

#### CUSTOMER SERVICE DEPARTMENT

(770) 917-8903 - Fax (678) 801-4035 P. O. Box 636, Acworth, GA 30101

### COMMERCIAL OCCUPATIONAL TAX APPLICATION (Revised 04/28/2021)

(REQUIREMENTS FOR OBTAINING COMMERCIAL OCCUPATIONAL TAX CERTIFICATE (BUSINESS LICENSE)

Please note that City Ordinances and Zoning Regulations may not allow the type or location of the business use you are applying for, or may impose restrictions or other regulations concerning that use *Please obtain the approval of this Commercial Occupational Tax Application before signing any lease, incurring any cost, beginning any construction work, or investing substantial time on your business plans*. For questions concerning city zoning regulations, please contact the Community Development Director at (770) 974-3112.

#### LIST OF ITEMS TO SUBMIT WITH APPLICATION

- 1. If a Corporation, attach a copy of the Articles of Corporation including officers
- 2. Copy of the Federal Tax Certificate (EIN) and or Social Security Number as applicable
- 3. Copy State Sales and Use Tax Certificate, if applicable
- 4. Copy of State Licensure (cosmetology, physician, massage therapy, attorney, etc.)
- 5. Site Plan showing parking  $(8\frac{1}{2} \times 11)$
- 6. Approved Stamped Detailed Floor Plan (8 1/2 X 11) from the Cobb County Fire Marshal
- 7. Please provide a copy of one (1) Secure and Verifiable Document such as a driver's license, passport, or other document from the list of secure and verifiable documents that is located on the Attorney General's website at law.ga.gov.

#### APPLICATION APPROVAL PROCESS

- 1. Completed application with all of the applicable documents to be receipted by the Customer Service Department.
- 2. Application will be forwarded to the Community Development Department to verify addressing, land use, and building code compliance.
- Contact the Cobb County Fire Marshal at (770) 528-8310 or visit <u>www.cobbfire.org</u> for plan review or to schedule an appointment. The Fire Marshal furnishes the plan review application, which is required prior to submitting an application for an occupational tax or business license.
  - A. Provide four (4) copies of the site and detail plans, as submitted with the application and the plan review sheet application for an appointment with the Fire Marshal. The Fire Marshal will red stamp plans.
  - B. Provide one copy of the stamped plans to the Customer Service Department.
  - C. Second set of plans, along with the plan review application attached, will be submitted to the Building Department for review. Contact (770) 974-2032. Please make sure that the Building Department has no questions or revisions before contacting the Fire Marshal for an on-site inspection.
  - D. Retain one (1) copy of plans, on-site, at business location.

Fire Marshal may be contacted for a final inspection once stamped plans from the Fire Marshal are received by the Customer Service Department, and if no changes are required by the Building Department. The Building Department will perform a courtesy building inspection after the Fire Marshal issues a final release.

- 1. If the business is intended for the sale or consumption of beer, wine, or alcohol, a completed "Alcohol Privilege License" application must be submitted to the City Clerk for consideration by the Acworth Board of Aldermen. Please contact the City Clerk's Office at (770) 974-3112 for further information.
- 2. Please check if applying for a business license for any of the following, whereas an additional application, addendum, permit or background check may apply:

\_\_\_\_Massage Parlor \_\_\_\_Mobile Retail Food Establishment \_\_\_Pawnshop/Pawnbroker \_\_\_Precious Metals Dealers \_\_\_\_\_Taxicabs \_\_\_\_\_Bail Bondsmen\_\_\_\_\_Pain Clinic

3. If food service or sales will be conducted on-site, plans will need to be stamped "approved" by the Cobb County Board of Environmental Health. Contact 770) 435-7815.

Exception: Convenience stores, grocery stores, and food processing or packaging businesses (whose goods will be sold off-site), must submit plans to, and require the approval of the Georgia Department of Agriculture (Cobb County). Contact (770) 535-5955.

