



# Jackson County, Georgia Occupational Tax Certificate Application

NEW: Return original copy before commencing operations

RENEWAL: Return original copy before January 1st

REMIT TO: Jackson County, Georgia  
Department of Public Development  
Planning Division  
67 Athens Street  
Jefferson, GA 30549  
706-367-5908

**FOR STAFF USE ONLY**

Tax Year \_\_\_\_\_

Certificate No. \_\_\_\_\_

NAICS Code \_\_\_\_\_

Map \_\_\_\_\_ Parcel \_\_\_\_\_

Zoning \_\_\_\_\_

Paid \_\_\_\_\_ Check # \_\_\_\_\_

Date \_\_\_\_\_ Processed \_\_\_\_\_

Date \_\_\_\_\_ Approved \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

**SEE REVERSE FOR INSTRUCTIONS** **COMPLETE ALL SECTIONS**

1. Business Corporation Name & "Doing Business As" Name  
\_\_\_\_\_

2. Business Physical Address  
\_\_\_\_\_

3. Business Mailing Address  
\_\_\_\_\_

4. Business Telephone Number(s)  
\_\_\_\_\_

5. Name/Title \_\_\_\_\_  
Home Address \_\_\_\_\_  
Name/Title \_\_\_\_\_  
Home Address \_\_\_\_\_

6. Property Owner (if different than business owner, provide lease/rental Agreement and approval of business)  
Name \_\_\_\_\_  
Address \_\_\_\_\_  
Telephone \_\_\_\_\_  
Sub-Division Name \_\_\_\_\_

7. Fully Describe Type of Business  
\_\_\_\_\_

10. Type of business  
 General  Professional

11. Type of ownership  
 Sole Ownership  Corporation  
 Partnership  LLC

12. Type of registration  
 New  Renewal  Addition

**GENERAL OCCUPATION TAX SCHEDULE**

13. Occupational Tax Liability      Number of Employees \_\_\_\_\_

1-3 Employees - \$24  
4-20 Employees - \$8 per employee  
21-100 Employees - \$160 plus \$6 each in excess of 20  
100 and above - \$640 plus \$6 each in excess of 100      \$ \_\_\_\_\_

14. Penalty 10% of total amount due or \$50.00 (whichever is greater)      \$ \_\_\_\_\_

15. Interest 1.5% per month      \$ \_\_\_\_\_

16. Administrative Fee \$36.00      \$ 36.00

17. TOTAL DUE (total of lines 12-15)      \$ \_\_\_\_\_

8. Is this Business a Home Occupation?  
\_\_\_\_ YES      \_\_\_\_ NO

9. Sales Tax Number if Applicable \_\_\_\_\_

10. Federal Employer Identification Number (EIN) \_\_\_\_\_

I certify that the figures and information 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 the Occupation Tax Ordinance Jackson County. I further certify that the zoning classification for the property located at the business address is appropriate zoning to permit the business use at such location and that the building to be used at such business location currently is in compliance with all building codes applicable to such a business. I understand that issuance of Occupation Tax Certificate does not indicate conformity with Jackson County ordinances. Jackson County expressly reserves the right to enforce any and all ordinances regardless of tax payment.

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

The refusal to provide the information above, shall be provided to the Georgia Department of Revenue. The failure or refusal of such person to provide such information shall not toll or extend the time of payment established for such occupation tax or regulatory fee under Code Section 48-13-20

**Payment Must Accompany Application  
Make Checks Payable to Jackson County  
Original Copy has Green County Seal**

## GENERAL INFORMATION

Jackson County levies an Occupation Tax based on every business operating in unincorporated Jackson County under the provisions of OCGA 48-13 and the "Occupation Tax Ordinance of Jackson County."

**OCCUPATION TAX:** The occupation tax levied each calendar year upon all business and practitioners of professional with one or more locations in the unincorporated portion of Jackson County and upon the applicable out-of-state businesses with no location or office in Georgia, pursuant to OCGA 48-13-7, based upon the number of employees of the business practitioner applied to the tax schedule on the front of this form. Based on Georgia Law, the following specify provisions may be applicable:

- A. Businesses and practitioners shall be required to pay an occupational tax to a 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 or more employees or agents who exert substantial efforts within the jurisdiction of unincorporated Jackson County for the purpose of soliciting business or servicing customers or clients.
- C. Business who have multiple locations inside and outside Jackson County shall be taxed upon the number of employees employed in unincorporated Jackson County for each established location.

