	1
Ice manufacturers	20	4
Industrial chemicals, wholesale	51	1
Industrial laundries	72	4
Insemination, artificial - livestock	07	3
Installment sales finance, other than banks	61	7
Insulation contractor	17	2
Insurance agents, brokers and other insurance services	64	5
Insurance carriers, all types	63	3

Insurance solicitors	64	5
Intercommunication equipment installation contractor	17	2
Interior decorator	73	4
Investment counselors	62	5
Investment firm, general brokerage	62	5
Investment offices (management)	67	7
Iron brokers	62	5
Irrigation systems, landscape services	07	3
Janitor or housekeeping service	73	4
Janitor or housekeeping supplies, wholesale	50	1
Jewelry, retail, except costume	59	2
Jewelry, repair, including watch repair	76	4
Jewelry, wholesale	50	1
Karate instruction	79	5
Kennels	07	3
Kitchen contractors	17	2
Knitting mills	22	2
Laboratory equipment and supplies, wholesale	50	1
Lamp dealers, retail	57	1
Lamp dealers, wholesale	50	1

Lamp manufacturers	36	5
Land title or warranty company	65	6
Landscape services and landscape architects	07	3
Laundries, including automatic machines coin-operated and industrial	72	4
Lawn care	07	3
Lawn and garden supplies, retail	52	1
Lawn mower repair shops	76	4
Lawyers	81	5
Learning centers	82	4
Leased equipment	73	4
Leasing companies, vehicles without drivers	75	2
Leather and leather products, manufacturing	31	3
Leather goods, retail	59	2
Leather goods, wholesale	51	1
Legal services	81	5
Life insurance carrier	63	3
Linen shop, retail	57	1
Linen supply service	72	4
Liquefied petroleum gas, delivered to customers' premises, retail	59	2

Loan companies, licensed small	61	7
Locksmiths	76	4
Lodging and rooming houses	70	2
Luggage, retail	59	2
Lumber, manufacture	24	2
Lumber merchants, operating lumber yards, retail	52	1
Lumber merchants, operating lumber yards, wholesale	50	1
Machine shops	35	5
Magazine stores and stands, retail	59	2
Mail order business	59	2
Management consultants	73	4
Management investment companies	67	7
Managers, real estate	65	6
Manicurists	72	4
Mantel work, contractors	17	2

MANUFACTURING

Bakery products	20	4
Canned, frozen and preserved food products	20	4
Chemicals and other allied products	28	6
Computer and office equipment	35	5

Diary products	20	4
Electric lighting and wiring equipment	36	5
Electronic and other electrical equipment and components, except computer equipment	36	5
Fabricated metal products, except machinery and transportation equipment	34	4
Furniture and fixtures	25	3
Grain mill products	20	4
Household furniture	25	3
Household appliances	36	5
Instruments for measuring, analyzing and controlling	38	5
Jewelry, silverware and plated ware	39	4
Knitting mills	22	2
Leather and leather products	31	3
Logging	24	2
Machinery, except electrical	35	5
Manufacturing, not otherwise classified	39	4
Meat products	20	4
Men's women's and children's clothing	23	3

Metal products, primary	33	3
Paper and allied products	26	5
Pet and other animal food	20	4
Petroleum refining and relating industries	29	5
Photographic equipment and supplies	38	5
Printing, publishing and allied industries	27	5
Rubber and miscellaneous plastics products	30	3
Sawmills and planing mills	24	2
Ship and boat building and repairing	37	2
Sporting and athletic goods	39	4
Stone, clay, glass and concrete products	32	5
Sugar and confectionery products	20	4
Surgical, medical and dental instru- ments	38	5
Textile mill products	22	2
Transportation equipment	37	2
Wood products, except furniture	24	2
Yarn and thread mills	22	2
Masonry and stonework contractors	17	2
Massage	72	4

