

Occupational Tax Certificate Application

If your business is located in the Unincorporated Fayette County area, please complete the following application.

If your business is in the city limits of Fayetteville, Peachtree City, or Tyrone, please contact their municipality for information on how to obtain a business license.

City of Fayetteville: 770-461-6029

City of Peachtree City: 770-487-7657

City of Tyrone: 770-487-4038

Instructions for the Fayette County application:

- Page 1 is fillable – please type in the information needed.
- Hover your mouse over the bubbles for further instructions
- Note that Attachments A & B need to be printed, completed, and notarized if the business has **over 11 employees**. Attachments A & C need to be printed, completed, and notarized if the business has **0-10 employees**.
- For businesses that are registered with the state of Georgia as a Limited Liability Company or Corporation, please provide the Articles of Organization documentation that is provided to you from the state. To obtain that documentation, you can search <https://ecorp.sos.ga.gov/BusinessSearch>
- If your business is a Non Profit 501c3 or you are a Disabled Veteran, please provide the correct documentation so the fee for the license can be waived.
- For the NAICS code, please visit <https://www.naics.com/> and select a six digit number that categorizes your business.
- Once you have completed the application, please email it to our Planning & Zoning Department (hjohnson@fayettecountyga.gov).
- The application will then be sent to each department and you will be contacted for the next steps of the process.



FAYETTE County

Create Your Story!

OCCUPATION TAX CERTIFICATE APPLICATION

FOR BUSINESSES LOCATED IN UNINCORPORATED FAYETTE COUNTY ONLY

RENEWAL DUE BY JANUARY 31 EACH YEAR

Business Name	DBA (if different)	Phone	<input type="checkbox"/> Home Occupation <input type="checkbox"/> Commercial
Physical Address	Unit/Suite	City	State Zip Code
Mailing Address (if different)	Unit/Suite	City	State Zip Code

Owner Name	Co Owner	Phone	E-Mail
Owner Address	Unit/Suite	City	State Zip Code

Property Owner	Unit/Suite	City	State Zip Code
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Emergency Contact 1	Phone	Emergency Contact 2	Phone
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Do you hold a state license for your occupation? <input type="checkbox"/> Yes (Documentation Required) <input type="checkbox"/> No	State Card #	Expiration	Issued To
Form of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Proprietorship <input type="checkbox"/> Limited Liability Corporation* <input type="checkbox"/> Corporation* <input type="checkbox"/> General Partnership <input type="checkbox"/> Partnership-unknown type	Business Type	NAICS	Tax Identification #
Exemptions <input type="checkbox"/> Non Profit 501 c 3* <input type="checkbox"/> Disabled Veteran* *Documentation is required	# Employees	E-Verify	GA Sales Tax #
I swear under penalty of law that the above information is true and correct. I understand that this is a tax certificate. I must separately comply with any zoning, Fire Marshal, Health, or other rules. I understand that information I provide herein (or my refusal to provide required information) will be shared with the Georgia Department of Revenue.	Annual Tax Schedule 0-3 \$75.00 16-25 \$500.00 4-6 \$150.00 26-50 \$750.00 7-10 \$250.00 51-100 \$1,000.00 11-15 \$375.00 101+ \$10.00 each Maximum Tax \$1,500.00	Bring Completed Application & Payment: check, cash, or credit card to: 140 Stonewall Avenue West, Suite 101 Fayetteville, GA 30214 Make Checks Payable to Fayette County	
	Signature of Business Owner	Date	

Finance Department Use:		Planning & Zoning Use:		
<input type="checkbox"/> New <input type="checkbox"/> Update	License #	<input type="checkbox"/> District	Land Lot	Zoning District
<input type="checkbox"/> Cash <input type="checkbox"/> Check # <input type="checkbox"/> Money Order <input type="checkbox"/> Credit/Debit Card	<input type="checkbox"/> Allowable for Business Use	<input type="checkbox"/> Not Allowable for Business Use		
Finance Signature	Date <input type="checkbox"/> BOTSS Reporting	Planning & Zoning Signature	Date	

Fayette County, Georgia Occupational Tax Application Instructions

CITIZENSHIP, IMMIGRATION, AND WORK STATUS VERIFICATION

House Bill 87, The Illegal Immigration Reform and Enforcement Act of 2011, was passed by the Georgia General Assembly effective July 1, 2011. This new law requires that each applicant for an Occupational Tax Certificate provide two of the three attached affidavits, completed, signed, and sworn. In addition, a secure verifiable identification document is required. An Occupational Tax Certificate CANNOT be issued without the applicable completed affidavits and secure verifiable identification document.

