

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

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

FOR GOVERNMENT USE ONLY	
TAX YEAR _____	SAVE Affidavit _____
ACCT/LICENSE # _____ / _____	E-Verify Affidavit _____
NAICS CODE _____	CASH    CHECK # _____
AMOUNT PAID _____	DATE _____

<b>1. BUSINESS CORPORATE NAME</b> ADDRESS _____ PHONE # _____	<b>9. BUSINESS MAILING ADDRESS (If different than DBA address.)</b> _____ _____
<b>2. BUSINESS TYPE</b> <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	<b>10. "DOING BUSINESS AS" &amp; PHYSICAL LOCATION</b> dba NAME _____ ADDRESS _____ CITY/STATE/ZIP _____ PHONE # _____ EMAIL _____
<b>3. TYPE OF REGISTRATION</b> <input type="checkbox"/> NEW                DATE OPENED _____ <input type="checkbox"/> RENEWAL <input type="checkbox"/> CLOSED            DATE CLOSED _____	<b>11. STATE LICENSE #</b> _____
<b>4. FEDERAL TAX ID #</b> _____	<b>12. E-VERIFY #</b> _____
<b>5. STATE SALES TAX #</b> _____	<b>13. GENERAL INFORMATION:</b> List arrests, convictions, and Municipal or County Ordinance violations for owner, officer, partner and manager of business. _____ _____
<b>6. IS BUSINESS LOCATED IN YOUR HOME? YES NO</b> <b>IF YES, DO YOU OWN OR RENT? OWN RENT</b>	<b>14. I CERTIFY</b> 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.
<b>7. FULLY DESCRIBE NATURE OF BUSINESS</b> _____ _____	<b>15. GENERAL BUSINESS AND ADMINISTRATIVE FEE</b> <p style="text-align: center;"><b>-SEE FOLLOWING PAGE-</b></p>
<b>8. OWNERS AND/OR OFFICERS INFORMATION</b>  <b>NAME</b> _____ <b>TITLE</b> _____ <b>ADDRESS</b> _____ <b>PHONE #</b> _____ <b>EMAIL</b> _____	<b>Name</b> _____ <b>Signature</b> _____ <b>Title</b> _____ <b>Date</b> _____
<b>NAME</b> _____ <b>TITLE</b> _____ <b>ADDRESS</b> _____ <b>PHONE #</b> _____ <b>EMAIL</b> _____	(This section is merged into the previous row for the signature and date fields.)

√ Number of Employees # Ta

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

<b>16. PENALTY 10% of license fee</b>	\$ _____
<b>17. INTEREST 1.5% PER MONTH</b>	\$ _____
<b>18. TOTAL DUE</b> <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 1<sup>st</sup> 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.

COMPLETE ALL SECTIONS WITH INFORMATION REQUESTED.

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: Circle one. If home is a rental, provide owner's consent to operate business.
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.
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).
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 of employees for your business and include number of employees and the amount due on the applicable line.
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.

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

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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.

OCCUPATION TAX INFORMATION: For further occupation tax information or for any business or organization interested in doing business with Banks County Government please contact the Building and Planning Office at 706-677-4272 or visit our 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)

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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  
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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]<sup>1</sup>
- 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] <sup>1</sup> 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 law<sup>2</sup> [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] <sup>2</sup> 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)]