Note: Most convenience stores, grocery stores, restaurants, food processing and packaging businesses, delicatessens, etc., will require the installation and proper use of grease traps for the sanitary sewer system. An "approval letter" from the Cobb County Water and Sewer Department/Environmental Compliance Division must be obtained for all such businesses. Contact (770) 419-6317 or (6327).

|            |   | Busin  | Business<br>Website/Facebook:          |  |                           |
|------------|---|--|--|--|---------------------------|
|            |   |  |  |  |                           |
| Business   |   |  | Street                                 |  |                           |
|            | City:   | State:   |  | Zip:                                   |                           |
| Ma         | iling Street Address:   | Suite:   | City:                                  | State:                                 | Zip:                      |
| Bus        | siness Contact Person:  |  | Contact                                |  | Phone:                    |
|            |   |  | Type of Busin                          | ess/Use of Prope                       | -ty:                      |
|            |   | Square   | Footage:                               | Name Lan                               | dlord/Owner of the        |
| <u>Bui</u> | ilding/Property_where the business is loca  | ated:  |  |  |                           |
| Add        | dress:Suite:  | City:S   | tate:Zi                                | ip:Pho                                 | ne:                       |
| 1.         | Give a detailed list of all services offered<br>services. Failure to do so could cause y<br>prominence. If there is more than one<br>name, a separate occupational tax cert   | your occupational tax certificate<br>service that will be operating at   | to be revoked. Li<br>the same location | st such services i<br>and under the sa | n order of<br>me business |
| 2.         | Give a detailed list of all products to be<br>do so could cause your occupational tax<br>Attach an additional sheet if necessary.   | x certificate to be revoked. List p  |  |  |                           |
| 3.         | If products are sold or services rendere<br>emphasis on matter depicting, describi-<br>terms are defined in Section 10-43 of the<br>percentage of the stock or service will b | ing or relating to specified sexua<br>he Code of Ordinances? Yes   | l activities or speci                  | fied anatomical a                      | areas as those            |
| 4.         | Will the business permit or feature live  | e performances by nude or semi-  | nude entertainers                      | ? Yes                                  | No                        |
| 5.         | If the answer to question 3 or 4 is yes, y  | you will be required to fill out an  | d submit a Sale/D                      | isplay Area Site I                     | Plan.                     |
| 6.         | To the extent that you are required to a permit is an additional requirement for  |  |  |  | stablishment              |
| 7.         | Will there be any use, sale or storage of   | f firearms, ammunitions or expl  | osives? (Yes/No) If                    | f yes, give details:                   | ·                         |
| 8.         | Number of employees:Full-   | -timePart-time   | (Include own                           | ners and family n                      | nembers).                 |
| 9.         | Will there be storage of materials of an stored:  |  |  |  | where will they be        |
| 10.        | Will there be any business vehicles (wo<br>If yes, give parking and storage details:  | •  |  |  |                           |
|            | FORSC   | LE PROPRIETORS OR PART   | NERSHIPS                               |  |                           |
| Bus        | siness Owner's Name:  |  |  |  | Name):                    |
| Hor        | me Phone:   |  |  | e:                                     | Zip:<br>Number:           |
| 101        |   | Federal ID/If applicable, Socia  | al Security No.:                       |  |                           |
|            |   |  |  |  |                           |
|            | FOR CORPORA   | ATIONS, LLC, OR OTHER COL  | RPORATE ENTI:                          | TIES                                   |                           |
|            | rporate Business Name:  |  |  |  |                           |
|            | me Office Address:  |  |  |  |                           |
| Fed        | me Office Main Phone Number:<br>leral ID/If applicable, Social Security No  | FaaFaa | ate Sales and Use 7                    | Гах No.:                               |                           |

#### DO NOT SEND IN PAYMENT WITH APPLICATION. PAYMENTS ARE DUE AFTER APPROVAL FROM ALL DEPARTMENTS. OCCUPATIONAL TAX CERTIFICATES MUST BE RENEWED BY JUNE 30<sup>TH</sup> OF EACH YEAR IN ACCORDANCE WITH ORDINANCE NO. 202-11, 4-18-2002 SEC. 86-105

