



Post Office Box 785
181 Larkin Street
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	\$60.90	\$5.00	\$65.90
3 – 5	\$137.03	\$5.00	\$142.03
6 – 10	\$182.70	\$5.00	\$187.70
11 – 25	\$251.72	\$5.00	\$256.72
26 – 50	\$395.85	\$5.00	\$400.85
51 – 100	\$685.13	\$5.00	\$690.13
101 – 150	\$989.63	\$5.00	\$994.63
151 – 250	\$1,294.13	\$5.00	\$1,299.13
251 – 500	\$1,522.50	\$5.00	\$1,527.50
501 – 1000	\$2,283.75	\$5.00	\$2,288.75
1001 and up	\$3,045.00	\$5.00	\$3,050.00

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 \$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	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

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

