SUPREME COURT OF GEORGIA

Warren v. City of Atlanta

179 Ga. 900 (Ga. 1934) · Decided December 14, 1934

SUMMARY

The Georgia Supreme Court considered whether a person vending or peddling chickens and eggs was exempt from state, county, and municipal license taxes for perishable farm products. The court held that chickens and eggs could qualify as perishable farm products and that the exemption was not limited to the actual producer. It reversed the denial of injunctive relief.

CASE DETAILS

COURT	Supreme Court of Georgia
WRITING FOR THE COURT	Hutcheson, J.
JURISDICTION	Georgia
DECIDED	December 14, 1934
DISPOSITION	reversed
PROCEDURAL POSTURE	Appeal from the denial of an injunction seeking to prevent the City of Atlanta from prosecuting Warren for operating without a license and collecting a municipal license tax.
STANDARD OF REVIEW	De novo review of the statutory classification and application of the tax exemption
PRECEDENTIAL VALUE	Published Georgia Supreme Court opinion; binding precedent within Georgia subject to subsequent treatment.
PARTIES	R. L. Warren v. City of Atlanta

TOPICS

statutory interpretation · municipal law · tax · equitable relief

PRACTICE AREAS

statutory interpretation · municipal law · tax · equitable relief

QUESTIONS PRESENTED

1. Whether chickens and eggs are products that may fall within the statutory classification of perishable farm products.
2. Whether the statutory exemption for vendors or peddlers of perishable farm products is limited to persons who personally produced the products.

HOLDINGS

1. Chickens and eggs may qualify as perishable farm products within the exemption from state, county, and municipal license fees or taxes.
2. The exemption is not limited to the actual producer of the perishable farm products; a person may be a vendor or peddler of such products without having raised them personally.

KEY QUOTATIONS

> *"It was the purpose of the legislature to permit farmers to vend or peddle their farm products without being required to pay State, county, or municipal license fees or taxes, and likewise to exempt vendors or peddlers of farm products from such taxation, to the end that the farmers of this State might find wider markets for their perishable products."* (902)

> *"But there is nothing either in the statute or in the decision just cited to show or infer that the exemption thus provided was limited to the actual producer of such products."* (901)

FACTUAL BACKGROUND

Warren was engaged in vending or peddling chickens and eggs and had not paid the license tax imposed by the City of Atlanta. The City arrested or prosecuted him for doing business without a license, characterizing him as a wholesale dealer rather than a vendor or peddler of perishable farm products. The trial court denied his request for an injunction.

PROCEDURAL HISTORY

Warren petitioned for an injunction, claiming that the Georgia tax statutes exempted vendors or peddlers of perishable farm products from state, county, and municipal license fees and taxes. The trial court denied the injunction, and Warren excepted. The Supreme Court of Georgia reversed, holding that chickens and eggs could fall within the statutory exemption.

DISPOSITION

reversed

REMAND INSTRUCTIONS

The injunction should be granted consistently with the court's construction of the statutory exemption; the opinion does not provide additional remand instructions.

CASES CITED

- City of Atlanta v. Kirk, 174 Ga. 763, 764, 164 S.E. 64