#### Check all that apply: ( ) New Business (Based on Gross Receipts)

- () Business Address Change (\$10.00 Fee)
- () Ownership Change (Based the same as New Business on Gross Receipts)
- () Business Name Change (\$10.00 Fee)

### **INSTRUCTIONS**

| Dollar amount of gross receipts to be generated in the State of Georgia for the <u>current</u> calendar year.   | \$              |
|---|-----------------|
| Category of estimated gross receipts to be generated in the State of Georgia for the current <u>calendar</u> year (see Tax Table below). *An audit may be performed to verify such information. |                 |
| 1. Tax amount from the Tax Table below. (Select the proper tax amount based on applicable<br>Gross receipts category and the proper "Tax Class" as determined by Customer Service Department)   | \$              |
| 2. Administrative Fee   | \$ <u>55.00</u> |
| 3. Total Occupational Tax due (add lines 1 and 2)   | \$              |
|   |                 |

Make check payable to the City of Acworth for the total amount due on Line 3

| Category | Gross Receipt   | Ranges       | Tax Class A1         | Tax Class A2              |
|----------|-----------------|--------------|----------------------|---------------------------|
| Α        | \$0             | \$99,999     | \$42.00              | \$48.00                   |
| B        | \$100,000       | \$249,999    | \$127.00             | \$148.00                  |
| С        | \$250,000       | \$499,999    | \$264.00             | \$308.00                  |
| D        | \$500,000       | \$749,000    | \$435.00             | \$507.00                  |
| Ε        | \$750,000       | \$999,999    | \$606.00             | \$707.00                  |
| F        | \$1,000,000     | \$2,999,999  | \$1,376.00           | \$1,604.00                |
| G        | \$3,000,000     | \$4,999,999  | \$2,744.00           | \$3,200.00                |
| Н        | \$5,000,000     | \$9,999,999  | \$5,024.00           | \$5,480.00                |
| I        | \$10,000,000    | \$19,999,999 | \$7,304.00           | \$7,760.00                |
| J        | \$20,000,000    | \$39,999,999 | \$9,584.00           | \$10,040.00               |
| K        | \$40,000,000    | \$79,999,999 | \$11,864.00          | \$12,320.00               |
| L        | \$80,000,000    | \$99,999,999 | \$14,144.00          | \$14,600.00               |
| Μ        | \$100,000,000 A | ND OVER      | \$14,144.00 plus     | \$14,600.00 plus \$228.00 |
|          |                 |              | \$114.00 per million | per million or portion    |
|          |                 |              | or portion thereof.  | thereof.                  |

Gross receipts means the total revenue of the business or practitioner for the period, including without limitation the following: The total income without deduction for the cost of goods sold or expenses incurred; Gain from trading in stocks, bonds, capital assets or instruments of indebtedness; Proceeds from commissions on the sale of property, goods or services; Proceeds from fees charged for services rendered; Proceeds from rent, interest, royalty or dividend income.

The term gross receipts shall not include the following: Sales, use, or excise taxes; Sales returns, allowance and discount; Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 USC § 1563(a)(1), or between or among the units of brother-sister controlled group of corporations as defined by 26 USC § 1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities; Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue; Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this article, if such funds constitute 80 percent or more of the organization's receipts; Proceeds from sales of goods or services, which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

| I (Name)        | being  | the (Title)                          | of the                             |
|-----------------|--|--------------------------------------|------------------------------------|
| business firm   | named above, do hereby register and pay the occupation     | al tax to operate said business with | the dominant business activity of  |
| (Explanation    | of business type)  | according to                         | ) the classification index of the  |
| Occupational    | Tax Ordinance of the City of Acworth, Georgia. I declare   | e that I am duly authorized by the   | business herein named to file this |
| registration fo | r occupational tax, including the accompanying schedules a | nd statements, and that the same are | e true, correct and complete.      |

