

City Of Dalton Occupational Tax Instruction Sheet

- The **City Of Dalton** Does Not Issue Business Licenses. Our Current Method Of Taxation Is Occupation Tax.
- All Businesses Located Within The City Limits Of Dalton Must Obtain An Occupational Tax Certificate.
- For A New Business Or Practitioner, The Number Of Employees For It's First Calendar Year Of Doing Business Shall Be Deemed To Be The Number Of Employees As Of The Commencement Date Of The New Business Or Practitioner For The Purposes Of The First Year Occupation Tax Only. In The Second Calendar Year Of Business For Such New Business Or Practitioner The Number Of Employees Shall Be Determined As The Lesser Of The Number Of Actual Employees In The Previous Year As Of The Filing Date For That Year And The Number Of Employees In The Current Year As Of The Date Of Filing.
- To Obtain An Occupational Tax Certificate, An Occupational Tax Return Must Be Completed. The Occupational Tax Certificate Return Can Be Obtained From The City Of Dalton Clerk's Office Located At 300 West Waugh Street 1st Floor West Or At www.cityofdalton-ga.gov.
- Complete The Occupational Tax Certificate Return In Its **Entirety**.

VERY IMPORTANT PLEASE READ

- A Georgia Sales Tax Number Is **Required** Prior To The Issuance Of An Occupational Tax Certificate (if applicable). If You Need Assistance, Please Contact The Department Of Revenue At 1-877-423-6711 Or One Of Their Regional Offices Found At The Following Website: <https://dor.georgia.gov/>
- We Now **Require** A North American Industry Classification System (NAICS) Code. NAICS Codes Are Numbers That Indicate Your Primary Line Of Business. There Is A Code For Limited Service Restaurants One For Full-Service Restaurants, One For Maid Services (Use The Lookup Term "Janitorial"), Etc... **NAICS Is A Self-Assigned System. No One Assigns You A NAICS Code.** Use <http://www.naics.com> To Find Your Corresponded NAICS Code.
- Under Georgia Law, Employers Must Now Register And Utilize The Federal Work Authorization Program known as E-verify. If Applicable We Now **Require** An Employer's Federal Work Authorization Number Prior To Issuance Of An Occupational Tax Certificate. For More Information Please Visit www.uscis.gov/everify or call 1-888-464-4218. **Enclosed is an E-Verify Affidavit, Please Complete it and Return it Along With Your Application.**
- The State Legislature of Georgia is **Requiring** all Cities to Verify Immigration Status of all Occupational Tax Certificate Applicants. **Enclosed is a SAVE Affidavit, Please Complete it and Return it Along Your Application.**

- Upon Receiving The Occupational Tax Return, The Clerk's Office Will Forward The 'Return' To The Building Inspector's Office For Approval. **Responsibility Of Scheduling An Inspection Will Fall On The Applicant.** The Applicant May Contact The Building Inspector At 706-275-7401 To Schedule An Appointment.
- **Payment is expected at the time Occupational Tax Certificate Return is filed with the City Clerk's Office.**

- Once The Building Inspector's Office Receives The Occupational Tax Return, The Location Will Be Approved/Disapproved For Zoning, And An Initial Inspection Of The Premises Will Be Conducted. If The Location Is Approved, A Certificate Of Occupancy Will Be Issued. The Initial Inspection Is Free Of Charge, However The 1st Re-Inspection Of The Business Will Cost \$150.00 And The 2nd Re-Inspection Will Cost \$250.00. If The Business Is Not Approved For Either or Both Zoning Or Pass The Inspection An Occupational Tax Certificate Will Not Be Issued.
- A Certificate Of Occupancy Must Be Issued Prior To The Issuance Of An Occupational Tax Certificate.
- If Applicable, A Valid State Of Georgia Professional License Must Be Presented At The Time Applying For A Certificate. (Barbers, Cosmetologists, Dentists, Contractors, Etc). Certificates Will Not Be Issued Without One. (See Attached List)
- If Applicable, A Valid Food Permit Must Be Applied For By Calling The Health Inspector's Office at 706-272-2005 And/Or If Applicable, Registering With The Department Of Agriculture at <http://agr.georgia.gov> Or By Calling 404-656-3627. **Certificates Will Not Be Issued Without One.**
- If Applicable All Pawnbrokers/Precious Metals Dealers Must Register With The Police Department After Obtaining An Occupational Tax Certificate.
- All Payments For the Occupation Tax Certificates Will Be Taken At The City Of Dalton Clerk's Office. **The Clerk's Office Now Accepts Visa, MasterCard And American Express.** We Also Accept Checks Or Cash For Payment.
- All Occupational Tax Certificates Expire December 31st Of Each Year, Regardless Of The Date It Is Purchased.

