

**BANKS COUNTY, GEORGIA
BUSINESS OCCUPATION TAX APPLICATION**

**NEW BUSINESS: DUE BEFORE COMMENCING OPERATION
RENEWAL: DUE ON OR BEFORE JANUARY 1ST**

**REMIT TO: BANKS COUNTY
COMMISSIONERS OFFICE
150 HUDSON RIDGE
SUITE 1
HOMER, GA 30547
TELEPHONE: (706)677-6800**



FOR GOVERNMENT USE ONLY		
TAX YEAR _____	SAVE Affidavit _____	
CERTIFICATE # _____	E-verify # _____	
NAICS CODE _____	Effective Date _____	
AMOUNT PAID _____		
DATE _____	CR # _____	
CK # _____	CA _____	CC _____

SEE PAGES 2-3 FOR INSTRUCTIONS	COMPLETE ALL SECTIONS
1. BUSINESS CORPORATE NAME ADDRESS _____ PHONE _____ EMAIL _____	9. BUSINESS MAILING ADDRESS ADDRESS _____ CITY, STATE, ZIP _____
2. BUSINESS TYPE <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLP <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> LLC <input type="checkbox"/> NON-PROFIT <input type="checkbox"/> SOLE OWNER	10. BUSINESS "DOING BUSINESS AS" & LOCATION": NAME _____ ADDRESS _____ CITY, STATE, ZIP _____ PHONE _____ E-MAIL _____
3. TYPE OF REGISTRATION <input type="checkbox"/> NEW DATE OPENED _____ <input type="checkbox"/> RENEWAL <input type="checkbox"/> CLOSED DATE CLOSED _____	11. STATE LICENSE # (if applicable) EXPIRATION DATE _____ _____
4. FEDERAL TAX ID NUMBER _____	12. E-VERIFY # (required for more than 10 employees) EFFECTIVE DATE _____ _____
5. STATE SALES TAX NUMBER _____	13. GENERAL INFORMATION: List arrests, convictions, and Municipal or County Ordinance violations for owner, officer, partner and manager of business: <i>(Additional space on back of page 1)</i> _____ _____ _____
6. IS BUSINESS LOCATED IN YOUR HOME OR ON YOUR PROPERTY LOCATED IN BANKS COUNTY? <input type="checkbox"/> YES <input type="checkbox"/> NO	14. I CERTIFY that the figures given as a basis for taxation are true and correct to the best of my knowledge, and that records shall be available for inspection as specified in Sec. 22-56 of the Banks County Code. I further certify that the zoning classification of the property located at the business address above is appropriate zoning to permit the business use at such location and that the building to be used at such business location currently is, or will be prior to occupancy, in compliance with all building codes applicable to such business. I understand that issuance of Occupation Tax Certificate/License does not indicate conformity with Banks County ordinances and it is my/our responsibility to conform to all ordinances. Banks County expressly reserves the right to enforce any and all ordinances regardless of payment. Signature _____ Title _____ Date _____
7. FULLY DESCRIBE NATURE OF BUSINESS _____	15. GENERAL BUSINESS AND ADMINISTRATIVE FEE <p align="center">-SEE FOLLOWING PAGE-</p>
8. OWNERS AND/OR OFFICERS INFORMATION <i>(Additional space on back of page 1)</i> NAME/TITLE _____ HOME ADDRESS _____ CITY, STATE, ZIP _____ HOME PHONE # _____ NAME/TITLE _____ HOME ADDRESS _____ CITY, STATE, ZIP _____ HOME PHONE # _____	

√ Number of Employees	#	Tax (includes \$30 Non-Refundable Admin fee)
0-3		\$ 55.00
4-6		\$ 64.00
7-10		\$ 73.00
11-15		\$ 88.00
16-20		\$ 103.00
21-25		\$ 118.00
26-30		\$ 133.00
31-35		\$ 150.00
36-40		\$ 163.00
41-45		\$ 178.00
46-50		\$ 193.00
51-60		\$ 223.00
61-70		\$ 253.00
71-80		\$ 283.00
81-90		\$ 313.00
91-100		\$ 343.00
101-125		\$ 411.00
126-150		\$ 480.00
151-175		\$ 549.00
176-200		\$ 618.00
201-225		\$ 680.00
226-250		\$ 743.00
251-275		\$ 805.00
276-300		\$ 868.00
301-350		\$ 993.00
351-400		\$ 1,118.00
401-450		\$ 1,243.00
451-500		\$ 1,368.00
501-600		\$ 1,593.00
601-700		\$ 1,818.00
701-800		\$ 2,043.00
801-900		\$ 2,268.00
901-1000		\$ 2,493.00
Over 1000		\$ 2,530.00

16. PENALTY 10% of license fee	\$ _____
17. INTEREST 1.5% PER MONTH	\$ _____
18. TOTAL DUE (Total of Lines 16, 17 and 18)	\$ _____

GENERAL INSTRUCTIONS AND INFORMATION

Banks County levies an occupation tax on every business operating in Banks County under the provisions of State Law O.C.G.A. 48-13.

OCCUPATION TAX: The occupation tax is levied each calendar year upon all businesses and practitioners of professions with one or more locations in Banks County or upon applicable out-of-State businesses that meet the requirements of State law. The occupation tax levy is based on the number of employees of the business applied to the tax schedule on the front of this form. Based on Georgia Law the following specific provisions may be applicable:

- (A) Businesses and practitioners shall be required to pay an occupation tax to the local government in the state which the largest dollar volume of business is conducted or service is performed by the individual business or practitioner. Proof of payment of another jurisdiction must be submitted for exemption from occupation tax payment.
- (B) Has one or more employees or agents who exert substantial efforts within the jurisdiction of Banks County for the purpose of soliciting business or serving customers or clients.