Attachment A: Required for all businesses. "O.C.G.A. § 50-36-1(e)(2) Affidavit" is designed to verify the applicant's U.S. citizenship or otherwise lawful presence in the United States.

Attachment B: Required for employers with more than 10 employees. "Private Employer Affidavit of Compliance Pursuant to O.C.G.A. § 36-60-6(d)" affirms that the employer uses the federal work authorization program (E-Verify) to verify each employee's eligibility for employment in the United States. State law calls for use of the affidavit to be phased in as follows:

- i. January 1, 2012 – employers with 500 or more employees
- ii. July 1, 2012 – employers with 100 or more employees
- iii. July 1, 2013 – employers with more than 10 employees

For this purpose, an employee is someone "whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from their compensation, or whose employer issues the person a form I.R.S. W-2." The person must work at least 35 hours per week.

Attachment C: Required for employers with 10 or fewer employees, as defined above. "Private Employer Exemption Affidavit Pursuant to O.C.G.A. § 36-60-6(d)" affirms that the employer is exempt from compliance with O.C.G.A. § 36-60-6.

Before an Occupational Tax Certificate can be issued, identification that has been determined by the Georgia Attorney General to be secure and verifiable must be provided and verified. This may include, but not be limited to:

A driver's license issued in the U.S. or certain other governments, as authorized by the state's Attorney General

- i. A passport issued by the U.S. or a foreign government
- ii. A United States military identification card
- iii. A U.S. Permanent Resident card or Alien Registration Receipt card
- iv. An Employment Authorization Document
- v. Certain other documents, as authorized and listed on the Georgia Attorney General's website

Pursuant to Georgia Code Section 48-13-20.1, please note that **information provided by you on the Fayette County Occupational Tax Application will be provided to the Georgia Department of Revenue (DOR)**. In addition, please note that notification will be given to the DOR of refusal to provide all or part of the information required.

BUSINESS NAME & ADDRESS

Business Name: Provide the legal name of your business.

DBA: Also, provide any other associated trade names for the business, if any.

Business Phone Number: Provide the business phone number.

Physical Address: For the business' address, use the physical location, not a post office box number.

Mailing Address: Give the business mailing address, if different from the physical address.

OWNER

Owner(s) Name: For a sole proprietorship, enter the owner's name. For a partnership, enter the owners' names. For a corporation, enter the name of the person authorized by the corporation to sign the document.

Owner Address: For a sole proprietorship or partnership, supply the address(es) of the business owners. For a corporation, use the corporate address of the person who signs the Occupational Tax Certificate application.

Phone Number: This will be the phone number of the business owner(s), or in the cases of a corporation, the authorized person who signed the Occupational Tax Certificate application.

PROPERTY OWNERSHIP

Property Owner: Enter the name, address and phone number of the owner of the property in which the business is located.

EMERGENCY CONTACT INFORMATION

Emergency Number: For a sole proprietorship or partnership, provide at least one phone number where the business owner can be reached during non-working hours. For a corporation, provide the phone number of a local manager or other employee who has after-hours access to the business. This will help county emergency personnel to provide fire, safety, or other services as quickly as possible.

STATE LICENSE REQUIREMENT

State License Holder: Check the appropriate box to indicate whether or not you hold a current state license.

State License Information: If you conduct a business or profession that requires a state license, please provide the State card number, expiration date and the name of the person it is issued to. Also, ***please provide a copy of the State card***, which will be attached to the Occupational Tax Application.

TYPE OF BUSINESS

Form of Ownership: Check the appropriate box to indicate whether the business is a sole proprietorship, a corporation, or a partnership.

Type of Business: This should be a descriptive term, such as restaurant, convenience store, hardware store, dentist, or psychologist.

NAICS: The U.S. Census Bureau publishes the North American Industry Classification System (NAICS). This system provides a six-digit classification code for all business organizations, both for-profit and non-profit. You can find your specific NAICS code by accessing the Internet website at www.census.gov/eos/www/naics/

Tax Identification Number: This is your nine-digit Employer Identification Number, Federal Tax Identification Number, or Individual Tax Identification Number issued by the Internal Revenue Service. If you have no such IRS-issued number, please enter your Social Security Number.

E-Verify Number: Required for employers with more than 10 employees.

Number of Employees: Enter the full-time equivalent number of employees for the business. A full-time employee is one who works 40 hours or more per week. The average weekly hours of employees who work less than 40 hours per week should be added together, then divided by 40 to determine full-time position equivalents. Do not include the owner in the count.

Sales & Use Tax Number: The Georgia Department of Revenue assigns a unique Sales and Use Tax Number to each business in the state, except for those exempted by Georgia Code Section 48-8-3.

