

**BANKS COUNTY, GEORGIA
BUSINESS OCCUPATION TAX APPLICATION**

**NEW BUSINESS: DUE BEFORE COMMENCING OPERATION
RENEWAL: DUE ON OR BEFORE JANUARY 1ST**

**REMIT TO: BANKS COUNTY
BUILDING AND PLANNING
150 HUDSON RIDGE
SUITE 4
HOMER, GA 30547
TELEPHONE: (706)677-4272**



FOR GOVERNMENT USE ONLY			
TAX YEAR _____	_____	SAVE Affidavit _____	_____
ACCOUNT # _____	_____	eVerify Affidavit _____	_____
NAICS CODE _____	_____		
AMOUNT PAID _____	_____	CA _____	CC _____
DATE _____	_____	CK# _____	_____

SEE PAGES 2-3 FOR INSTRUCTIONS	COMPLETE ALL SECTIONS
1. BUSINESS CORPORATE NAME _____ ADDRESS _____ PHONE _____ EMAIL _____	9. BUSINESS MAILING ADDRESS ADDRESS _____ CITY, STATE, ZIP _____
2. BUSINESS TYPE <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLP <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> LLC <input type="checkbox"/> NON-PROFIT <input type="checkbox"/> SOLE OWNER	10. BUSINESS "DOING BUSINESS AS" & LOCATION": NAME _____ ADDRESS _____ CITY, STATE, ZIP _____ PHONE _____ E-MAIL _____
3. TYPE OF REGISTRATION <input type="checkbox"/> NEW DATE OPENED _____ <input type="checkbox"/> RENEWAL <input type="checkbox"/> CLOSED DATE CLOSED _____	11. STATE LICENSE # (if applicable) EXPIRATION DATE _____ _____
4. FEDERAL TAX ID NUMBER _____	12. E-VERIFY # (required for more than 10 employees) EFFECTIVE DATE _____ _____
5. STATE SALES TAX NUMBER _____	13. GENERAL INFORMATION: List arrests, convictions, and Municipal or County Ordinance violations for owner, officer, partner and manager of business: _____ _____ _____
6. IS BUSINESS LOCATED IN YOUR HOME? <input type="checkbox"/> YES <input type="checkbox"/> NO	14. 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. 22-56 of the Banks County Code. 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/License does not indicate conformity with Banks County ordinances and it is my/our responsibility to conform to all ordinances. Banks County expressly reserves the right to enforce any and all ordinances regardless of payment. Signature _____ Title _____ Date _____
7. FULLY DESCRIBE NATURE OF BUSINESS _____ _____ _____	15. GENERAL BUSINESS AND ADMINISTRATIVE FEE <p align="center">-SEE FOLLOWING PAGE-</p>
8. OWNERS AND/OR OFFICERS INFORMATION NAME/TITLE _____ HOME ADDRESS _____ CITY, STATE, ZIP _____ HOME PHONE # _____ E-MAIL _____ NAME/TITLE _____ HOME ADDRESS _____ CITY, STATE, ZIP _____ HOME PHONE # _____ E-MAIL _____	

✓	Number of Employees	#	Tax
	0-3		\$ 55.00
	4-6		\$ 64.00
	7-10		\$ 73.00
	11-15		\$ 88.00
	16-20		\$ 103.00
	21-25		\$ 118.00
	26-30		\$ 133.00
	31-35		\$ 150.00
	36-40		\$ 163.00
	41-45		\$ 178.00
	46-50		\$ 193.00
	51-60		\$ 223.00
	61-70		\$ 253.00
	71-80		\$ 283.00
	81-90		\$ 313.00
	91-100		\$ 343.00
	101-125		\$ 411.00
	126-150		\$ 480.00
	151-175		\$ 549.00
	176-200		\$ 618.00
	201-225		\$ 680.00
	226-250		\$ 743.00
	251-275		\$ 805.00
	276-300		\$ 868.00
	301-350		\$ 993.00
	351-400		\$ 1,118.00
	401-450		\$ 1,243.00
	451-500		\$ 1,368.00
	501-600		\$ 1,593.00
	601-700		\$ 1,818.00
	701-800		\$ 2,043.00
	801-900		\$ 2,268.00
	901-1000		\$ 2,493.00
	Over 1000		\$ 2,530.00

16. PENALTY 10% of license fee	\$ _____
17. INTEREST 1.5% PER MONTH	\$ _____
18. TOTAL DUE <i>(Total of Lines 16, 17 and 18)</i>	\$ _____

GENERAL INSTRUCTIONS AND INFORMATION

Banks County levies an occupation tax on every business operating in Banks County under the provisions of State Law O.C.G.A. 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 Banks 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 which the largest dollar volume of business is conducted or service is performed by the individual business or practitioner. Proof of payment of 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 Banks County for the purpose of soliciting business or serving customers or clients.

(C) Businesses who have multiple locations inside and outside of Banks County shall be taxed upon the number of employees employed in Banks County for each location.

