

Proposed Amendments  
Official Code of Cobb County  
Chapters 6, 54 and 114  
Public Hearing Dates  
October 26, 2010 – 7:00 pm  
November 9, 2010 – 9:00 am  
Draft Amendment Package 1

Cobb County Community Development  
P.O. Box 649  
Marietta, GA 30061  
[www.cobbcounty.org](http://www.cobbcounty.org)

Section 6-100 License fee on retail sales of spirituous liquors.

(a)

The license fee for sales of spirituous liquors by retailers or package stores is ~~five percent of the annual gross sales of spirituous liquors by the licensee. This fee shall apply to all annual sales between \$100,000.00 and \$178,000.00 in value; however, the total license fee upon any single package store will not exceed \$5,000.00 annually.~~

(b)

~~Each retailer of spirituous liquors by the package shall provide the business license division each month a certified statement prepared by his bookkeeper or accountant of the monthly gross sales of the business. Copies of state sales tax returns for the same period shall be attached to the statements. These statements must be properly certified to be true and correct by the licensee or his agent. Failure to submit the completed monthly statement of gross sales of the business by the 20th of each month shall subject the retailer to a penalty of \$5.00 per month for each month no tax is due, or a penalty of ten percent of the tax due, for each month the retailer is delinquent in payment of the tax. Penalties shall accrue per month until the tax is paid.~~

(c)

~~Each retailer shall pay to the business license office by the 20th of each month the amount of taxes due on the previous month's gross sales as provided in subsection (a) of this section, plus any penalty then due.~~

Sec. 54-53. Reinspection fees.

The county's fire marshal's office shall be authorized to assess reinspection fees in accordance with the following:

First reinspection . . . \$ 50.00.....

(4) Reinspection fees will also be applied to plan review appointments scheduled with the fire marshal's office if not cancelled a minimum of 24 hours prior to the scheduled plan review time.

54-53.1. Plan Review Fees.

The County Fire Marshal's Office shall be authorized to assess plan review fees as set by the Board of Commissioners from time to time.

(Amd. of 2-24-09)

Sec. 54-54.1. Tanks; fuel.

(a) Zoning and protection.

- (1) No aboveground tanks shall be installed in residentially zoned areas, except as to any Cobb County Fire Stations that may be located in any such residentially zoned area;
- (2) Tanks will be limited to 1,000 gallons of diesel fuel and 660 gallons of gasoline in nonresidential areas zoned other than heavy industrial (see state requirements for heavy industrial);
- (3) All tanks storing gasoline will be a vaulted type tank that is projectile resistant and vehicle impact resistant as certified by Underwriters Laboratories or other recognized testing labs;
- (4) The size of the tank may be increased by the Cobb County Fire Marshal after review of tank site plans and tank construction plans; and
- (5) All aboveground tanks must be approved for aboveground use by Underwriters Laboratories or other recognized testing labs.

(b) Permit.

- (1) All tanks will be permitted through the Cobb County Fire Marshal's Office;
  - (2) ~~Permit fee will be \$50.00 per tank (not to exceed \$150.00)~~ Plan review fee will be \$300.00 for each permit, regardless of number of tanks on the permit;
  - (3) Fines assessed for failure to obtain a permit will be \$1,000.00; and
  - (4) Fines assessed for failure to call for an inspection will be \$500.00.
- (Ord. of 12-18-97)

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## Article IV - Excise Tax on Rental Motor Vehicles

### Section 114-80 Definitions.

For the purposes of this chapter, the following terms shall have the following meanings respectively ascribed to them:

1. "Month" or "monthly period" shall mean the calendar months of any year.
2. "Rental charge" means the total value received by a rental motor vehicle concern from the rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including the total cash and nonmonetary consideration for the rental or lease including, but not limited to, charges based on time or mileage and charges for insurance coverage of collision damage waiver but excluding all charges for motor fuel taxes or sales taxes.
3. "Rental motor vehicle" means a motor vehicle designed to carry ten or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver regardless of whether such vehicle is licensed in the State of Georgia.
4. "Rental motor vehicle concern" means a person or legal entity which owns or leases five or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.
5. "Tax," "excise tax" or "taxes" shall mean the tax imposed by this Article.

Section 114-81- Authority; rules and regulations; records required.

A.

Authority. The Cobb County Business License Division shall administer and enforce this chapter for the levy and collection of tax.

B.

Rules and Regulations. The Cobb County Business License Division shall have the power and authority to make and publish reasonable rules and regulations not inconsistent with this article or other ordinances of the County and the State or the Constitution of the State or the United States for the administration and enforcement of this Article and the collection of the tax under this Article.

C.

Records Required. Every rental motor vehicle concern subject to this chapter shall keep records, receipts, invoices and other pertinent papers in such form as the chief financial officer may require.

Section 114-82 - Assessment, levy, and collection.

A.

Within the unincorporated area of Cobb County Georgia, there is assessed and levied an excise tax upon each rental charge collected by any rental motor vehicle concern when such charge constitutes a taxable event for the purposes of the sales and use tax as provided for under Article I, Chapter I of the Official Code of Georgia Annotated, as amended. The tax levied pursuant to this Article shall be imposed only at the time when and the place where a customer pays sales tax with respect to the rental charge. The customer who pays a rental charge that is subject to the tax levy as provided in this Article shall be liable for the tax. The tax shall be paid by the customer to the rental motor vehicle concern. The tax shall be a debt of the customer to the rental motor vehicle concern until it is paid and shall be recoverable at law in the same manner as authorized for the recovery for other debts.

B.

