



Post Office Box 785
181 Larkin Street
Cornelia, Georgia 30531
Phone: 706/778-8585
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Submitted On: _____
C.O. Permit #: _____
License #: _____
Issued On: _____

BUSINESS OWNERS CERTIFICATION FOR OCCUPATION TAX

INSTRUCTIONS: Please fill in ALL information requested below and return to Cornelia City Hall:

Business Name: _____
 /
 Owner(s) Name(s): _____
 Business Owner(s) Driver's License Number(s): _____ {Attach Copy to this Application}
 Manager(s) Name(s): _____
 Business Mailing Address: _____
 Georgia Sales Tax # _____
 Business Physical Address (911#): _____
 Owners Home Address _____
 Home Phone Number _____
 Business Phone Number: _____
 Specific Nature of Business: _____
 Food Service Permit # or Dept. of Agriculture # (if applicable) _____

If this Application is for a Restaurant, a Permit from the Habersham County Health Department must be obtained BEFORE a Business License can be issued.

Section 14-4: Occupation Tax Levied; Restrictions

(A) An occupation tax shall be levied upon those businesses & practitioners of professions & occupations with one or more locations within the corporate limits of the City of Cornelia or upon the applicable out-of-state businesses with no location or office in Georgia pursuant to **O.C.G.A. Section 48-13-7** based upon the number of employees of the business or practitioner. The number of employees for this purpose shall be all employees, full-time, part-time, temporary or working under an employment contract or service.

 CALCULATE BUSINESS TAX USING ONE OF THE METHODS ON REVERSE 

CALCULATE BUSINESS TAX USING ONE OF THE FOLLOWING TWO METHODS:
{CHOOSE ONLY ONE}

METHOD 1: Practitioners of professions such as: Lawyers, Physicians, Osteopaths, Chiropractors, Podiatrists, Dentists, Optometrists, Psychologists, Veterinarians, Landscape Architects, Land Surveyors, Practitioners of Physiotherapy, Public Accountants, Embalmers, Funeral Directors, Civil, Mechanical, Hydraulic or Electrical Engineers, Architects, Marriage & Family Therapists, Social Workers and Professional Counselors or practitioners as described in O.C.G.A. Section 48-13-9(C), Paragraphs 1 – 18.

METHOD 2: Tax schedule for other occupations not listed above.

Circle the number of employees, including owner(s), you have and the total tax to be paid. Remember to include all Business Owners in the number of employees.

<u>Number of Employees</u>	<u>Tax Rate</u>	<u>Administrative Fee</u>	<u>Total Tax to be Paid</u>
1 – 2	\$66.99	\$15.00	\$81.99
3 – 5	\$150.73	\$15.00	\$165.73
6 – 10	\$200.97	\$15.00	\$215.97
11 – 25	\$276.89	\$15.00	\$291.89
26 – 50	\$435.44	\$15.00	\$450.44
51 – 100	\$753.64	\$15.00	\$768.64
101 – 150	\$1,088.59	\$15.00	\$1,103.59
151 – 250	\$1,423.54	\$15.00	\$1,438.54
251 – 500	\$1,674.75	\$15.00	\$1,689.75
501 – 1000	\$2,512.13	\$15.00	\$2,527.13
1001 and up	\$3,349.50	\$15.00	\$3,364.50

ALL OCCUPATION TAXES ARE TO BE PAID BEFORE MARCH 31ST OF THE CURRENT BUSINESS YEAR!

Section 14-3: Administrative & Regulatory Fee Structure; Occupation Tax Structure

- a) A non-prorated, non-refundable administrative fee of \$15.00 shall be required on all business occupation tax & regulatory fee accounts for the initial start up, renewal or re-opening of those accounts.
- b) A regulatory fee will be imposed as provided under O.C.G.A. Section 48-13-9 on those applicable businesses. A regulatory fee may not include an administrative fee.
- c) The regulatory fee schedule for persons in referenced occupations and professions in as follows:

Carnivals	No Charge
Flea Markets	\$250.00
Shooting Galleries & Firearm Ranges	\$100.00
Pawnbrokers	\$50.00
Firearm Dealers	\$50.00
Vending Boxes & Machines	\$100.00
Auto & Motorcycle Racing	\$200.00
Businesses Providing Appearance Bonds	\$200.00
Boxing & Wrestling Promoters	\$200.00
Garbage Collectors	\$100.00
Burglar & Fire Alarm Installers	\$25.00
Building & Construction Contractors, Subcontractors & Independent Workers	\$25.00

- ① Transient Merchants, Peddlers, Canvassers, solicitors & Solicitors of Subscriptions to Publications shall pay a fee pursuant to **Chapter 29** of the *City of Cornelia Code of Ordinances*.
- ① Game Rooms, Billiard Rooms & Pool Rooms shall pay a fee pursuant to **Chapter 41** of the *City of Cornelia Code of Ordinances*.

E-VERIFY PRIVATE EMPLOYER AFFIDAVIT

By executing this affidavit under oath as an applicant for an Occupational Tax Certificate, as referenced in O.C.G.A. 36-60-6(d), the undersigned applicant representing the private employer know as _____ (printed name of private employer) verifies one of the following regarding their application or renewal for a City of Cornelia Occupational Tax Certificate.

Please check one of the following. You will only choose ONE (1)

- OR
- 1) ___ On January 1, of the below signed year the individual, firm, or corporation employed **ten (10) or more employees.**
- OR
- 2) ___ On January 1, of the below signed year the individual, firm or corporation employed **less than ten (10) employees.**
- OR
- 3) ___ No changes have been made since my **last renewal.** My E-Verify number has not changed and affidavit is on file.

If you selected 1 please fill out the next section Federal Work Authorization User Identification Number (E-Verify #)

If you selected 2 please provide your E-Verify number if over TEN (10) employees and sign this document

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. 36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

Federal Work Authorization User Identification Number (E-Verify #)

Date

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 on affidavit shall be guilty of a violation of O.C.G.A. 16-10-20, and face criminal penalties allowed by such statute.

SAVE STATUS VERIFICATION

By executing this affidavit under oath as an applicant for an Occupational Tax Certificate, as referenced in O.C.G.A. Section 50-36-1, from City of Cornelia the undersigned applicant _____ (print name here) verify **ONE** of the following in reference to their application for an Occupational Tax Certificate.

Please check one of the following. You will only choose ONE (1)

- 1a) ___ I am a United States Citizen.
You were born in the United States
or have become a naturalized Citizen
- OR
- 1b) ___ My U.S. citizenship status has **NOT**
changed and a signed affidavit is already
one file
- OR
- 2) ___ I am a legal permanent resident of the United States
(You have been granted authorization to live and work in the United States on a permanent basis).
- OR
- 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 agency. My alien number is _____

If you checked 1a and submitted documentation with your previous renewal, you do not have to submit secure & verifiable document again.

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

Please complete this form by signing and dating the bottom. If required, do so in the presence of a Notary Public and have them affix their seal and signature.

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 on affidavit shall be guilty of a violation of O.C.G.A. 16-10-20, and face criminal penalties allowed by such statute.

SIGNATURE OF AUTHORIZED PRIVATE EMPLOYER

PRINTED NAME AND TITLE OF AUTHORIZED PRIVATE EMPLOYER

SUBSCRIBED AND SWORN BEFORE ME

ON THIS _____ DAY OF _____, 20____

NOTARY PUBLIC _____

MY COMMISSION EXPIRES: _____