



WALKER COUNTY, GEORGIA OCCUPATION TAX EXEMPTION LIST

PLEASE REVIEW THIS ENTIRE DOCUMENT

The purpose of this form is to assist you in determining whether your activity requires a business license under Walker County Ordinances. **THIS DOCUMENT DOES NOT CONSTITUTE LEGAL ADVICE, AND IT IS YOUR RESPONSIBILITY, WITH OR WITHOUT THE AID OF LEGAL COUNSEL, TO DETERMINE WHETHER YOUR ACTIVITY REQUIRES A BUSINESS LICENSE.** Below is a non-exclusive list of businesses exempt from the Occupation Tax Certificate ordinance.

1. Any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, a state, a municipality or county of a state, instrumentalities of the United States, a state, a municipality or county of a state shall not be required to obtain a license or pay an occupation tax for that practice.
2. A business operated for a charitable purpose whose 80 percent or more of the entire proceeds from such business are devoted to such purpose, and proof of exemption from the local tax assessor's office must be provided.
3. Those businesses regulated by the state Public Service Commission and Department of Public Safety.
4. Those electrical service businesses organized under O.C.G.A. § 46-3-1 *et seq.*
 - a. "Electric membership corporation" or "EMC" means an electric membership corporation organized under this article or any prior electric membership corporation law of this state, or a corporation which elected, in accordance with the provisions thereof, to be governed by Ga. L. 1937, p. 644, the 'Electric Membership Corporation Act.'
 - b. "Electric supplier" means any electric light and power company subject to regulation by the commission, any electric membership corporation furnishing retail service in this state, and any municipality which furnishes such service within this state.
 - c. "Electric supplier" means any electric light and power company subject to regulation by the commission, any electric membership corporation furnishing retail service in this state, and any municipality which furnishes such service within this state.
5. Any active farm operation that produces agricultural products on the land, but not including agribusiness.
6. Cooperative marketing associations, meaning any corporation consisting of five or more persons engaged in the production of agricultural products organized under O.C.G.A. § 2-10-80 *et seq.*
7. Insurance companies governed by O.C.G.A. § 33-8-8 *et seq.*
8. Motor common carriers, meaning a person who undertakes the transporting of goods or passengers for compensation, including:
 - a. "Corporate sponsored vanpool," meaning a rideshare program sponsored by an employer in which the employer pays all or some of the costs associated with the transportation of its employees to a single work reporting location and all the vehicles used in the program have a manufacturer's gross vehicle weight rating of not more than 10,000 pounds and are designed to carry not more than 15 passengers including the driver.
 - b. "Exempt rideshare," meaning, government endorsed rideshare programs; rideshare programs in which a rideshare driver seeks reimbursement for, or the rideshare participants pool or otherwise share rideshare costs such as fuel; or the leasing or rental of a vehicle, in the ordinary course of the lessor's or rentor's business, for rideshare purposes as part of a government endorsed rideshare program, or for rideshare under a contract requiring compliance with subparagraph (B) of this paragraph.
 - c. "Motor carrier," meaning every person owning, controlling, operating, or managing any motor vehicle, including the lessees, receivers, or trustees of such persons or receivers appointed by any court, used in the business of transporting for hire persons, household goods, or property or engaged in the activity of nonconsensual towing for hire over any public highway in this state.
 - d. "Limousine carrier," meaning any person owning or operating a prearranged service regularly rendered to the public by furnishing transportation as a motor carrier for hire, not over fixed routes, by means of one or more unmetered: limousines; extended limousines; sedans, extended sedans; sport utility vehicles; extended sport utility vehicles; other vehicles with a capacity for seating and transporting no more than 15 persons for hire including the driver; or any combination thereof.

9. Businesses that purchase carloads of guano, meats, flour, bran, cottonseed or cottonseed meal and hulls under O.C.G.A. § 48-5-355.
10. Any agricultural products raised in this state including, but not limited to, swine, cattle, sheep, goats, poultry, and the products of such animals when the sale and introduction are made by the producer of the product and the sale of the product.
11. Depository financial institutions governed by O.C.G.A. § 48-6-93.
12. Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.
13. Hobby activities, as defined under Title 26 (Internal Revenue Service) of the Code of Federal Regulations § 1.183-2, activity not engaged in for profit. See Form E-2 for Walker County Occupation Tax Registration Exemption for additional information.