The rental motor vehicle concern collecting the tax shall remit the tax to the Cobb County Business License Division and the tax thus remitted shall be a credit against the tax imposed by this Article on the rental motor vehicle concern. Every rental motor vehicle concern subject to the tax levied by this Article shall be liable for the tax at the rate of three percent upon the rental charges actually collected or the amount of taxes collected from the customers, whichever is greater.

Section 114-83 - Authorized capital outlay projects.

The following projects and purposes for which the proceeds of the tax levied by this Article are to be expended are specified as follows:

- A. Promoting industry, trade, commerce and tourism.
- B. Maintenance and operation expenses associated with promoting recreational activities.
- C. Maintenance and operation expenses or security and public safety expenses associated with subparagraph (B) of this section.

Section 114-84 - No tax imposed.

No tax shall be imposed pursuant to this Article on the rental charge associated with the rental or lease of a rental motor vehicle if either:

- A. The customer picks up the rental motor vehicle outside the State of Georgia and returns it within the State of Georgia;  
or
- B. The customer picks up the rental motor vehicle in the State of Georgia and returns it outside the State of Georgia.

Section 114-85 - Collection allowance.

Each rental motor vehicle concern collecting the tax imposed by this Article shall be allowed to retain three percent of the tax due and collected

and may retain that amount in the form of a deduction for expenses incurred in submitting, reporting and paying the amount of taxes due, if the amounts due are not delinquent at the time of payment.

Section 114-86- Payment; interest; late charges.

A.

On or before the twentieth day of each month following the month of January 2011, the rental motor vehicle concern liable for the tax provided for herein shall transmit to the Cobb County Business License Division, a statement showing the gross rental charges and gross taxes collected by authority of this Article for each preceding calendar month. Along with said statement the rental motor vehicle concern shall submit to the Cobb County Business License Division the net taxes due for that particular month.

B.

Failure to remit taxes by the due date shall subject the rental motor vehicle concern to a penalty of ten percent of the tax then due and in addition to such penalty, interest thereon on the unpaid principal amount due, computed at the rate of 1.5 percent per month.

Section 114-87 - Records open for inspection.

In order to aid in the administration and enforcement of the provisions of this article and to collect all the tax imposed, all rental motor vehicle concerns are required to keep a record of all rental charges for rental motor vehicles and taxes collected which are related thereto. Said records shall be open for inspection and copying by the Cobb County Business License Division Manager or his designee during regular business hours.

Section 114-88 - Excise tax return and review.

A.

If the Cobb County Business License Division Manager is not satisfied with the return or returns of the excise tax provided for herein, or the amount of tax required to be paid to the County by any rental motor vehicle concern, he may compute and determine the amount required to be paid upon the basis of any information

within his possession or that may come into his possession. One or more deficiency determinations may be made of the amount due for one or more monthly period.

B.

The amount of the determination made by the Business License Division Manager shall bear interest at the rate of 1.5 percent per month or fraction thereof from the due date of the taxes found to be due by him or his designee.

C.

The Business License Division Manager or his designated representative shall give to the rental motor vehicle concern a written notice of any such determination. The notice may be served personally or by mail and if by mail the service shall be addressed to the operator or the owner of the rental motor vehicle concern at the address as the same appears in the records of Business License Division as provided to him by each rental motor vehicle concern. Service by mail is complete when delivered by certified mail with a receipt signed by an addressee or agent of the addressee.

D.

Except in the case of failure to make a return, every notice of deficiency determination shall be mailed within three years after the twentieth day of the calendar month following the monthly period in which the amount proposed to be determined or within three years after the return is filed, whichever period shall expire last.

Section 114-89 - Failure to make a return.

A.

If any rental motor vehicle concern fails to make a return, the Cobb County Business License Division shall make an estimate of the excise tax due. The estimate shall be made for the period or periods in respect to which the rental motor vehicle concern has failed to make the return and shall be based upon such information which is or may come into the possession of the Cobb County Business License Division. Written notice shall be given in the manner as prescribed above in Section 114-88.

B.

The amount of the determination shall bear interest at the rate of 1.5 percent per month or fraction thereof from the twentieth day of the month following the monthly period for which the amount of

any portion thereof should have been returned until the date of payment.

Section 114-90 - Audit authority.

Duly authorized employees of the Cobb County Business License Division upon exhibition of identification and during regular business hours may examine and copy the books, papers, records, financial reports equipment and other facilities if necessary of any rental motor vehicle concern in order to verify the accuracy of any rental motor vehicle concern, to ascertain or determine the amount of tax required to be paid.

Section 114-91 - Withholding tax on sale of business.

A.

If any rental motor vehicle concern liable for any amount under this Article transfers or sells its business or quits the business, its successors or assigns shall withhold sufficient amounts from the purchase price to cover the amount required to be paid pursuant to this Article until the former owner or operator of the rental motor vehicle concern produces a receipt from the Cobb County Business License Division Manager or his designee showing that the indebtedness has been paid or a certificate stating that no amount is due.

B.

If the purchaser of a business or rental motor vehicle concern fails to withhold from the purchase price as required herein, such purchaser shall be personally liable for the payment of the amount of the outstanding tax required to be withheld by him to the extent of such purchase price.

Section 114-92 - Penalty for violation.

A.

In addition to the interest charges and delinquent penalties specified in this Article any person violating any provision of this Article, shall be deemed guilty of an offense and upon conviction thereof shall be punished by the Magistrate Court of Cobb County in accordance with the Cobb County Code of Ordinances. Such persons shall be guilty of a separate offense for each and every day

during which any violation of this chapter is committed, continued, or permitted by that person and shall be punished accordingly.

B.

The tax levied by this Article shall be effective on the first day of January 2011 and shall continue until its permissible existence shall expire as provided by law, or until otherwise terminated by the Georgia General Assembly or the Cobb County Board of Commissioners.