



Post Office Box 785  
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 Cornelia, Georgia 30531  
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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: \_\_\_\_\_  
 \_\_\_\_\_

Business Physical Address (911#): \_\_\_\_\_  
 \_\_\_\_\_

Business Phone Number: \_\_\_\_\_

Specific Nature of Business: \_\_\_\_\_

**THIS INFORMATION REQUIRED IF DIFFERENT FROM ABOVE:**

Property Owner's Name: \_\_\_\_\_

Property Owner's Name and Phone Number: \_\_\_\_\_  
 \_\_\_\_\_

Property Owner's Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_

**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.

NUMBER of PROFESSIONALS, INCLUDING OWNER(S) IN BUSINESS = \_\_\_\_\_ x \$100.00 = \$ \_\_\_\_\_  
TAX AMOUNT DUE

**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.**

Number of Employees	Tax Rate	Administrative Fee	Total Tax to be Paid
1 – 2	\$60.00	\$5.00	\$65.00
3 – 5	\$135.00	\$5.00	\$140.00
6 – 10	\$180.00	\$5.00	\$185.00
11 – 25	\$248.00	\$5.00	\$253.00
26 – 50	\$390.00	\$5.00	\$395.00
51 – 100	\$675.00	\$5.00	\$680.00
101 – 150	\$975.00	\$5.00	\$980.00
151 – 250	\$1,275.00	\$5.00	\$1,280.00
251 – 500	\$1,500.00	\$5.00	\$1,505.00
501 – 1000	\$2,250.00	\$5.00	\$2,255.00
1001 and up	\$3,000.00	\$5.00	\$3,305.00

**ALL OCCUPATION TAXES ARE TO BE PAID BEFORE MARCH 31<sup>ST</sup> OF THE CURRENT BUSINESS YEAR!**

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

- a) A non-prorated, non-refundable administrative fee of \$5.00 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	\$200.00
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*.

## Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City Of Cornelia, Georgia Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application for a City of Cornelia, Business License or Georgia Occupational Tax Certificate, Alcohol License, Taxi Permit or other public benefit (circle one) for \_\_\_\_\_.

[Name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity]

1) \_\_\_\_\_ I am a United States citizen

**OR**

2) \_\_\_\_\_ I am a legal permanent resident 18 years of age or older or I am otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.\*

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 Code Section 16-10-20 of the official Code of Georgia.

Signature of Applicant    Date

\_\_\_\_\_

Printed Name:

\_\_\_\_\_

\*

\_\_\_\_\_ Alien Registration number for non-citizens

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE  
\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_

Notary Public  
My Commission Expires:

\*Note: O.C.G.A. 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

\_\_\_\_\_