| EMERGENCY AFTER HOURS CONTACT INFORMATION |   |  |  |  |
|---|---|--|--|--|
| NAME:                                     | NAME:   |  |  |  |
| PHONE                                     | PHONE:  |  |  |  |
|   |   |  |  |  |
|   |   |  |  |  |
| COMMERCIA                                 | L OCCUPATIONAL TAX APPLICATION  |  |  |  |
| Affidavit Verifying V                     | Veracity of Commercial Occupational Tax Application Contents  |  |  |  |
|   | swear under penalty of perjury that the representations and information as contained in<br>e true and correct and that any misrepresentations or material omissions shall formulate a |  |  |  |
| 8 7 1                                     | hat the undersigned understands the questions contained herein and the responses provided oportunity to seek independent advice related thereto.                                      |  |  |  |
| Signature of Applicant                    | Date  |  |  |  |
| Printed Name                              |   |  |  |  |
| GUDGCDIDED AND GWODN                      |   |  |  |  |

 SUBSCRIBED AND SWORN

 BEFORE ME ON THIS THE

 \_\_\_\_\_DAY OF\_\_\_\_\_, 20 \_\_\_\_\_

Notary Public \_\_\_\_\_

My Commission Expires: \_\_\_\_\_



## Affidavit Verifying Status for City Public Benefit Application

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

| Business License or   | Miscellaneous Licenses (check one below): |
|---|---|
| Georgia Occupational Tax Certificate                          | Auctioneers                               |
| Alcohol Beverage License                                      | Pawn Brokers                              |
| Taxicab License   | Massage Therapists                        |
| Insurance Company License                                     | Billiard Rooms Operations                 |
| Employee Benefits (Retirement, Health, Disability)            | Precious Metals and Gems Dealers          |
| Contracts (Please specify type)                               | Flea Markets                              |
| Other public benefit ( <i>indicate, if not listed above</i> ) |   |

Name of Business

Check only one:

- 1) I am a United States citizen.
- I am a legal permanent resident of the United States.
   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:

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 this                          | day of   |      | _, 20 | in                  | (city),        | (state). |
|--|----------|------|-------|---------------------|----------------|----------|
| SUBSCRIBED A<br>BEFORE ME ON<br>DAY OF |          | , 20 |       | <b>Signature of</b> | Applicant      |          |
| Notary Public                          |          |      |       | Printed Nam         | e of Applicant |          |
| My Commission H                        | 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:

Effective 03/04/2020



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

By executing this affidavit under oath, as an applicant for a(n) [business license, occupational tax certificate, or other document required to operate a business] as referenced in O.C.G.A. § 36-60-6(d), from [name of county or municipal corporation], the undersigned applicant representing the private employer known as (crinted name of private employer known as

\_\_\_\_\_(printed name of private employer) verifies one of the following with respect to my application for the above-mentioned document:

### <u>Section 1</u>. Please check only one:

(A) \_\_\_\_\_ The individual, firm, or corporation employs eleven (11) or more employees.

\*\*\* If the employer selected 1(A), please **fill out** Section 2 below.

(B)\_\_\_\_\_ The individual, firm, or corporation employs **ten** (10) **or fewer** employees.

\*\*\* If the employer selected 1(B), please **skip** Section 2 and execute below.

### Section 2,

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 of Authorization

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 allowed by such statute. Executed on the \_\_\_\_\_\_ date of \_\_\_\_\_\_, 20\_\_\_\_ in \_\_\_\_\_\_ (city), \_\_\_\_\_\_ (state)

Signature of Authorized Officer or Agent

Printed Name of and Title of Authorized Officer or Agent

| SUBSCRIBED A | AND SWORN BEFORI | EME  |
|--------------|------------------|------|
| ON THIS THE  | DAY OF           | , 20 |

### NOTARY PUBLIC

My Commission Expires: