

**Mayor**  
Charles J. Brown

**City Clerk**  
Lara Brewer, CMC, CFO

770-775-7535  
FAX – 770-775-8051



P.O. Box 838  
135 S. Mulberry Street  
Jackson, Georgia 30233

**Council Members**

Theodore Patterson, Dist. 1  
Lewis Sims, Dist. 2  
Harold "Doc" McMichael, Dist. 3  
Wayne Phillips, Mayor Pro-Tem, Dist 4  
Beth S. Weaver, Dist. 5

## **INSTRUCTIONS**

**To obtain an Occupational Tax License in the City of Jackson, an applicant must complete the following requirements:**

- 1. Complete an application that may be obtained from City Hall.**
- 2. Pay the appropriate license fee at the time of application.**
- 3. Contact Butts Co. Community Services Office located at 625 W. Third St., telephone number 770-775-8210, to obtain a letter showing that the location is properly zoned for its intended use and pay fee for the final inspection in order to obtain a certificate of occupancy.**
- 4. Contact the Jackson Fire Department located at 139 S. Holly St, telephone number 770-775-8054, to request an inspection of the location to ensure that it meets the requirements of the Fire Safety Code.**

**After completing the above requirements, all documents should be returned to City Hall. The City of Jackson will review the documents for compliance, and a license will either be approved or denied.**

**This serves as written notice that information obtained on the Official Addendum shall be submitted to the Georgia Department of Revenue.**

**PLEASE BE NOTIFIED THAT NO ONE IS AUTHORIZED TO OPERATE A BUSINESS UNTIL A LICENSE HAS BEEN APPROVED AND ISSUED BY THE CITY OF JACKSON.**

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**OCCUPATIONAL TAX / BUSINESS INFORMATION**

BUSINESS NAME \_\_\_\_\_

LEGAL ADDRESS OF BUSINESS \_\_\_\_\_

TYPE OF BUSINESS \_\_\_\_\_

TELEPHONE NO. \_\_\_\_\_ FEDERAL ID NO. \_\_\_\_\_

\_\_\_\_\_

BILLING ADDRESS IF DIFFERENT FROM ABOVE

\_\_\_\_\_

OWNER NAME (if sole proprietorship)

\_\_\_\_\_

HOME ADDRESS

SOCIAL SECURITY NO. \_\_\_\_\_ HOME PHONE \_\_\_\_\_

\_\_\_\_\_

IF PARTNERSHIP, LIST NAME AND ADDRESS (if corporation, list officers)

\_\_\_\_\_

SOCIAL SECURITY NO. \_\_\_\_\_ PHONE NO. \_\_\_\_\_

\_\_\_\_\_

LIST NAME AND ADDRESS OF ANY PREVIOUS BUSINESSES OPERATED

LIST EMERGENCY NUMBERS:

\_\_\_\_\_

PHONE NO. NAME OF PERSON

\_\_\_\_\_

PHONE NO. NAME OF PERSON

\_\_\_\_\_

SIGNATURE DATE

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**Occupational Tax-Certificate of Occupancy  
Fire Safety Inspection Fees**

**Certificate of Occupancy – Fire Safety Inspection Fee                      \$100.00**

Please fill out all pertinent information:

Name of Business: \_\_\_\_\_

Business Address: \_\_\_\_\_

Date of Occupancy: \_\_\_\_\_

Type of Occupancy (Business Type): \_\_\_\_\_

Your Name (please print): \_\_\_\_\_

Phone Number: \_\_\_\_\_

Name of Utility Company Servicing Premises: \_\_\_\_\_

Utility services under the name of: \_\_\_\_\_

**I understand that the fee of \$100.00 for the Certificate of Occupancy is mandatory by law and must be paid prior to issuance of this certificate. I also understand that I will contact Butts County Department of Building Inspections to verify zoning for the business or occupation listed. Operating a business without an Occupational Tax License is prohibited and subject to a fine and/or imprisonment.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Do Not Complete – Office Use Only**

Prior Occupancy (Business Type) \_\_\_\_\_

Processed By: \_\_\_\_\_

Inspection Fee Paid: \_\_\_\_\_ Cash/Check Date: \_\_\_\_\_

CITY OF JACKSON OCCUPATIONAL TAX RETURN  
P. O. BOX 838  
JACKSON, GA 30233

2011

NAME OF BUSINESS: \_\_\_\_\_

DATE ESTABLISHED: \_\_\_\_\_

LEGAL ADDRESS OF BUSINESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DESCRIBE PRINCIPAL TYPE OF BUSINESS CONDUCTED:  
\_\_\_\_\_  
\_\_\_\_\_

**OCCUPATION TAX (Business License)**

- A. Multiply total number of employees on January 1<sup>st</sup> times the per employee tax to calculate occupation tax. The city may request supporting information such as Wage and Tax reports to determine the accuracy of information.

