

**CLAY COUNTY, GEORGIA**

**BUSINESS OCCUPATION TAX APPLICATION**

NEW BUSINESS: RETURN ORIGINAL COPY BEFORE COMMENCING OPERATIONS

RENEWAL: **RETURN ORIGINAL COPY BEFORE JANUARY 1**

REMIT TO: CLAY COUNTY BOARD OF COMMISSIONERS  
COUNTY CLERK  
P.O. BOX 519  
FORT GAINES, GA 39851  
TELEPHONE: 229.768.3238  
www.claycountyga.org

FOR GOVERNMENT USE ONLY	
TAX YEAR	_____
CERTIFICATE NO.	_____
NAICS CODE	_____
AMOUNT PAID	_____
CK NO. _____ CA _____	
PROCESSED BY _____	DATE _____

**SEE REVERSE SIDE EACH COPY FOR INSTRUCTIONS COMPLETE ALL SECTIONS**

1. BUSINESS CORPORATE & "DOING BUSINESS AS" NAME

2. BUSINESS MAILING ADDRESS

Email: \_\_\_\_\_

3. BUSINESS LOCATION ADDRESS

4. IS BUSINESS LOCATED IN YOUR HOME? \_\_\_\_ YES \_\_\_\_ NO

5. FEDERAL TAX I. D. NO. OR SOCIAL SECURITY NO.

6. TELEPHONE NUMBER  
HOME OFFICE (\_\_\_\_\_) \_\_\_\_\_

LOCAL (\_\_\_\_\_) \_\_\_\_\_

7. NAME, TITLE, AND ADDRESS OF OWNERS OR OFFICERS

NAME/TITLE \_\_\_\_\_

HOME ADDRESS \_\_\_\_\_

NAME/TITLE \_\_\_\_\_

HOME ADDRESS \_\_\_\_\_

8. FULLY DESCRIBE TYPE OF BUSINESS:

9. STATE LICENSE NO. (IF APPLICABLE)

10. STATE SALES TAX NUMBER (IF APPLICABLE)

11. TYPE OF BUSINESS

GENERAL BUSINESS       PROFESSIONAL

12. TYPE OF OWNERSHIP

SOLE OWNER       CORPORATION

PARTNERSHIP       LLC

STATE \_\_\_\_\_ DATE OF INCORPORATION \_\_\_\_\_

13. TYPE OF REGISTRATION

NEW DATE BUSINESS OPENED \_\_\_\_\_

RENEWAL DATE BUSINESS CLOSED \_\_\_\_\_

OCCUPATIONAL TAX SCHEDULE 14 OR 15

**14. GENERAL BUSINESS AND ADMINISTRATIVE FEE**

NUMBER OF EMPLOYEES & OWNERS	CHECK ONE	TAX DUE
0 - 5	(      )	\$100.00
6-10	(      )	\$200.00
11-15	(      )	\$300.00
16-20	(      )	\$400.00
21-25	(      )	\$500.00
26+	(      )	\$600.00
		Amount Due \$ _____

**15. PROFESSIONAL OCCUPATIONAL TAX**

PROFESSIONALS HAVE A CHOICE OF PAYING TAX BASED ON #14 ABOVE OR #15 AS FOLLOWS:

NUMBER OF PROFESSIONALS AT \$400.00 EACH:

\_\_\_\_\_ X \$400.00 EA. = TAX DUE \$ \_\_\_\_\_

16. ADMINISTRATION FEE \$ 25.00

17. LATE INTEREST 1.5% PER MONTH \$ \_\_\_\_\_

18. TOTAL DUE \$ \_\_\_\_\_

(Total of Lines 14 OR 15 PLUS LINES 16 AND 17)

I certify that the figures given as a basis for taxation are true and correct to the best of my knowledge, and that records shall be available for inspection as specified in Sec. 22 of Resolution 06-006 of Clay County. I further certify that the zoning classification of the property located at the business address above is appropriate zoning to permit the business use at such location and that the building to be used at such business location currently is, or will be prior to occupancy, in compliance with all building codes applicable to such business. I understand that issuance of Occupation Tax Certificate does not indicate conformity with Clay County ordinances and it is my/our responsibility to conform to all ordinances. Clay Co. expressly reserves the right to enforce any and all ordinances regardless of payment.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

**PAYMENT MUST ACCOMPANY APPLICATION**

MAKE CHECK PAYABLE TO:  
CLAY COUNTY BOARD OF COMMISSIONERS  
ORIGINAL COPY

## GENERAL INFORMATION

Clay County levies an occupation tax on every business operating in Clay County under the provisions of State Law OCGA 48-13.

**OCCUPATION TAX:** The occupation tax is levied each calendar year upon all businesses and practitioners of professions with one or more locations in Clay County or upon applicable out-of-State businesses that meet the requirements of State law. The occupation tax levy is based on the number of employees of the business applied to the tax schedule on the front of this form. Based on Georgia Law the following specific provisions may be applicable:

- (A) Businesses and practitioners shall be required to pay an occupation tax to the local government in the state in which the largest dollar volume of business is conducted or service is performed by the individual business or practitioner. Proof of payment to another jurisdiction must be submitted for exemption from occupation tax payment.
- (B) Has one of more employees or agents who exert substantial efforts within the jurisdiction of Clay County for the purpose of soliciting business or serving customers or clients.
- (C) Businesses who have multiple locations inside and outside of Clay County shall be taxed upon the number of employees employed in Clay County for each location.

