

AN ORDINANCE LEVYING A GROSS DIRECT PREMIUMS TAX AND LICENSE FEE ON COMPANIES AND AGENCIES DOING AN INSURANCE BUSINESS WITHIN THE CORPORATE LIMITS OF THE CITY OF Patterson GEORGIA; PRESCRIBING PENALTIES FOR THE VIOLATION HEREOF; AND FOR OTHER PURPOSES.

BE IT ORDAINED by the Mayor and Council of the City of Patterson, Georgia, and it is hereby ordained by the authority of same, as follows:

Section 1. Company license fee.

(a) There is hereby set and levied, for the calendar year 19 77 and for each successive year thereafter, upon each company authorized by the state to write life, accident and sickness insurance, as such terms are defined in Chapter 56-4 of the Georgia Insurance Code, a License fee in the amount of \$15.00, plus an additional license fee of \$15.00 for each separate business location in excess of one operated and maintained by such company within the municipal corporate limits.

(b) There is hereby set and levied on all other companies doing an insurance business within the city an annual license fee in the amount of \$15.00, plus an additional license fee of \$15.00 for each separate business location in excess of one operated and maintained by such companies within the municipal corporate limits.

(c) The license fees imposed by this Section shall entitle a company to write only one class of insurance, as such classes are delineated in Section 56-305 of the Georgia Insurance Code, and any company writing more than one class of insurance shall be liable for an additional license fee for each additional class of insurance written.

Section 2. Agency license fee.

(a) There is hereby set and levied, for the calendar year 1977 and for each successive year thereafter, upon each insurance agency, independent broker or other person or firm doing an insurance business within the city and not subject to the company license fee hereinabove imposed by Section 1, an agency license fee in the amount of \$15.00 for each separate business location from which said insurance business is conducted.

(b) The license fee imposed by this section shall authorize only one class of insurance to be written at each licensed location, and the writing of more than one class at any one location shall render the licensee thereof liable for an additional license fee for each such additional class of insurance written.

Section 3. Gross direct premiums tax.

(a) There is hereby set and levied for the calendar year 1977 and for each successive year thereafter, upon each company authorized to write life, accident, and sickness insurance and which is doing business within the municipal corporate limits, an annual tax equal to one percent (1%) of the annual gross direct premiums received during the preceding calendar year from policies insuring persons residing within the corporate limits of this city. There is hereby set and levied upon all other insurance companies doing business in the city an annual tax equal to two percent (2%) of the annual gross direct premiums received during the preceding calendar year from policies insuring persons residing within the municipal corporate limits. The term "gross direct premiums" as used in this section shall have the same meaning as that used in chapter 56-13 of the Insurance Code of Georgia as amended.

(b) The tax levied by this Section is in addition to the License fee imposed by Section 1 of this ordinance.

Section 4. Due date and required reports.

(a) The license fees hereinabove set and levied by Sections 1 and 2 are due and payable on the first day of January in each calendar year. Payments shall be deemed delinquent if not received by March 31 of each such year.

(b) The gross direct premiums tax set and levied by Section 3 shall be due and payable upon the effective date of this ordinance and then on the first day of January in each calendar year. Payment shall be deemed delinquent if not received within 90 days from the due date.

(c) Payment of the company license fee and gross direct premiums tax herein levied by Sections 1 and 3 shall be made to the City Clerk and shall be accompanied by a report showing the name and home office address of the insurance company seeking the license; the location and person in charge of each and every business location within the city operated and maintained by such company; the names and addresses of the agents representing the insurance company in the city; the classes of insurance written and the premiums received for each class from policies insuring persons residing within the municipal corporate limits; and such other reasonable information as may be required. Such report shall be made on forms prescribed by the City Clerk and made out over affidavit of an officer of the company.

(d) Payment of the agency license fee herein levied by Section 2 shall be made to the City Clerk and shall be accompanied by a report showing the name and address of the person responsible for each business location subject to the license fee imposed; the address of each business location; the class or classes of insurance written at each business location; the names of the persons writing insurance at each business location; the names of the companies represented; and such other reasonable information

as may be required. Such report shall be made on forms prescribed by the City Clerk and made out over affidavit of the person in charge of the agency seeking the license.

Section 5. False information.

It is hereby declared to be a violation of this ordinance for any person, firm, corporation or agent thereof knowingly to give false or incomplete information on any report herein required to be filed.

Section 6. Confidentiality of information.

All reports required to be filed under the authority of this ordinance shall be confidential and the information contained therein shall be used solely by the officers of the city responsible for the administration of this ordinance.

Section 7. Enforcement.


(a) Any person, firm or corporation who shall conduct business within the municipal corporate limits without having obtained a license therefor as required by this ordinance, or who shall violate any other provision of this ordinance, shall, upon conviction therefor, be punished in the manner provided for violations of other ordinances of the city.


(b) The gross direct premiums tax levied by this ordinance may be enforced by execution in the same manner as other taxes of the city.

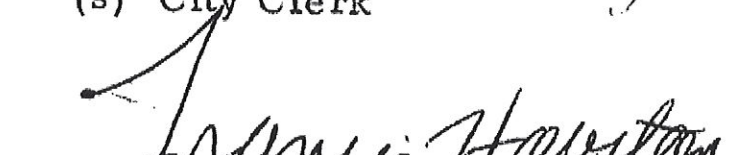
Section 8. Effect on other ordinances.

The license fees and taxes herein levied on insurance businesses shall be in lieu of all other business or occupation licenses or taxes levied on such businesses.

Adopted by the Mayor and Council of the City of Patterson, Georgia, this 3rd day of February, 1977.


(s) Mayor


(s) City Clerk


(s) City Attorney