Mattress and bedsprings manufacture	25	3
Mattress renovating	76	4
Mattresses, retail	57	1
Meat, retail	54	1
Meat, wholesale	51	1
Meat slaughtering and/or packing plants	20	4
Mechanical contractors	17	2
Medical and other health services, including laboratories	80	2
Medical insurance carriers	63	3
Men's furnishings, retail	56	3
Message service	73	4
Metal products manufacturing, primary	33	3
Milk, retail	54	1
Milk depots, wholesale	51	1
Millinery, wholesale	51	1
Millinery, shops or stores, retail	56	3
Mill products, flour and other grain	20	4
Mill products, flour, wholesale	51	1
Mining, coal	12	2
Mining, metal	10	6
Mining, oil and gas extraction	13	6

Mining and quarrying of nonmetallic minerals, except fuels	14	5
Miscellaneous business services, not otherwise classified	73	4
Mobile home sites, rental	65	6
Mobile homes, transportation of	42	2
Monuments, retail	59	2
Mortgage brokers	61	7
Motels, except residential	70	2
Motels, residential	65	6
Motion picture distributors, producers or agents	78	3
Motion picture operators	78	3
Motion picture theater or drive-in	78	3
Motor freight lines	42	2
Motor vehicle drivers training school	82	4
Motorcycle dealers, retail	55	1
Motorcycle rental	79	5
Motors, outboard, dealers, retail	55	1
Movers, storage only	42	2
Movers, trucking with or without storage	42	2
Music, sheet, or musical instruments, retail	57	1

Music distribution systems, coin-operated	73	4
Music distribution systems, except coin-operated	73	4
Musical instrument repair shops	76	4
Mutual funds, selling by independent agents	62	5
Natural gas and/or liquefied petroleum gas, storage, transmission and distribution	49	5
Newspapers, publishing of	27	5
Newspapers, retail	59	2
Newspapers, wholesale	51	1
Newsstands	59	2
Nonresidential building operators	65	6
Nontheatrical motion picture production	78	3
Notes, endorsers and buyers	62	5
Notions and novelties, retail	59	2
Nursery, retail, lawn and garden supplies	52	1
Nursery schools	83	2
Nurses, all types	80	2
Nursing homes, convalescent, health care	80	2
Nursing homes, residential type, health care incidental	83	2
Nursing schools	82	4

Office buildings, rental	65	6
Office furniture, retail	57	1
Office furniture, wholesale	50	1
Office machines, equipment and/or supplies, retail	59	2
Office machines, rental	73	4
Office machines, service and repair	76	4
Office secretarial service	73	4
Office supplies, wholesale	51	1
Oil, fuel, wholesale	51	1
Ophthalmic goods, wholesale	50	1
Optical goods, manufacture	38	5
Optical goods, retail	59	2
Optical goods or supplies, wholesale	50	1
Opticians	59	2
Optometrists	80	2
Orthopedic and artificial limb stores, retail	59	2
Operators of nonresidential, residential and/or apartment buildings	65	6
Operators of mobile home sites	65	6
Osteopathic physicians	80	2

Packing goods for shipping	47	1
Packing house, cold storage	42	2
Paging services	48	8
Paint manufacturers	28	6
Paint, retail	52	1
Paint, wholesale	51	1
Painting and paper hanging contractors	17	2
Paper and allied products, manufacturing	26	5
Parcel delivery companies, except air	42	2
Parking lots and garages	75	2
Parking spaces (trailer park)	70	2
Paving and asphalt contractors	16	2
Pawnbrokers, all types and classifications	59	2
Peddlers, all types and classifications	59	2
Personal holding companies	67	7
Personal loan companies	61	7
Personal services	72	4
Personal shopping service	72	4
Pest control in structures	73	4
Pet and other animal food manufacture	20	4
Petroleum refining and related industries	29	5

Pet shops	59	2
Pharmacies	59	2
Phonograph record businesses, wholesale	50	1
Phonographs and records, retail	57	1
Photocopying service	73	4
Photograph developing and retouching	73	4
Photographers, commercial	73	4
Photographers, portrait, for the general public	72	4
Photographic school	72	4
Photographic supply stores, retail	59	2
Physical therapist	80	2
Physicians	80	2
Pianos and organs, retail	57	1
Picture and/or picture frames, dealers, retail	59	2
Pipe laying contractors	16	2
Pizzerias	58	2
Plastering and dry wall contractors	17	2
Plumbing, heating and air conditioning contractors	17	2
Plumbing supplies, retail	52	1
Plumbing supplies, wholesale	50	1