**ADMINISTRATION FEE:** In addition to the occupation tax an administrative fee of \$25.00 will be charged for each business assessed the annual occupation tax.

**NEW BUSINESS:** The occupation tax is due and payable upon commencement of business to be accepted without penalty. Businesses commencing after July 1, of any calendar year, shall pay fifty percent of the tax amount due and the \$25 administrative fee. **Payment must accompany this application.**

**RENEWALS:** Annual renewals are due and payable on or before January 1 of each calendar year. Payments by mail shall be postmarked no later than midnight of December 31 to be accepted without penalty. **Payments must accompany this application.**

Before a contractor obtains an occupation tax certificate, names and addresses of all subcontractors who will be used in relation to that certificate, should be submitted with the application.

### **COMPLETE ALL SECTIONS WITH INFORMATION REQUESTED. WRITE ALL CHANGES ON THE FORM.**

- (1) **BUSINESS NAME:** Give complete corporate name and "doing business as (DBA)" name. If not incorporated, give full name of business.
- (2) **BUSINESS MAILING ADDRESS:** Give complete mailing address with zip code and email address.
- (2) **BUSINESS LOCATION ADDRESS:** Actual street address of business. A Post Office Box Number may not be used in this section.
- (4) **IS BUSINESS LOCATED IN HOME:** Check appropriate blank.
- (5) **FEDERAL TAX I.D. NO. OR SOCIAL SECURITY NO.:** Complete Federal Tax Identification Number for the business for the business or owner's Social Security Number.
- (6) **TELEPHONE NUMBER:** Complete as applicable.
- (7) **NAME AND HOME ADDRESS OF OWNERS OR OFFICERS:** Complete all applicable lines including name, title, and home address of the owners or officers. "Contact Person" should be able to supply application information to this office.
- (8) **FULLY DESCRIBE TYPE OF BUSINESS:** Describe fully the type of business that will be conducted.
- (9) **STATE LICENSE NO.:** Complete State License Number issued by the Secretary of State pursuant to Title 43 of the Official Code of Georgia (if applicable).
- (10) **STATE SALES TAX NO.:** Complete Georgia State Sales Tax Number for business (if applicable).
- (11) **TYPE OF BUSINESS:** Check applicable box.
- (12) **TYPE OF OWNERSHIP:** Check applicable box and tell what State and date you incorporated.
- (13) **TYPE OF REGISTRATION:** Check applicable box and give date your business opened or closed.  
Please enter business web address if available.

### **OCCUPATION TAX SCHEDULES: (COMPLETE EITHER SECTION 14 OR SECTION 15).**

(14) **GENERAL BUSINESS AND ADMINISTRATIVE FEE:** Check the applicable bracket showing the number of employees for your business and include the amount due.

**THE NUMBER OF EMPLOYEES IS DETERMINED BY:** An employee who works 40 hours or more weekly shall be considered a full-time employee. The average weekly hours of employees who work less than 40 hours weekly shall be added and the sum divided by 40 to produce full time position equivalents. A business shall figure its number of employees based on the calendar year operations preceding the levy of the tax, or for the period if in business for less than one year. Example: A business has eight employees—Two full-time and six part-time. The number of full-time equivalent employees is as follows:

2 full time employees = 2 employees

2 employees at 10 hours per week = 20 hours

4 employees at 15 hours per week = 60 hours

Total of all part time employees = 80 hours

80 hours divided by 40 hours = 2 employees

TOTAL NUMBER OF FULL-TIME EMPLOYEE = 4 Employees Fee is \$100.00 + \$ 25.00 Administrative Fee for a total due of \$ 125.00

(15) **PRACTITIONERS OF PROFESSIONS:** Practitioners of professions shall elect as their entire occupation tax one of the following:

(a) The occupation tax based on number of employees under the fee schedule shown (General Business Schedule #14); **or**

(b) A fee of \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. The per practitioner tax applies to each person in the business who qualifies as a practitioner under the state law. Lawyers/Attorneys are exempt.

(16) **ADMINISTRATION FEE:** An administration fee of \$25.00 is added to every application without exception and with no proration.

(17) **INTEREST:** All taxes and administration fees charges that are not paid by the due date shall bear interest at a rate of 1.5 percent per month from the due date until paid.

(18) **TOTAL DUE:** Total of occupation tax, administration fee, and interest.

**CERTIFICATE OF SIGNATURE:** Read statement of Certification. Complete signature, title and date certifying application information.

By checking this box, I am requesting to be added to the [www.claycountyga.org](http://www.claycountyga.org) web site as a Clay County business.

My business web is: [www.](http://www.) \_\_\_\_\_, my email is: \_\_\_\_\_

**OCCUPATION TAX INFORMATION:** For further occupation tax information contact the Clay County Clerk, P O Box 519, 105 N. Washington Street, Fort Gaines, GA 39851; Office: 229.768.3238, Fax: 229.768.3672.

Any business or organization interested in doing business with Clay County Government may contact the **Clay County Administrator at P.O. Box 519, 105 N. Washington Street, Fort Gaines, GA 39851; Office: 229.768.3238, Fax: 229.768.3672; email: administrator@claycountyga.org**