0 – 3 Employees (MINIMUM TAX)	= \$	<u>125.00</u>
Next 7 Employees _____ x \$19.00 per employee	= \$	_____
Next 10 Employees _____ x \$17.00 per employee	= \$	_____
Next 10 Employees _____ x \$15.00 per employee	= \$	_____
Next 10 Employees _____ x \$14.00 per employee	= \$	_____
Next 10 Employees _____ x \$ 7.00 per employee	= \$	_____
Over 50 Employees _____ x \$ 2.00 per employee	= \$	_____

B. Regulatory Fee (if applicable) +\$ \_\_\_\_\_

C. 10% penalty applied after March 31 and interest due at the rate of 1.5 percent (1.5%) per month +\$ \_\_\_\_\_

D. Total \$ \_\_\_\_\_

I hereby certify that the information reported herein is true and correct.

\_\_\_\_\_  
(Signature of authorized person)

\_\_\_\_\_  
(Printed name of authorized person)

Title of Person Reporting \_\_\_\_\_

JACKSON POLICE DEPARTMENT  
116 BYARS STREET  
P.O. BOX 838  
JACKSON, GEORGIA 30233  
775-7878

CITY OF JACKSON MERCHANTS

BUSINESS NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

OWNER \_\_\_\_\_ PHONE# \_\_\_\_\_

AFTER HOUR KEY HOLDER \_\_\_\_\_ PHONE# \_\_\_\_\_

\_\_\_\_\_ PHONE# \_\_\_\_\_

\_\_\_\_\_ PHONE# \_\_\_\_\_

\_\_\_\_\_ PHONE# \_\_\_\_\_

\* PLEASE KEEP THIS DEPARTMENT ADVISED OF ANY CHANGES IN KEY HOLDER STATUS

**AFFIDAVIT VERIFYING STATUS FOR CITY PUBLIC BENEFIT APPLICATION**

By executing this affidavit under oath, as an applicant for a City of Jackson, Georgia Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application for a City of Jackson, Georgia (check one of the following)

- Business License (Occupational Tax Certificate) \_\_\_\_\_
- Alcohol License \_\_\_\_\_
- Taxi Permit \_\_\_\_\_
- Other Public Benefit \_\_\_\_\_

I, \_\_\_\_\_ (name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity) state the following:

- 1) \_\_\_\_\_ I am a United States Citizen
- 2) \_\_\_\_\_ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States.\*

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 Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant: \_\_\_\_\_ Date \_\_\_\_\_

Printed Name: \_\_\_\_\_

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE  
\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_

\* \_\_\_\_\_  
Alien Registration number for non-citizens

Notary Public  
My Commission Expires:

\*Note: O.C.G.A. 50-36-1(e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

\_\_\_\_\_



State of Georgia  
**Department of Revenue**  
1800 Century Boulevard  
Atlanta, Georgia 30345

**Official Addendum to Business Occupancy License Application**

**Required Fields**

<b>Name of Business (Legal Name or Trade Name):</b>
<b>Mailing Address if Different From the Physical Address:</b>
<b>Actual Physical Address of Each Location of Such Business if Different From the Mailing Address:</b>
<b>Sales Tax ID #, if Your Business is Required to Have One by Law:</b>
<b>Applicable North American Industry Classification System Code Number (Please list all NAICS):</b>

**NOTICE:**

Upon completion or refusal to complete this form by the taxpayer, the municipality or county shall provide written notice to the taxpayer that the above information will be submitted to the Georgia Department of Revenue.

The failure or refusal to complete this form by the taxpayer shall not toll or extend the time of payment established for such occupancy tax or regulatory fee under Code Section 48-13-20.

In accordance with O.C.G.A. §§ 48-2-15 and 48-7-60, all taxpayer information provided on this Form shall be confidential and privileged.

In compliance with O.C.G.A. §§ 48-1-2 and 48-8-33, the Commissioner of the Georgia Department of Revenue shall collect all sales tax remitted in Georgia.

Any questions or comments regarding the collection of sales tax or this Form should be directed to the Georgia Department of Revenue at (404) 417-6605 or sent to Tax Law & Policy, 1800 Century Blvd., NE, Atlanta, GA 30345.



## The Office of Secretary of State

*Brian P. Kemp*  
SECRETARY OF STATE

July 12, 2011

Dear Business License Holder,

The Secretary of State's Professional Licensing Boards Division currently issues professional licenses through 36 boards. In addition to providing licensure for qualified individuals, the Secretary of State's Office investigates unlicensed practice on behalf of the Georgia Board of Dentistry.

Please note that O.C.G.A. § 36-60-6(a) reads in part:

*Before any county or municipal corporation issues a business license to any person engaged in a profession or business required to be licensed by the state under Title 43, the person must provide evidence of such licensure to the appropriate agency of the county or municipal corporation that issues business licenses. No business license shall be issued to any person subject to licensure under Title 43 without evidence of such licensure being presented.*

The aforementioned code section refers to *any* of the professions that are regulated by this Division.

As such, we have recently communicated with local business licensing authorities in an effort to ensure individuals have obtained the necessary professional licensure prior to obtaining a business license. We are asking local municipalities to verify state licensure by visiting the Secretary of State's website at <https://secure.sos.state.ga.us/myverification/> before a local business license is issued or renewed.

Please accept this letter as a reminder that no business license should be issued for professions which require state licenses, unless there is verification of such license.

Sincerely,

Anita O. Martin, Executive Director  
Georgia Board of Dentistry