

Section 18-141 Insurer license fees.

There is hereby levied for the year 1984 and for each year thereafter an annual license fee upon each insurer doing business within the city in the amount of seventy-five dollars (\$75.00). For each separate business location in excess of one (1) not covered by section 18-142, which is operating on behalf of insurers within the city, there is hereby levied a license fee in the amount of seventy-five dollars (\$75.00). For the purposes of this article, the term "insurer" means a company which is authorized to transact business in any of the classes of insurance designated in O.C.G.A. § 33-3-5.
(Code 1958, § 14-51)

Section 18-142 License fee for insurers insuring certain risks at additional business locations.

For each separate business location, not otherwise subject to a license fee, operated and maintained by a business organization which is engaged in the business of lending money or transacting sales involving term financing, and in connection with such loans or sales, offers, solicits, or takes application for insurance through a licensed agent of an insurer for insurance, such insurer shall pay an additional license fee of twenty-six dollars and twenty-five cents (\$26.25) per location for the year 1984 and for each year thereafter.
(Code 1958, § 14-52)

Section 18-143 Gross premiums tax imposed on life insurers.

There is hereby levied for the year 1984 and for each year thereafter an annual tax based solely upon gross direct premiums upon each insurance company writing life, accident and sickness insurance within the city in an amount equal to one (1) percent of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. § 33-8-8.1 as amended. Gross direct premiums as used in this section shall mean gross direct premiums as used in O.C.G.A. § 33-8-4. The premium tax levied by this section is in addition to the license fees imposed by section 18-141.
(Code 1958, § 14-53)

Section 18-144 Gross premiums tax, all other insurers.

There is hereby levied for the year 1984 and for each year thereafter an annual tax upon each insurer other than an insurer transacting business in a class of insurance designated in subsection 1 of O.C.G.A. § 33-3-5 as amended, doing business within the city in an amount equal to two and one-half (2.5) percent of the gross direct premiums received during the preceding calendar year, in accordance with O.C.G.A. § 33-8-8.2 as amended.
(Code 1958, § 14-54)

Section 18-145 Due date for license fees.

License fees imposed in sections 18-141 and 18-142 shall be due and payable on April 15, 1984, and on April fifteenth of each subsequent year.
(Code 1958, § 14-55)

Section 18-146 Administrative provisions.

The city clerk is hereby directed to forward a duly certified copy of this article to the insurance commissioner of the state.
(Code 1958 § 14-56)

Section 18-147 Business license occupational tax ordinance preserved.

Those provisions of the business license occupational tax article of the city which are in direct conflict with this article are repealed, provided that such business license occupational tax article to the extent not inconsistent with this article, shall remain in full force and effect provided specifically that those provisions of the business license occupational tax article authorizing and providing for the collection of insurance premium taxes in the amount as stipulated in such article on gross premiums collected during the year 1983 shall remain in full force and effect, not withstanding that such taxes shall be collected during the year 1984. (Code 1958, § 14-57)

Section 18-148 18-148--18-165. Reserved.