

Bond Case Briefs

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Moss v. City of Dunwoody

Supreme Court of Georgia - October 21, 2013 - S.E.2d - 2013 WL 5708063

Attorneys challenged the constitutionality of an ordinance adopted by the City of Dunwoody imposing an occupational tax on attorneys who maintained an office and practiced law in the city. Attorneys argued in the trial court that the ordinance (1) operated as an unconstitutional precondition on the practice of law, as well as an improper attempt to regulate the practice of law in violation of OCGA § 15-19-30 et seq., and (2) violated equal protection requirements because it did not apply to attorneys practicing law outside the city limits. The trial court found in favor of city. Attorneys appealed.

The Supreme Court of Georgia held that:

- Ordinance did not constitute an unconstitutional precondition on the practice of law or an improper attempt to regulate the practice of law, and
- Ordinance did not violate equal protection.

Local governments are permitted to impose and enforce occupational taxes on lawyers so long as the tax is merely a means to generate revenue and does not act as a precondition or license for engaging in the practice of law, rendering it a regulatory fee.

City ordinance requiring attorneys with offices in the city to annually register their business location with the city, obtain an occupation tax certificate, and pay the authorized tax did not constitute an unconstitutional precondition on the practice of law or an improper attempt to regulate the practice of law. The ordinance did not give the city the power to suspend or revoke an attorney's ability to practice law in the event of noncompliance, and any impediments resulting from action taken by the State Bar in response to being notified by city of an attorney's failure to pay tax would be attributable to the proper regulating authorities and not the ordinance.

City ordinance imposing an occupational tax on attorneys who maintain offices and practice law in the city did not violate equal protection; it was reasonable for the city to require attorneys with offices inside city limits to help pay for city services from which they benefited, and all attorneys subject to the ordinance were taxed uniformly under its provisions.