Poultry and egg production	02	4
Poultry equipment, wholesale	50	1
Poultry hatcheries	02	4
Poultry slaughtering, dressing and/or packing	20	4
Printing, all types	27	5
Produce markets and stands, retail	54	1
Programming services, computer, custom	73	4
Psychologists	80	2
Public relations services	87	5
Publishers	27	5
Pumps, wholesale	50	1
Quarrying	14	5
Radiator, repairs, automotive	75	2
Radio and television, for rent or lease	73	4
Radio and television, retail	57	1
Radio and television repairs	76	4
Radio and television stations, including CATV	48	5
Radio, phonographs and television, dealers supplies, wholesale	50	1
Railroad companies	40	4

Real estate, dealers in or agents for, including renting, contracting or charging for repairs on houses; dealers without offices; brokers for real estate loans	65	6
Real estate, leasing and/or renting	65	6
Records, retail	57	1
Recreation center	79	5
Recreational vehicles, retail	55	1
Reducing salons	79	5
Refrigerators and freezers, retail	57	1
Refrigerators, wholesale or distributors	50	1
Rehabilitation center, outpatient	80	2
Religious goods store, retail	59	2
Rental service, miscellaneous, not otherwise listed	73	4
Repair services, miscellaneous	76	4
Research and development laboratories	87	5
Residential building operators	65	6
Resort hotels	70	2
Restaurant supplies and equipment, wholesale	50	1
Restaurants (including not only places where meals are served and the public invited but also any place where meals are served to limited or restricted		

classes of persons for pay)	58	2
RETAIL TRADE		
Apparel and accessories	56	3
Automobile dealers	55	1
Building materials, hardware, garden supply and mobile home dealers	52	1
Department and variety stores	53	2
Eating and drinking places	58	2
Food markets or grocery stores	54	1
Food stores	54	1
Gasoline service stations	55	1
General merchandise stores	53	2
Home furniture, furnishings and equipment	57	1
Miscellaneous retail stores not otherwise listed	59	2
Paint, glass and wallpaper stores	52	1
Riding schools, including academies, renting horses to ride	79	5
Roofing, retail	52	1
Roofing, wholesale	50	1
Roofing contractors	17	2
Rooming house, including fraternity and sorority	70	2

Rubber and miscellaneous plastics products manufacturing	30	3	
Rubber stamps, retail	59	2	
Rug cleaning, not connected with laundries	72	4	
Rugs, including carpets, retail	57	1	
Salvage	73	4	
Sand dealers, retail	52	1	
Sand dealers, wholesale	50	1	
Sandwiches, manufacture for sale off premises	20	4	
Sandwiches, retail consumed on premises	58	2	
Sanitariums	80	2	
Savings and loan associations	60	7	
Saws, sharpening and repair	76	4	
Saws, wholesale	50	1	
Scales, coin-operated, operation of	72	4	
Scales, wholesale	50	1	
School supplies, including books, dealers retail	59	2	
School supplies, wholesale	50	1	
Scrap yard	50	1	
Screening machinery, industrial, wholesale	50	1	

Screens, door and window (metal), manufacturing	34	4	
Screens, door and window (wood), manufacturing	24	2	
Seamstresses	72	4	
Secondhand goods of any description	59	2	
Secretarial service	73	4	
Seeds, bulbs and/or nursery stock, retail	52	1	
Self-help group homes and organizations	83	2	
Service stations	55	1	
Sewer, septic tank and cesspool service	76	4	
Sewing machines, manufacture	36	5	
Sewing machines, retail	57	1	
Sewing machines, wholesale	50	1	
Sheet metal contractors	17	2	
Shirt manufacturers	23	3	
Shoe dealers, retail	56	3	
Shoe repair shops	72	4	
Shoes, wholesale	51	1	
Sign painting and lettering service	73	4	
Sign service, outdoor advertising	73	4	
Silk screen design	73	4	