**ADMINISTRATIVE FEE:** In addition to the occupation tax, a non-prorate, non-refundable administrative fee of \$36.00 shall be required on all business and occupation tax accounts for the initial start-up, annual renewal, re-opening, or additions to those accounts.

**NEW BUSINESSES:** in the case of a business subject to occupation tax for a calendar year, that was not conducted for any period of time in the unincorporated portion of the County in the preceding year the owner, proprietor, manager, or executive officer of the business liable for occupation tax shall estimate the number of employees from commencing date to the end of the year. Any business commencing business after July 1<sup>st</sup> of any year will only be required to pay one half of the tax, but will pay the entire administrative fee.

**RENEWALS:** Annual renewals are due and payable on or before January 1 of each year and shall, if not paid by April 1 of each year, be subject to penalties for delinquencies as prescribed in the respective Jackson County Occupation Tax Ordinance

**COMPLETE ALL SECTIONS WITH INFORMATION REQUIRED. ANNUAL RENEWAL INFORMATION HAS BEEN PREPRINTED ON THE FORM. WRITE ALL CHANGES ON THE FORM AND STRIKE THE INFORMATION THAT IS NOT CORRECT.**

1. BUSINESS NAME: Give complete Name and "Doing business as" name. If not incorporated, give full name.
2. BUSINESS LOCATION ADDRESS: Actual street address of business. A post office box number may not be used in this section.
3. BUSINESS MAILING ADDRESS: If different than the location address, give complete address with zip code.
4. BUSINESS TELEPHONE NUMBER: Complete as applicable
5. NAME AND ADDRESS OF OWNERS AND OFFICERS: Complete all applicable lines including name, title, and home address of the owners and officers.
6. PROPERTY OWNER: Provide as applicable. If different than the business owner or officer provide lease/rental agreement and business approval.
7. FULLY DESCRIBE TYPE OF BUSINESS: Describe, in detail, the type of business that will be conducted
8. IS BUSINESS A HOME OCCUPATION?: Check appropriate blank. If yes, home occupation approval, plus fee must be received and approved by Planning Staff prior to issuance of an occupation tax certificate.
9. TYPE OF BUSINESS: Check applicable box.
10. TYPE OF OWNERSHIP: Check of applicable box and provide the State and date of incorporation.
11. TYPE OF REGISTRATION: Check applicable box.

### **OCCUPATIONAL TAX SCHEDULE:**

12. GENERAL BUSINESS FEE: Provide the total number of employees for your business and include the amount due. The numbers of employees include the business owner (s) and officer (s).

**THE NUMBER OF EMPLOYEES IS DETERMINED BY:** for full or part time employees. For purposes of the computation of the number of full time employees, an employee who works 40 hours or more weekly shall be considered a full-time employee and the average weekly hours of employees who work less than 40 hours weekly shall be added such sum be divided by 40 to produce full-time positions equivalents.

Example: A business has six employees- two full-time and 4 part-time. The number of full-time equivalent employees is as follows:

2 full-time employees	= 2 employees
4 employees at 20 hours a week each	= 80 hours
80 hours a week divided by 40 hours	= 2 employees
TOTAL NUMBER OF FULL-TIME EMPLOYEES	= 4 employees

13. **PENALTY:** A business that fails to pay by the due date, shall be assessed a penalty charge of the largest amount of 10% of the tax due or \$50.00
14. **INTEREST:** All taxes, administrative fees and penalty 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.
15. **ADMINISTRATIVE FEE:** \$36.00 applied to every certificate
16. **TOTAL DUE:** Total occupation tax, administrative fee, penalty and interest.

**OCCUPATION TAX INFORMATION:** For further occupation tax information contact Planning Division of the Department of Public Development, located at 67 Athens Street, Jefferson Georgia 30549. Telephone: 706-367-5908 Facsimile: 706-367-2578