

Bond Case Briefs

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Cotton Pickin' Fairs, Inc. v. Town of Gay

Court of Appeals of Georgia - June 15, 2018 - S.E.2d - 2018 WL 2997108

Town brought declaratory judgment action, alleging it was authorized by statute to levy an occupation tax on exhibitors participating in town fair, and fair sponsors sought an injunction barring town from attempting to collect taxes from exhibitors.

The trial court granted summary judgment in favor of town, and sponsors appealed.

The Court of Appeals held that:

- Sponsors of town fair had standing to argue that town should not levy occupation taxes on exhibitors, and
- Exhibitors fell under the temporary work site exception to occupation tax levied by town.

Sponsors of town fair had standing to argue that town should not levy occupation taxes on exhibitors participating in town fair on the basis exhibitors did not have a "location or office" in the town for purposes of the fair, and thus, were exempted from taxation; town chose to sue sponsors for monetary damages for the non-payment of the same occupation taxes supposedly owed by the exhibitors, seeking \$100,000 from the sponsors for the four-year period sponsors refused to pay the exhibitor's taxes.

Fair exhibitors did not have locations or offices in town for purposes of town fair, and thus, fell under the temporary work site exception to occupation taxes levied by town; exhibitors occupied a temporary work site, each exhibitor vacated the fair grounds within two hours after the two-day fair ended, the fair was a transitory event, and because the fair was a planned undertaking, it constituted a single project for purposes of the exception.