Skiing equipment, retail	59	2	
Small loan lenders	61	7	
Social club	86	2	
Soda fountain supplies, wholesale	50	1	
Soda fountains	58	2	
Soft drink bottlers	20	4	
Soft drink distributors	51	1	
Soft drink stands, retail	58	2	
Sporting goods, retail	58	2	
Sporting goods, wholesale	50	1	
Sporting goods rental	79	5	
Stables, riding	79	5	
Stained glass artists	89	5	
Stationery, including books, retail	59	2	
Steam, hot air, vapor and hot water contractors	17	2	
Stenographer and stenographic services	73	4	
Stock brokers and dealers	62	5	
Stone, clay and glass products, manufacturing	32	5	
Stove dealers, retail	57	1	
Stove repairs	76	4	

Stoves, wholesale	50	1
Structural steel erection contractors	17	2
Subdividers and developers of real estate	65	6
Surgical instruments, wholesale	50	1
Surveying services	87	5
Swimming pool contractors	17	2
Swimming pool supplies, retail	59	2
Swimming pools	79	5
Tailors, custom, retail	59	2
Tailor shops, repair	72	4
Tape recorders, retail	57	1
Tax recorders, retail	72	4
Taxicab operations	41	2
Taxidermists	76	4
Telegraph, service or signal companies or agents	48	5
Telephone answering service	73	4
Telephone companies	48	5
Telephone counseling service	83	2
Telephone solicitation service	73	4
Television broadcasting stations, including CATV	48	5

Television, rent or lease, including radios, other than licensed radio and television dealers	73	4
Television and radio, retail	57	1
Television and radio repair shops	76	4
Temporary employment agencies	73	4
Textile mill products, manufacturing, apparel only	23	3
Textile mill products, manufacturing, fabric only	22	2
Theatrical booking agencies, except motion pictures	79	5
Ticket bureau, selling theatrical, football, baseball tickets and for like performances	79	5
Tile and marble contractors	17	2
Tile, retail	52	1
Tile, wholesale	50	1
Tin and metal shops, repair only	76	4
Tires, recapping	75	2
Title insurance	63	3
Tombstones, retail	59	2
Tool sharpening and repair	76	4
Towels and uniform rental	72	4

Toys, retail	59	2
Toys, wholesale	50	1
Trade schools	82	4
Trading stamps, redemption, promotion and/or sale to stores	73	4
Trailer parks, including mobile home rental for residential purposes	65	6
Trailer parks and campsites, for transients	70	2
Trailers, recreational and utility, retail	55	1
Trailers (U-haul-it type), rental	75	2
Transportation equipment, manufacturing	37	2
Travel bureau	47	1
Tree surgery	07	3
Truck and automobile rental or leasing, not including driver	75	2
Trucking, including driver	42	2
Trusts, management of	67	7
Typesetting, for printing trade	27	5
Typewriters, wholesale	50	1
Typewriters and other office machines, retail	59	2
Uniform rental	72	4
Uniform supply service	72	4

Upholsterer, furniture	76	4
Upholstery repair, automotive	75	2
Used merchandise, retail	57	1
Vacuum cleaners, retail	57	1
Vacuum cleaners, wholesale	50	1
Variety store	53	2
Vegetable markets, retail	54	1
Vending machines, sale of products	59	2
Vending machines, wholesale	50	1
Venetian blinds, manufacturing	25	3
Veterinarian	07	3
Video camera stores, retail	57	1
Video disk rental to the general public	78	3
Video game arcades	79	5
Video photography, portrait	72	4
Video recorder and player rental and leasing	75	2
Video recorder or player repair	76	4
Video tape or disk reproduction	78	3
Video tape production	78	3
Video tape rental to the general public	78	3
Video tape stores, retail	57	1