ADMINISTRATION FEE: An administrative fee of \$30.00 has been included in the amount owed 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 1st of any calendar year, shall pay fifty percent of the amount in the schedule set forth herein. Payment must accompany this application.

RENEWALS: Annual renewals are due and payable on or before January 1st of each calendar year. Payments by mail shall be postmarked no later than midnight of April 1st 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. 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 CORPORATE NAME: Give complete corporate name and "doing business as" name. If not incorporated, give full name of business.
- (2) BUSINESS TYPE: Check applicable box.
- (3) TYPE OF REGISTRATION: Check applicable box and give date your business opened or closed.
- (4) FEDERAL TAX I.D. #: Complete Federal Tax Identification or EIN Number for the business.
- (5) STATE SALES TAX #: Complete Georgia State Sales Tax Number for business (if applicable).
- (6) IS BUSINESS LOCATED IN HOME? : Check appropriate blank. If yes, home occupation approval must be received from the Code Enforcement Officer.
- (7) FULLY DESCRIBE NATURE OF BUSINESS: Describe what type of business will be conducted.
- (8) NAME, HOME ADDRESS, PHONE NUMBER, and EMAIL OF OWNERS OR OFFICERS: Complete all applicable lines including name, title, and home address of the owners or officers. Attach additional sheets if more space is needed.
- (9) BUSINESS MAILING INFORMATION: Give complete mailing address for the business, telephone number and e-mail address for this location.
- (10) BUSINESS "DOING BUSINESS AS" & LOCATION INFORMATION: Give complete "Doing Business As" name and location address for the business, telephone number and e-mail address for this location.
- (11) STATE LICENSE #: Complete State License Number issued by the Secretary of State pursuant to Title 43 of the Official Code of Georgia (if applicable) and the expiration date.
- (12) E-VERIFY #: E-Verify Number (if applicable) and Effective Date.
- (13) GENERAL INFORMATION: List arrests, convictions, and Municipal or County Ordinance violations for owner, officer, partner and manager of business. Attach additional sheets if more space is needed.
- (14) CERTIFICATE OF SIGNATURE: Read statement of Certification. Complete signature, title and date certifying application information.
- (15) GENERAL BUSINESS AND ADMINISTRATIVE FEE: Check the applicable bracket showing the number or employees for your business and include number of employees and the amount due on the applicable line.

THE NUMBER OF EMPLOYEE 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
	80 hours
80 hours divided by 40 hours	= 2 employees
TOTAL NUMBER OF FULL-TIME EMPLOYEES	= 4 employees Fee is \$64.00

PRACTITIONERS OF PROFESSIONS: Practitioners of professions shall elect as their entire occupation tax one of the following: The occupation tax based on number of employees under the fee schedule shown (General Business Schedule #13); or 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.

(16) PENALTY: A business that fails to pay by the due date, shall be assessed a penalty charge of ten percent (10%) of the applicable license fee.

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

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

OCCUPATION TAX INFORMATION: For further occupation tax information [unclear] contact the Building & Planning Office located at 150 Hudson Ridge, Suite 4, Homer, GA 30547.



E VERIFY AFFIDAVIT

Private Employer Affidavit Pursuant to
O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees.

(B) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

*** If the employer selected Section 1(A), please fill out Section 2 below.

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

Federal Work Authorization User Identification Number
(Also called e-Verify #, usually 4-6 digits)

Business License Account No.

Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on the _____ day of _____, 20____ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 20_____.

NOTARY PUBLIC
My Commission Expires: _____



S.A.V.E. AFFIDAVIT

Systematic Alien Verification for Entitlement

Alcohol License

Business License

Business Name _____

Business Owner _____

Address _____ Phone # _____

By executing this affidavit under oath, pursuant to O.C.G.A. § 50-36-1, I am stating the following:

- I am a United States citizen, or
(Must include a copy of either current State Driver's License, Passport, Military ID, or another approved document*.)
- I am a legal permanent resident of the United States**, or
(Must include a copy of your Permanent Resident Card or other approved document*.)
- I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency**
(Must include a copy your Employment Authorization Card or other approved document*.)

**My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____ (required.)

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-2, with this affidavit.

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 O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed on the _____ day of _____, 20____
in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name of and Title of Authorized Officer or Agent

SCRIBED AND SWORN BEFORE ME ON THIS _____ DAY OF _____, 20____

NOTARY PUBLIC

(SEAL)