SIGNATURE

Sign and date the form. Your signature indicates that the information you have provided is true and correct. It also indicates that you understand that the Occupational Tax Certificate does not indicate compliance with any applicable zoning, Fire Marshal, health, or other regulations.

ADDITIONAL INFORMATION

- a) A separate Occupational Tax Certificate will be needed for each business location in unincorporated Fayette County.
- b) Fayette County shares information with the Georgia Department of Revenue (DOR), as provided for in Georgia Code Section 48-13-20.1. In accord with that Code Section, the county provides the following information to the DOR for each business owner who applies for an Occupational Tax Certificate:
 - i. The legal name of the business
 - ii. Any associated trade names for the business
 - iii. The mailing address of the business
 - iv. The mailing and physical addresses of each location of the business if different from the above mailing address
 - v. The North American Industry Classification System (NAICS) code
 - vi. The sales and use tax identification number assigned by the DOR, if the business is required to have one

If the business owner refuses to provide the above information, the county will notify the DOR of such refusal.

- c) The Occupational Tax Certificate confirms that your business has paid the annual occupation tax. It is not a license to do business, nor does it imply

compliance with any zoning, safety, health, or other regulations. Please obtain any needed permits, certificates, or other documentation **before** you begin operation of your business. This may prevent unnecessary costs or other inconveniences. For example:

- To assure compliance with zoning regulations – including zoning for home based businesses – contact the Planning and Zoning Department.
- To assure compliance with fire safety codes, contact the Fire Marshal's office.
- For food safety or other health-related inspections, contact the Health Department, Division of Environmental Health.
- For any other areas of regulation that pertain to your business, please contact the appropriate county department.

c) Tax schedule:

Number Employees	Annual Tax
0-3	\$75.00
4-6	150.00
7-10	250.00
* 11-15	375.00
* 16-25	500.00
* 26-50	750.00
* 51-100	1,000.00
* 101+	10.00 each, max. \$1,500.00

* E-Verify number required

- e) If you have questions about payment of occupation taxes or need assistance, please call 770-305-5413.



O.C.G.A. § 50-36-1(e)(2) Affidavit

By executing this affidavit under oath, as an applicant for a(n) Occupational Tax Certificate [type of public benefit], as referenced in O.C.G.A. § 50-36-1, from Fayette County [name of government entity], the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) _____ I am a United States citizen.
- 2) _____ I am a legal permanent resident of the United States.
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as: Driver's License or Passport Number: _____.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in _____ (city), _____ (state).

Signature of Applicant (Signature of Business Owner)

Printed Name of Applicant (Printed Name of Business Owner)

(Below use for Notary Only)

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
____ DAY OF _____, 20____

NOTARY PUBLIC
My Commission Expires:



Private Employer Affidavit Of Compliance Pursuant To O.C.G.A. § 36-60-6(d)

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs more than ten employees and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Number (This is the E-Verify Number)

Date of Authorization

Name of Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct. (Below use for Notary Only)

Executed on _____, ____, 201__ in _____(city), _____(state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 201__.

NOTARY PUBLIC

My Commission Expires:



Private Employer Exemption Affidavit Pursuant To O.C.G.A. § 36-60-6(d)

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs fewer than eleven employees and therefore, is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90.

Signature of Exempt Private Employer (Signature of Business Owner)

(Printed Name of Business Owner)

Printed Name of Exempt Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct. (Below use for Notary Only)

Executed on _____, _____, 201__ in _____(city), _____(state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 201__.

NOTARY PUBLIC

My Commission Expires:

FAYETTE COUNTY



Departmental Check List for a New Business (as applicable)

(Please be aware that the issuance of an Occupational Tax Certificate alone is NOT an approval to commence operation)

Business Name: _____ (circle one): *Non-Residential/Home Occupation*

Address: _____ # _____, _____, **GA** _____
Street # Street Name City State Zip

Type of Business: _____

Contact Person: _____ Phone Number: () _____

1. **Planning and Zoning Department – (Suite 202) 770-305-5421 (Zoning District):** _____

Printed Name: _____

Approved By: _____ Date: _____

2. **Environmental Health – (Suite 200) 770-305-5415** _____ **N/A**

Printed Name: _____

Approved By: _____ Date: _____

3. **Code Enforcement - (Suite 202) 770-305-5417** _____ **N/A**

Printed Name: _____

Approved By: _____ Date: _____

4. **Building Permits & Inspections Department – (Suite 201) 770-305-5403** _____ **N/A**