Vocational schools	82	4
Wallpaper, retail	52	1
Wallpaper, wholesale	51	1
Warehouse storage rooms, general	42	2
Warehousing, field, not public	73	4
Washing cars	75	2
Washing machines, retail	57	1
Waste paper and rags, wholesale	50	1
Watch repairs	76	4
Water well drilling contractors	17	2
Waterproofing contractors	17	2
Weather stripping, dealers, retail	52	1
Weighing services, connected with transportation	47	1
Welding contractor, operating at site of construction	17	2
Welding machinery and equipment, wholesale	50	1
Welding repair services, including automotive	76	4
Wholesalers, durable goods	50	1
Wholesalers, nondurable goods	51	1
Wigs, retail	56	3

Wigs, wholesale	51	1
Window cleaning service	73	4
Wood dealer, retail	59	2
Wrecker, buildings	17	2
Wrecker, towing service	75	2
Yarn, retail	59	2

Mr. Bill Dismer and Mr. Jack Caldwell appeared before the Commission to discuss the proposed organization of the City of St. Simons Island. Mr. Dismer stated local control is needed on St. Simons Island and persons who live there should be elected to make decisions.

After substantial discussion regarding the proposed organization of the City of St. Simons Island, the consensus of the Commission was to take no action.

LEASE CERTIFICATE PROGRAM

Commissioner Jennings moved and Commissioner Lawrence seconded the motion adopting the following resolution:

A RESOLUTION OF THE CITY OF BRUNSWICK (THE "LESSEE"), AUTHORIZING, INTER ALIA, THE ANNUAL APPROPRIATION OF ALL AMOUNTS REQUIRED PURSUANT TO LESSEE'S PARTICIPATION IN THE POOLED LEASE PROGRAM SPONSORED BY GEORGIA MUNICIPAL ASSOCIATION. DATED FEBRUARY 7, 1996.

WHEREAS, Lessee is participating in the Georgia Municipal Association, Inc. ("GMA") sponsored pooled lease program (the "Program") for the acquisition of equipment to be used by participating political subdivisions of the State of Georgia (the "Equipment"); and

WHEREAS, pursuant to the Program, Lessee entered into (i) a Lease Agreement Dated as of December 1, 1990 by and between GMA and Lessee (the "Lease") pursuant to which GMA leases the Equipment to the Lessee and (ii) an Administration and Servicing Agreement dated as December 1, 1990 (the "Servicing Agreement"), among Wachovia Bank of Georgia, N.A., Brunswick, Georgia, as servicer (the "Servicer"), Wachovia Bank of Georgia, N.A., as Trustee, GMA and each lessee participating

in the program (including Lessee), pursuant to which Servicer services the collection and transmittal of payments for the Leases for GMA and transfers the moneys collected pursuant to the Servicing Agreement; and

WHEREAS, certificates of participation ("Certificates") have been issued pursuant to a Trust Agreement dated as of December 1, 1990, by and between Wachovia Bank of Georgia, N.A., as trustee ("Trustee"), and GMA evidencing undivided interests in the Lease payments; and

WHEREAS, in connection with the issuance of the Certificates and the creation of the Program, (i) Municipal Bond Investors Assurance Corporation (the "Credit Facility Issuer") issued its financial guaranty insurance policy (the "Policy") and entered into the Reimbursement and Indemnity Agreement by and between the Credit Facility Issuer, The Trustee, the Servicer and GMA (the "Credit Facility Reimbursement Agreement"); (ii) Credit Suisse, New York Branch ("Bank"), has agreed to purchase Certificates tendered pursuant to tender rights under the Trust Agreement in accordance with the terms of a Standby Purchase Agreement dated as of December 1, 1990 by and among the Trust, GMA, the Bank, the Servicer and the Tender Agent (the "Standby Purchase Agreement"); (iii) Chemical Bank serves as tender agent (the "Tender Agent") pursuant to a tender agent agreement dated as of December 1, 1990 by and among the GMA, the Trust, the Servicer, and the Tender Agent (the "Tender Agent Agreement"); (iv) BT Securities Corporation and at such time as specified in the Trust Agreement, Chemical Securities, Inc., will serve as remarketing agents (referred to collectively hereafter hereafter as the "Remarketing Agent"), pursuant to a remarketing agreement dated as of December 1, 1990 by and among the Remarketing Agent, the GMA, the Tender Agent, the Trustee and the Servicer (the "Remarketing Agreement"); and