Secure and Verifiable Documents Under O.C.G.A. § 50-36-2

Issued February 20, 2018, by the Office of the Attorney General, Georgia

The Illegal Immigration Reform and Enforcement Act of 2011 (“IIREA”), as amended by Senate Bill 160, signed into law as Act No. 27, (2013), provides that “not later than August 1, 2011, the Attorney General shall provide and make public on the Department of Law’s website a list of acceptable secure and verifiable documents. The list shall be reviewed and updated annually by the Attorney General.” O.C.G.A. § 50-36-2(g). The Attorney General may modify this list on a more frequent basis, if necessary. The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- An unexpired United States passport or passport card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired United States military identification card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired driver’s license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]¹
- An unexpired identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2] ¹ For identification presented to poll workers when voting, a registered Georgia voter may present an expired Georgia driver’s license as proof of identification when voting pursuant to O.C.G.A. § 21-2-417.
- An unexpired tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer. A listing of federally recognized Native American tribes may be accessed at: <https://www.bia.gov/tribal-leaders-directory> [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired United States Permanent Resident Card or Alien Registration Receipt Card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired Employment Authorization Document that contains a photograph of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired passport issued by a foreign government, provided that such passport is accompanied by a United States Department of Homeland Security (“DHS”) Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual’s lawful immigration status or other proof of lawful presence under federal immigration law² [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired Free and Secure Trade (FAST) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
 - An unexpired NEXUS card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- An unexpired Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- An unexpired driver’s license issued by a Canadian government authority [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-560 or Form N-561) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11] ² Senate Bill 160 (Act No. 27), effective July 1, 2013, limited the use of passports issued by foreign nations to satisfy the requirements for submission of secure and verifiable documents to only those passports submitted in conjunction with a United States Department of Homeland Security (“DHS”) Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual’s lawful immigration status or other proof of lawful presence under federal immigration law.
- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Certification of Report of Birth issued by the United States Department of State (Form DS-1350) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Certification of Birth Abroad issued by the United States Department of State (Form FS-545) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Consular Report of Birth Abroad issued by the United States Department of State (Form FS-240) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- An original or certified copy of a birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- When applying for any public benefit with the Department of Driver Services, an applicant may submit either an expired or unexpired document that is listed above as a secure and verifiable document. [O.C.G.A. §§ 50-36-1(g) & 50-36-2(b)(3)]
- When applying for a voter identification card pursuant to O.C.G.A. § 21-2-417.1, an individual may submit the aggregate forms of identification authorized by O.C.G.A. § 21-2-417.1(e).
- In addition to the documents listed herein, if, in administering a public benefit or program, an agency is required by federal law to accept a document or other form of identification for proof of or documentation of identity, that document or other form of identification will be deemed a secure and verifiable document solely for that particular program or administration of that particular public benefit. [O.C.G.A. § 50-36-2(c)]

HOME OCCUPATION COMPLIANCE AGREEMENT

A home occupation as defined by these regulations shall conform to the following requirements:

1. A maximum of one person not residing in the dwelling may be employed in connection with the home occupation. There is no limit on the number of other employees, provided that they reside within the dwelling on the premises.
2. The home occupation shall be clearly incidental and secondary to the residential use of the dwelling and lot and shall not change the residential character of the building, lot, or neighborhood.
3. No storage or display of products, equipment, customer vehicles or other items or other materials shall be visible from the adjoining street or adjacent properties.
4. Vehicles used primarily as passenger vehicles shall be permitted in connection with the conduct of a home occupation, but only one commercial vehicle is permitted to be used per home occupation.
5. No external alterations of the dwelling solely for the accommodation of a home occupation are permitted. No home occupation shall be conducted in a separate garage, barn, shop or other accessory building unless the home occupation is approved as a conditional use by the county commissioners.
6. No chemical, electrical, or mechanical equipment shall be used in connection with the home occupation if it generates any noise, odor, environmental hazard or other nuisance which is detectable to any extent at the common boundary of the property and any neighboring properties. No such equipment shall be placed so as to be visible to any neighboring property or any public road.
7. No business identification sign for a home occupation business shall be allowed in a R-1 or R-2 zoning district but in all other districts one non-illuminated business identification sign not exceeding 12 square feet shall be permitted.
8. Use of a dwelling for a home occupation shall not exceed 25 percent of one floor of the principal dwelling. In addition to the other requirements of this section, home occupations shall be permitted, in whole or part, within accessory buildings only on lots of at least two acres and if a setback of 50 feet is maintained from each property line.
9. A business license shall be obtained from Banks County prior to the operation of any home occupation. Said business license shall require approval by the zoning administrative officer.
10. The following uses are allowable as home occupations (not all inclusive): tutoring, consultation and instruction in music, dance, arts, crafts and similar subjects limited to two students at one time; day care centers serving six or less persons; professional services (i.e., attorneys, architects, accountants, realtors, insurance and travel agents); secretarial services and answering services; mail order and general offices not involving storage of equipment, materials, products or vehicles; phone solicitations, beauty salons and barber shops limited to two operators/chairs; food catering).
11. The following are conditional uses: cabinet shops and/or metal cutting; doctors, dentists or other medical professions; automobile body work; automobile repair or related work, and any other home occupation where an accessory building is to be built on or moved to the property for such use.

The failure of a home occupation licensee to comply with any of the above conditions shall be reasonable grounds for revocation of a home occupation business license.

I have read and agree to comply with these regulations for a home occupation:

Home Occupation Business License Holder

Date

Business Name