The Cost Of An Occupational Tax Certificate Is As Follows:

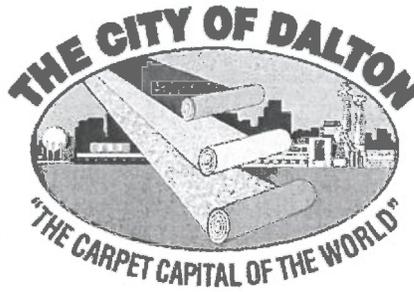
- \$100.00 Administrative Fee Plus
- (1) For The First 25 Employees = \$20.00 Per Employee
- (2) For The Next 25 Employees = \$18.00 Per Employee
- (3) For The Next 50 Employees = \$16.00 Per Employee
- (4) For The Next 100 Employees = \$14.00 Per Employee
- (5) For The Next 300 Employees = \$13.00 Per Employee
- (6) For Each Additional Employee = \$12.00 Per Employee

Renewal Process

- Each Business Must Renew The Occupational Tax Certificate Each Year.
- An Occupational Tax Certificate Return Will Be Mailed To The Business In October Of Each Year For The Renewal Process.
- The Occupational Tax Certificate Return Is Due For Renewal Process By November 15th Of Each Year.
- Upon Receiving The Occupational Tax Certificate Return, A Statement Will Be Mailed In January.
- All Renewals Are Due And Payable On Or Before April 1st.

2016 OCCUPATIONAL TAX CERTIFICATE RETURN

City Of Dalton, Georgia
 City Clerk's Office
 300 West Waugh Street #317
 Post Office Box 1205
 Dalton, Georgia 30722-1205
 Phone (706)529-2490 | Fax (706)529-2491



For Office Use Only

Customer Number: _____

ID Number: _____

• **SECTION I - PLEASE ANSWER QUESTIONS 1-10**

- (1) Is Business Located in the city limits? Yes No
- (2) Is This Return A New Return Renewal Return Change In Existing Account
- (3) Does This Business have an Occupational Tax Certificate in Another City in Georgia Yes No Where? _____
- (4) The Business Classification is Regular (i.e. store) Professional (i.e. Doctor) Bank
- (5) Is This Business Permanent Seasonal Temporary
- (6) If Professionals, Check the Appropriate Method of Payment Per Employee Method Per Practitioner Method
- (7) Is Building Newly Constructed? Yes No Date _____
- (8) Has Building been Remodeled or Renovated? Yes No Date _____
- (9) Is Business Out of Business? Yes No
- (10) What Date Did Business Go Out of Business? ____/____/____

• **SECTION II - PLEASE COMPLETE THE FOLLOWING ACCORDINGLY**

| | | |
|--|--------|---|
| OWNER NAME (Corporate Name Or Individual Owner): | | |
| D/B/A (Name Of Business): | | |
| STREET ADDRESS (Local Address of Business): | | |
| MAILING ADDRESS: | | <input type="checkbox"/> Same as Street Address |
| CITY: | STATE: | ZIP: |
| BUSINESS TELEPHONE: | | FAX: |
| CONTACT PERSON: | | CONTACT TELEPHONE: |

• **SECTION III - CHECK THE APPROPRIATE CATEGORY**

CHECK THE TYPE OF BUSINESS TO BE CONDUCTED AT THIS LOCATION, IF BUSINESS TYPE IS NOT LISTED PLEASE LIST

- | | | | |
|--------------------------------------|---|---------------------------------------|---|
| <input type="checkbox"/> Apartment | <input type="checkbox"/> Beauty/Barber Shop | <input type="checkbox"/> Manufacturer | <input type="checkbox"/> Store/Merchant |
| <input type="checkbox"/> Auto Dealer | <input type="checkbox"/> Hotel/Motel | <input type="checkbox"/> Restaurant | <input type="checkbox"/> Taxi |
| <input type="checkbox"/> Bank | <input type="checkbox"/> Consultant | <input type="checkbox"/> Service | <input type="checkbox"/> Other _____ |

• **SECTION IV - LIST THE NUMBER OF EMPLOYEES**

NEW BUSINESSES ONLY

Please List The Number of Employees Employed
 In The Business As Of The Date of This Return
 Employees = Persons on the payroll As of This Time

If There Are No Employees - List Zero In The Box

RENEWAL ONLY

Please List The Number of Employees Employed
 In The Business As Of **JANUARY 1, 2015**
 Employees = Persons on payroll As of 1/1/2015

Renewals Are Billed On The Previous Years Employees

• **SECTION V - PROVIDE AS REQUIRED**

Georgia Sales Tax Number (if applicable): _____ NAICS Number: _____

• **SECTION VI - READ CAREFULLY BEFORE SIGNING**

This Return Is Due In The Clerk's Office on or before the 15th of November of each year before a statement or certificate can be issued. Failure to File this Return by the 15th of November will result in penalty. I certify that the foregoing information is true and correct. I understand that falsification of this return could cause denial of a certificate without refund.

____/____/____
Date

Signature

Continued.