WHEREAS, pursuant to the Lease Agreement, Lessee is required to appropriate annually the Minimum Annual Appropriated Amount set forth on Schedule A hereof; and

WHEREAS, in order to give effect to, and comply with, the foregoing agreements and instruments, and in order to authorize payment of its obligations incurred thereunder (collectively, the "Program Obligations"), either (i) the Lessee has available to satisfy Program Obligations uncommitted and unappropriated funds in its current operating budget in an amount not less than the Minimum Annual Appropriated Amount as set forth in Schedule A or (ii) the Lessee must amend its current operating budget in accordance with Title 36, Chapter 36-81-5 of the Official Code of Georgia Annotated (the "Code") to authorize the payment of the Program Obligations; and

WHEREAS, if required, in order to amend its current operating budget, the Mayor and Council of Lessee have heretofore taken the following

actions, all in accordance with Title 36, Chapter 81 of the Code: (i) through the Lessee's budget officer, prepared a proposed amended budget providing for payment of Lessee's Program Obligations in accordance with the requirements of Code Section 36-81-5(b) (the "Amended Budget", a copy of which is attached hereto as Schedule B) which was previously submitted to the Mayor and Council of the Lessee, (ii) at the time of receipt of the Amended Budget from the Lessee's budget officer, placed a copy of the Amended Budget in a public place in the Lessee, which place is convenient to the residents of the Lessee that the Amended Budget is available for inspection; (iv) conducted a public hearing on the Amended Budget at least one week prior to the date hereof; and (v) taken all other action necessary to effect the foregoing;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section I. Confirmation and Reaffirmance of Program Obligations. The Lessee does hereby confirm, ratify and reaffirm all the Program Obligations, including, expressly, the Lease and the Servicing Agreement.

Section II. Appropriation; Amendment of Budget. In order to give effect to, comply with, and assume the liabilities associated with, the foregoing approvals, and authorize the expenditure of the amounts required to be expended pursuant to the Lease Agreement and the Servicing Agreement the Lessee does hereby adopt, ratify and approve the Amended Budget attached hereto as Schedule B or commit those portions of the current budget set forth on Schedule B to the payment of the Program Obligations and does hereby appropriate and commit moneys in an amount not less than the Minimum Annual Appropriated Amount to payment of Program Obligations for the current calendar year.

Section III. No Personal Liability. No stipulation, obligation or agreement herein contained or contained in the Lease, the Trust Agreement, the Servicing Agreement, the Standby Purchase Agreement, the Tender Agent Agreement, the Remarketing Agreement, or the Credit Facility Reimbursement Agreement shall be deemed to be a stipulation, obligation or agreement of any councilman, chairman, officer, agent or employee of the Lessee in his or her individual capacity, and no such councilmember, chairman, officer, agent or employee of the Lessee shall be personally liable on the Certificates or be subject to personal liability or accountability by reason of the issuance thereof.

Section IV. General Authority. From and after the execution and delivery of the documents hereinabove authorized, the Mayor and the Clerk are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of said documents as executed and are further authorized to take any and all further actions and execute and deliver any and all other documents and certificates as may be necessary or

desirable to document compliance with the Code.

Section V. Actions Approved and Confirmed. All acts and doings of the officers of the Lessee which are in conformity with the purpose and intents of this Resolution shall be, and the same hereby are, in all respects approved and confirmed.

Section VI. Severability of Invalid Provisions. If any one or more of the agreements or provisions herein shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall null and void and shall be deemed separable from the remaining agreements and provisions and shall in no way affect the validity of any of the other agreements and provisions hereof or of the Certificates authorized hereunder.

Section VII. Repealing Clause. All Resolutions or parts thereof the City of Brunswick in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Section VIII. Effective Date. This Resolution shall take effect immediately upon its adoption.

ADOPTED this 7th day of February, 1996.

LIQUIFIED OXYGEN FOR WASTEWATER TREATMENT PLANT

The Director of Water and Wastewater requested to purchase liquified oxygen for the Wastewater Treatment Plant from M.G. Industries for one year.

