



Post Office Box 785  
181 Larkin Street  
Cornelia, Georgia 30531  
Phone: 706/778-8585  
Fax: 706/778-2234

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 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 \$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

- ⓘ 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*.
- ⓘ Game Rooms, Billiard Rooms & Pool Rooms shall pay a fee pursuant to **Chapter 41** of the *City of Cornelia Code of Ordinances*.