**AFFIDAVIT VERIFYING STATUS FOR CITY
PUBLIC BENEFIT APPLICATION
CITY OF DALTON, GEORGIA**

MUST BE NOTARIZED

By Executing This Affidavit Under Oath, As An Applicant For A City Of Dalton, 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 Dalton, Business License Or Georgia Occupational Tax Certificate, Alcohol License, Taxi Permit Or Other Public Benefit 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 An 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.*

2a) Date of Birth: _____

2b) _____
*Alien Registration Number For Non-Citizens

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.

The secure and verifiable document provided with this affidavit can best be classified as:

** (Please submit a copy of the secure and verifiable document along with the application. E.g., Driver's License)

Signature Of Applicant

Printed Name

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:

**PRIVATE EMPLOYER AFFIDAVIT
PURSUANT TO O.C.G.A § 36-60-6(d)
CITY OF DALTON, GEORGIA**

MUST BE NOTARIZED

CHECK ONLY ONE:

By executing this affidavit, the undersigned private employer verifies its **compliance** with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation has **registered with and utilizes the federal work authorization program commonly known as E-Verify**, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Number
(E-Verify Company ID Number)

Date of Authorization

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

By executing this affidavit, the undersigned private employer verifies that it is **exempt** from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm, or corporation **employs ten (10) or fewer employees and is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify**, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6.

Signature of Exempt Private Employer

Printed Name of Exempt Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct. Executed on _____, 201____
in _____ (city), _____ (state).

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE _____ DAY OF _____, 201____

NOTARY PUBLIC

My Commission Expires: _____



Georgia Secretary of State Brian P. Kemp

Archives • Corporations • Elections • News Room • Professional Licensure • Securities • State Capitol

PROFESSIONAL LICENSING BOARDS

Contact the Professional Licensing Boards Division

The Professional Licensing Boards of Georgia are committed to protecting the health, safety and welfare of the citizens through appropriate regulation of professions and businesses. If you have any questions, comments, or concerns, please contact us so that we may better serve you.

Brian P. Kemp
Secretary of State
Professional Licensing Boards Division
237 Coliseum Drive
Macon, Georgia 31217-3858

[Map and Driving Directions](#)

[Click here to Email the Professional Licensing Boards Division](#)

| Board | Phone | Fax |
|------------------------------------|--------------|--------------|
| Accountancy | 478-207-2440 | 866-888-9718 |
| Architect and Interior Design | 478-207-2440 | 478-314-5805 |
| Athlete Agents | 478-207-2440 | 866-888-8026 |
| Athletic Trainers | 478-207-2440 | 866-888-1308 |
| Auctioneer | 478-207-2440 | 866-888-8026 |
| Barbers | 478-207-2440 | 866-888-1176 |
| Chiropractic | 478-207-2440 | 866-888-1308 |
| Construction Industry | 478-207-2440 | 866-888-9718 |
| Cosmetology | 478-207-2440 | 866-888-1176 |
| Dentistry | 478-207-2440 | 866-888-1308 |
| Dietitians | 478-207-2440 | 877-371-5712 |
| Dispensing Opticians | 478-207-2440 | 866-888-7127 |
| Foresters | 478-207-2440 | 478-314-5805 |
| Funeral Service | 478-207-2440 | 866-888-8026 |
| Geologists | 478-207-2440 | 866-888-9718 |
| Hearing Aid Dealers and Dispensers | 478-207-2440 | 866-888-7127 |
| Landscape Architects | 478-207-2440 | 478-314-5805 |
| Librarians | 478-207-2440 | 866-888-1176 |
| Massage Therapists | 478-207-2440 | 866-888-7127 |
| Nursing Home Administrators | 478-207-2440 | 866-888-7127 |
| Occupational Therapy | 478-207-2440 | 866-888-7127 |
| Optometry | 478-207-2440 | 866-888-1308 |
| Pharmacy | 478-207-2440 | 866-888-1308 |
| Physical Therapy | 478-207-2440 | 866-888-1308 |
| Podiatry | 478-207-2440 | 866-888-7127 |
| Practical Nurses | 478-207-2440 | 877-371-5712 |

| | | |
|---|--------------|--------------|
| Private Detective and Security Agencies | 478-207-2440 | 866-888-8026 |
| Professional Counselors, Social Workers, and Marriage and Family Therapists | 478-207-2440 | 866-888-7127 |
| Professional Engineers and Land Surveyors | 478-207-2440 | 866-888-9718 |
| Psychologists | 478-207-2440 | 866-888-7127 |
| Registered Nurses | 478-207-2440 | 877-371-5712 |
| Residential and General Contractors | 478-207-2440 | 478-314-5805 |
| Speech-Language Pathology and Audiology | 478-207-2440 | 866-888-1308 |
| Used Motor Vehicle Dealers and Parts Dealers | 478-207-2440 | 866-888-8026 |
| Veterinary Medicine | 478-207-2440 | 866-888-1308 |
| Water/Waste Water Treatment Plant Operators and Laboratory Analysts | 478-207-2440 | 866-888-8026 |
| Investigations Section | 478-207-1365 | 478-314-9091 |