Commissioner Lawrence asked the Director of Water and Wastewater if he made a request to the present supplier to reduce the rates on liquified oxygen. Commissioner Lawrence suggested that the Director of Finance negotiate the price with the present suppliers. The Director stated that the present suppliers would not be willing to reduce the price on the liquified oxygen.

Mayor Wilson asked how the City would determine if they are receiving the same quality of liquified oxygen. The City Manager stated that the liquified oxygen would be checked for quality.

Commissioner Jennings recommended that the quality of oxygen equals the quality the City is presently receiving.

Commissioner Jennings moved and Commissioner Lawrence seconded the motion approving the contract to purchase liquified oxygen for one year from M.G. Industries. The motion passed unanimously.

Mayor Wilson stated that the staff needs to determine what is needed to bring the treatment plant up to quality.

Commissioner Jennings stated that he agreed with Mayor Wilson. Commissioner Jennings suggested that the Staff meet with the City Engineer to find out what can be done in-house at the treatment plant. Commissioner Jennings stated that the health and safety of residents should be considered and also reduce the cost of the seven million dollar upgrade at the treatment plant.

The City Manager stated that purchasing oxygen at a reduced price would help reduce cost at the treatment plant.

The City Manager recommended scheduling a work session to discuss mandates for upgrading the treatment plant.

Mayor Wilson expressed his concerns about using chlorine in the City's water. Mayor Wilson instructed the City Manager to invite Dr. Brooks Taylor to the next Commission meeting to discuss health problems in the City.

Commissioner Jennings reported he would like to discuss with the County at the joint meeting the \$40.00 jail fee and the unity breakfast scheduled for March.

CEMETERY DEEDS

Commissioner Lawrence moved and Commissioner Jennings seconded the motion granting the following cemetery petitions:

1. Transferring Spaces C & D of Lot No. 7, Section No. 102 in Greenwood Cemetery from Sarah Moore to Louise Walthour. Original deed surrendered.
2. Transferring Lot No. 10, Section No. 131 in Palmetto Cemetery from Irene P. Bearden to Robert J. Gibbs. Original deed lost, but Cemetery records verify ownership.
3. Issuing another deed to Mamie Elkins Kirk for deed to lot No. 54, Section No. 2 in Greenwood Cemetery in lieu of original deed which has been

lost, misplaced or destroyed, but City records verify ownership.

4. Returning for resale Lot No. 14, Section No. 12 in East Palmetto Cemetery from Kenneth Mobley. Original deed surrendered.

OTHER CITY BUSINESS

The City Manager submitted a list of City streets to be approved for resurfacing under the LARP Project.

The Commission authorized Mayor Wilson to execute an agreement to resurface 1.72 miles of City streets.

The City Manager reported that he received a request from Florida Mining Materials for renewal of their lease with the City. He stated that the lease amount is \$1,200 a month.

The City Manager stated that a joint City/County meeting is scheduled on February 13, 1996 at the Courthouse. The City Manager asked the commission to submit agenda items for the meeting.

The City Manager reported that the bids for the Waterfront Park were advertised.

The City Manager reported that the Park and Tree Commission met and requested that a buffer be placed on Mr. Fairman's property. Mayor Wilson suggested that the Park and Tree Commission meet with Mr. Fairman to ask him to place buffers around his property.

Commissioner Lawrence reported that he received phone calls from citizens about placing a four way stop sign at the intersection of Cleburne and "N" Street.

Commissioner Lawrence stated that he read an article in the Brunswick News concerning the one cents sales tax and felt that the percentage received by the county should be renegotiated.

Commissioner Lawrence expressed his concerns about the problems with the Structural Fitness Board and Building Inspector issuing a list of condemned houses to anyone who wants a copy.

Commissioner Lawrence stated that persons on the condemned property list are contacted by contractors to perform work on their houses.

The City Attorney stated that open record laws cannot deny anyone from obtaining a list of

condemned property.

Commissioner Jennings stated that the City should place an ad in the Brunswick News to warn citizens about scams used on property owners.

MEETING ADJOURNED.

Mayor

Attest _____
City Clerk