

## City Of Dalton Occupational Tax Instruction Sheet

- The **City Of Dalton** Does Not Issue Business Licenses. Our Current Method Of Taxation Is Occupational Tax.
- All Businesses Located Within The City Limits Of Dalton Must Obtain An Occupational Tax Certificate.
- For a new business or practitioner, the number of employees for its **first calendar year** of doing business shall be deemed to be the number of employees as of the **commencement date of the new business** or practitioner for the purposes of the first-year occupation tax only. In the second calendar year of business for such new business or practitioner the number of employees shall be determined as the lesser of the number of actual employees in the previous year as of the filing date for that year and the number of employees in the current year as of the date of filing.
- To Obtain An Occupational Tax Certificate, An Occupational Tax Return Must Be Completed. The Occupational Tax Certificate Return Can Be Obtained From The City Of Dalton Clerk's Office Located At 300 West Waugh Street 1<sup>st</sup> Floor West Or At [www.daltonga.gov](http://www.daltonga.gov).
- Complete The Occupational Tax Certificate Return In Its **Entirety**.

### VERY IMPORTANT PLEASE READ

- A Georgia Sales Tax Number Is **Required** Prior To The Issuance Of An Occupational Tax Certificate (if applicable). If You Need Assistance, Please Contact The Department Of Revenue At 1-877-423-6711 Or One Of Their Regional Offices Found At The Following Website: <https://gtc.dor.ga.gov/>
  - We Now **Require** A North American Industry Classification System (NAICS) Code. NAICS Codes Are Numbers That Indicate Your Primary Line Of Business. There Is A Code For Limited Service Restaurants One For Full-Service Restaurants, One For Maid Services (Use The Lookup Term "Janitorial"), Etc... **NAICS Is A Self-Assigned System. No One Assigns You A NAICS Code.** Use <http://www.naics.com> To Find Your Corresponded NAICS Code.
  - Under Georgia Law, Employers Must Now Register And Utilize The Federal Work Authorization Program known as E-verify. If Applicable We Now **Require** An Employer's Federal Work Authorization Number Prior To Issuance Of An Occupational Tax Certificate. For More Information Please Visit [www.uscis.gov/everify](http://www.uscis.gov/everify) or call 1-888-464-4218. **Enclosed is an E-Verify Affidavit, Please Complete it and Return it Along With Your Application.**
  - The State Legislature of Georgia is **Requiring** all Cities to Verify Immigration Status of all Occupational Tax Certificates Applicants. **Enclosed is a SAVE Affidavit, Please Complete it and Return it Along Your Application.**
- Upon Receiving The Occupational Tax Return, The Clerk's Office Will Forward The 'Return' To The Building Inspector's Office For Approval. The Fire Marshall **will contact you** via e-mail to setup an appointment upon receiving the application from the City Clerk's Office.
  - **Payment is expected at the time Occupational Tax Certificate Return is filed with the City Clerk's Office.**

- Once The Building Inspector's Office Receives The Occupational Tax Return, The Location Will Be Approved/Disapproved For Zoning, And An Initial Inspection Of The Premises Will Be Conducted. If The Location Is Approved, A Certificate Of Occupancy Will Be Issued. The Initial Inspection Is Free Of Charge, However The 1<sup>st</sup> Re-Inspection Of The Business Will Cost \$150.00 And The 2<sup>nd</sup> Re-Inspection Will Cost \$250.00. If The Business Is Not Approved For Either or Both Zoning Or Pass The Inspection An Occupational Tax Certificate Will Not Be Issued.
- A Certificate Of Occupancy Must Be Issued Prior To The Issuance Of An Occupational Tax Certificate.
- If Applicable, A Valid State Of Georgia Professional License Must Be Presented At The Time Applying For A Certificate. (Barbers, Cosmetologists, Dentists, Contractors, Etc). Certificates Will Not Be Issued Without One. (See Next Page.)
- If Applicable, A Valid Food Permit Must Be Applied For By Calling The Health Inspector's Office at 706-272-2005 And/Or If Applicable, Registering With The Department Of Agriculture at <http://agr.georgia.gov> Or By Calling 404-656-3627. **Certificates Will Not Be Issued Without One.**
- If Applicable All Pawnbrokers/Precious Metals Dealers Must Register With The Police Department After Obtaining An Occupational Tax Certificate.
- All Payments For the Occupation Tax Certificates Will Be Taken At The City Of Dalton Clerk's Office. **The Clerk's Office Now Accepts Visa, MasterCard And American Express.** We Also Accept Checks Or Cash For Payment.
- All Occupational Tax Certificates Expire December 31st Of Each Year, Regardless Of The Date It Is Purchased.

The Cost Of An Occupational Tax Certificate Is As Follows:

- \$200.00 Administrative Fee Plus
- (1) For The First 25 Employees = \$20.00 Per Employee
- (2) For The Next 25 Employees = \$18.00 Per Employee
- (3) For The Next 50 Employees = \$16.00 Per Employee
- (4) For The Next 100 Employees = \$14.00 Per Employee
- (5) For The Next 300 Employees = \$13.00 Per Employee
- (6) For Each Additional Employee = \$12.00 Per Employee

**Renewal Process**

- Each Business Must Renew The Occupational Tax Certificate Each Year.
- An Occupational Tax Certificate Return Will Be Mailed To The Business In October Of Each Year For The Renewal Process.
- The Occupational Tax Certificate Return Is Due For Renewal Process By November 15<sup>th</sup> Of Each Year.
- Upon Receiving The Occupational Tax Certificate Return, A Statement Will Be Mailed In January.
- All Renewals Are Due And Payable On Or Before April 1st.

# Georgia Secretary of State Licensing Board – Brian P. Kemp

## CONTACT

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<http://sos.ga.gov/index.php/licensing>

## Occupational Tax Requirement

- **Sec. 26-39. - Evidence of state registration when required.**

Each person who is licensed under O.C.G.A. tit. 43 by the examining boards of the secretary of state's office shall provide evidence of proper and current state licensure before any city occupation tax certificate or regulatory fee certificate may be issued.

(Code 1983, § 12-28; Ord. of 11-6-1995, § 2(2)(12-28))

- **Sec. 26-40. - Evidence of qualification required if applicable.**

(a) Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, motor vehicle liability insurance or any other regulatory matter shall first, before the issuance of an occupation tax certificate or a regulatory fee certificate, show evidence of such qualification.

(b) Any business required to submit an annual application for continuance of the business shall do so before the occupation tax or regulatory fee certificate is issued.

(Code 1983, § 12-29; Ord. of 11-6-1995, § 2(2)(12-29))