Printed Name: _____

Approved By: _____ Date: _____

5. **Fire Marshal Office – (Suite 214) 770-305-5414** _____ **N/A**

Printed Name: _____

James D. Hall/Anthony S. Koranda

Approved By: _____ Date: _____

6. **Finance Department – (Suite 101) 770-305-5413**

***** NOTICE *****

(Please be aware that the issuance of an Occupational Tax Certificate alone is NOT an approval to commence operation)

CONDITIONAL USE PERMIT FOR HOME OCCUPATION

A Home Occupation is allowed in A-R, EST, C-S, R-85, R-80, R-78, R-75, R-72, R-70, R-55, R-50, R-45, R-40, R-20, DR-15, RMF, MHP, PUD-PRD, PUD-PRL, PUD-PEF, O-I, C-C, C-H, L-C, M-1, M-2, and BTP Zoning Districts. The intent of these rules and regulations is to protect the health, safety and welfare of the general public and ensure that home occupations are regulated in a manner so they do not adversely impact surrounding residential properties, as residential areas and uses are normally separated from non-residential areas and uses. A Home Occupation is a Conditional Use and subject to the following requirements per Article VII. of the Fayette County Zoning Ordinance:

1. *Residents.* Only residents of the dwelling may be engaged in the home occupation within the dwelling. All nonresident individuals, including employees, contractors, or part owners, associated with the home occupation shall not be engaged in the home occupation within the dwelling or on the premises.
2. *Incidental use.* The home occupation shall be clearly incidental to the residential use of the dwelling and shall not change the essential residential character of the building.
3. *Display, sale.* No display of products shall be visible from the street, and only products produced on the premises may be sold on the premises. The on-premises sale of products produced off the premises shall be prohibited.
4. *Clients/customers/students.* The number of clients/customers/students on premises shall not exceed more than two at a time nor more than a total of eight clients in any one day and all services rendered shall take place only within the dwelling. The hours of operation, in the context of clients/customers/students shall be limited to 9:00 a.m. to 7:00 p.m., Monday through Saturday.
5. *Area.* Use of the dwelling, for the purpose of the home occupation, shall not exceed a total of 25 percent of the dwelling.
6. *Number.* No more than four home occupations may be issued per dwelling and the cumulative area devoted to the home occupations shall not exceed 25 percent of the dwelling.
7. *Alterations.* No internal or external alterations inconsistent with the residential use of the building shall be permitted.
8. *Accessory buildings.* No accessory buildings or outside storage shall be used, except as otherwise provided herein.
9. *Instructions and/or tutoring.* Instruction and/or tutoring including, but not limited to: music, art, crafts, dance, academic, computer, martial arts, and speech.
10. *Day care, child/adult.* Daycare shall be limited to no more than three children or three adults at any time.
11. *Vehicles.* Only customary passenger vehicles, vans and pick-up trucks shall be permitted to remain on the premises in association with a home occupation. Said vehicles cannot exceed two axles, 22 feet in length, ten feet in height, and/or 8,000 pounds (curb weight). No tow and/or rollback trucks shall be allowed to remain on the premises. A trailer used in association with the home occupation shall be permitted to remain on the premises. The aforementioned vehicles or trailer used in association with the home occupation may be stored in a detached garage.
12. *In-home beauty salon or barbershop.* An in-home beauty salon or barbershop shall be limited to one chair and shall be subject to the department of environmental health's approval. It shall also comply with 4 above, in regards to the number of customers.
13. *Uses.* The following and similar uses shall not be considered home occupations: automobile service station; automobile and related vehicular sales lot on-premises; on-premises automobile, motorcycle, and/or farm/heavy construction equipment repair or service/maintenance; ambulance service; rescue squad; on-premises amusement or recreational activities (commercial); animal hospital; commercial kennel; veterinarian clinic with or without animal boarding place; pawn shops; acid storage and manufacturing; heavy manufacturing; fortune teller; palm reader; taxidermy, on-premises welding; on-premises pet grooming; on-premises medical/dental facilities; on-premises repair service (bicycle, lawn mower, small engine, and appliance); tire sales and storage; tanning salon; funeral services; tattooing; and on-premises

BUSINESS OWNERS COVENANT

As the owner of a Home Occupation, I do hereby certify that the information supplied with this application is true and correct and I do hereby agree to comply with the ordinances of Fayette County. I understand and agree that any error, misstatement, or misrepresentation of fact, either with or without intention on my part or change in the type of business without approval of the Zoning Administrator subsequent to the issuance of a Conditional Use Permit for Home Occupation shall constitute sufficient grounds for revocation of said Permit.



Business Name

Number of Employees (see A. above)

Address

Signature of Business Owner

City State Zip Code

Date

Phone

Land Lot(s)

District(s)

Zoning

Approved by Planning & Zoning Dept.

Date