(C) Businesses who have multiple locations inside and outside of Banks County shall be taxed upon the number of employees employed in Banks County for each location.

ADMINISTRATION FEE: In addition to the occupation tax an administrative fee of \$30.00 will be charged for each business assessed the annual occupation tax.

NEW BUSINESS: The occupation tax is due and payable upon commencement of business to be accepted without penalty. Businesses commencing after July 1st of any calendar year, shall pay fifty percent of the amount in the schedule set forth herein. Payment must accompany this application.

RENEWALS: Annual renewals are due and payable on or before January 1st of each calendar year. Payments by mail shall be postmarked no later than midnight of April 1st to be accepted without penalty. Payments must accompany this application.

Before a contractor obtains an occupation tax certificate, names and addresses of all subcontractors who will be used in relation to that certificate should be submitted with the application.

COMPLETE ALL SECTIONS WITH INFORMATION REQUESTED. ANNUAL RENEWAL INFORMATION HAS BEEN PREPRINTED ON THE FORM. WRITE ALL CHANGES ON THE FORM AND STRIKE THE INFORMATION THAT IS NOT CORRECT.

- (1) BUSINESS CORPORATE NAME: Give complete corporate name and "doing business as" name. If not incorporated, give full name of business.
 - (2) BUSINESS TYPE: Check applicable box.
 - (3) TYPE OF REGISTRATION: Check applicable box and give date your business opened or closed.
 - (4) FEDERAL TAX I.D. #: Complete Federal Tax Identification or EIN Number for the business.
 - (5) STATE SALES TAX #: Complete Georgia State Sales Tax Number for business (if applicable).
 - (6) IS BUSINESS LOCATED IN HOME OR ON YOUR PROPERTY LOCATED IN BANKS COUNTY? : Check appropriate blank. If yes, home occupation approval must be received from the Code Enforcement Officer.
 - (7) FULLY DESCRIBE NATURE OF BUSINESS: Describe fully what type of business will be conducted.
 - (8) NAME, HOME ADDRESS AND PHONE NUMBER OF OWNERS OR OFFICERS: Complete all applicable lines including name, title, and home address of the owners or officers. Attach additional sheets if more space is needed.
 - (9) BUSINESS MAILING INFORMATION: Give complete mailing address for the business, telephone number and e-mail address for this location.
 - (10) BUSINESS "DOING BUSINESS AS" & LOCATION INFORMATION: Give complete "Doing Business As" name and location address for the business, telephone number and e-mail address for this location.
 - (11) STATE LICENSE #: Complete State License Number issued by the Secretary of State pursuant to Title 43 of the Official Code of Georgia (if applicable) and the expiration date.
 - (12) E-VERIFY #: E-Verify Number (if applicable) and Effective Date.
 - (13) GENERAL INFORMATION: List arrests, convictions, and Municipal or County Ordinance violations for owner, officer, partner and manager of business. Attach additional sheets if more space is needed.
 - (14) CERTIFICATE OF SIGNATURE: Read statement of Certification. Complete signature, title and date certifying application information.
- OCCUPATION TAX SCHEDULES: (COMPLETE EITHER SECTION 13 OR SECTION 14).**
- (15) GENERAL BUSINESS AND ADMINISTRATIVE FEE: Check the applicable bracket showing the number or employees for your business and include number of employees and the amount due on the applicable line.

THE NUMBER OF EMPLOYEE IS DETERMINED BY: An employee who works 40 hours or more weekly shall be considered a full-time employee. The average weekly hours of employees who work less than 40 hours weekly shall be added and the sum divided by 40 to produce full time position equivalents. A business shall figure its number of employees based on the calendar year operations preceding the levy of the tax, or for the period if in business for less than one year. Example: A business has eight employees-Two full-time and six part-time. The number of full-time equivalent employees is as follows:

2 full time employees	= 2 employees
2 employees at 10 hours per week	= 20 hours
4 employees at 15 hours per week	= 60 hours
	80 hours

80 hours divided by 40 hours	= 2 employees
TOTAL NUMBER OF FULL-TIME EMPLOYEES	= 4 employees

Fee is \$64.00 + \$30.00 Administrative Fee for a total due of \$94.00

PRACTITIONERS OF PROFESSIONS: Practitioners of professions shall elect as their entire occupation tax one of the following: The occupation tax based on number of employees under the fee schedule shown (General Business Schedule #13; or A fee of \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. The "per practitioner tax" applies to each person in the business who qualifies as a practitioner under the state law.

- (16) PENALTY: A business that fails to pay by the due date, shall be assessed a penalty charge of ten percent (10%) of the applicable license fee.
- (17) INTEREST: All taxes, administration fees and penalty charges that are not paid by the due date shall bear interest at a rate of one and one half percent (1.5%) per month from the due date until paid.
- (18) TOTAL DUE: Total of occupation tax, administration fee, penalty and interest.

OCCUPATION TAX INFORMATION: For further occupation tax information contact the Business Tax Office, located at 150 Hudson Ridge, Suite 1, Homer, GA 30547. Telephone: (706)677-6800, Ext. 100, Fax: (706)677-4330.

Any business or organization interested in doing business with Banks County Government may contact the Finance Department, Purchasing Division, located at 150 Hudson Ridge, Suite 1, Homer, GA 30547. Telephone: (706)677-6800 Fax: (706)677-4330