CUSTOMER SERVICE DEPARTMENT
(770) 917-8903 - Fax (678) 801-4035
P. O. Box 636, Acworth, GA 30101

COMMERCIAL OCCUPATIONAL TAX APPLICATION (Revised 06/4/2024)

(REQUIREMENTS FOR OBTAINING COMMERCIAL OCCUPATIONAL TAX CERTIFICATE (BUSINESS LICENSE)

NOTE: City ordinances and zoning regulations may not allow the type of business use for the location you are applying for. Additionally, city ordinances and zoning regulations may impose restrictions, or other regulations concerning business use and location. For questions concerning city zoning regulations, please contact Community Development at (770) 974-2032. Submitting this application does not constitute approval to open a business. An occupational tax certificate must be obtained prior to opening any type of business. *It is recommended that you obtain approval of this Commercial Occupational Tax Application before signing any lease, incurring any cost, beginning any construction work, or investing substantial time with business plans.*

APPLICATION APPROVAL PROCESS

1. Please contact the Zoning Administrator Aaron Brown at abrown@acworth-ga.gov to verify address of business location, land use, and building code compliance.
2. Contact the Cobb County Fire Marshal at (770) 528-8310 or visit www.cobbfire.org for plan review or to schedule an appointment. The Fire Marshal furnishes the plan review application, which is required prior to submitting an application for an occupational tax or business license.
   - A. Provide four (4) copies of the site and detail plans, as submitted with the application and the plan review sheet application for an appointment with the Fire Marshal. The Fire Marshal will red stamp plans.
   - B. Provide one copy of the stamped plans to the Customer Service Department.
   - C. Second set of plans, along with the plan review application attached, will be submitted to the Building Department for review. Contact (770) 974-2032. Please make sure that the Building Department has no questions or revisions before contacting the Fire Marshal for an on-site inspection.
   - D. Retain one (1) copy of plans, on-site, at business location.

LIST OF ITEMS TO SUBMIT WITH APPLICATION

1. If a Corporation, attach a copy of the Articles of Corporation including officers
2. Copy of the Federal Tax Certificate (EIN) and or Social Security Number as applicable
3. Copy State Sales and Use Tax Certificate, if applicable
4. Copy of State Licensure (cosmetology, physician, massage therapy, attorney, etc.)
5. Site Plan showing parking (8 ½ x 11)
6. Approved Stamped Detailed Floor Plan (8 ½ X 11) from the Cobb County Fire Marshal
7. Please provide a copy of one (1) Secure and Verifiable Document such as a driver's license, passport, or other document from the list of secure and verifiable documents that is located on the Attorney General's website at law.ga.gov.

Fire Marshal may be contacted for a final inspection once stamped plans from the Fire Marshal are received by the Customer Service Department, and if no changes are required by the Building Department. The Building Department will perform a courtesy building inspection after the Fire Marshal issues a final release.

1. Do the business propose to sale or have consumption on the premises of beer, wine, or liquor? Yes_____No____If yes, an Alcohol Privilege License Application must be submitted to the City Clerk's Office for consideration and approval by the City Manager. An application may be obtained online at www.acworth-ga.gov, from the City Clerk's Office, or contact (678 801-4024) for more information.

2. Please check if applying for a business license for any of the following, whereas an additional application, addendum, permit, or background check may apply:
   _____Massage Parlor _____Mobile Retail Food Establishment ____Pawnshop/Pawnbroker ____Precious Metals Dealers
   _____Taxicabs _____Bail Bondsmen _____Pain Clinic_____Alcohol ____Short Term Rental

3. If food service or sales will be conducted on-site, plans will need to be stamped "approved" by the Cobb County Board of Environmental Health. Contact (770) 435-7815.

   Exception: Convenience stores, grocery stores, and food processing or packaging businesses (whose goods will be sold off-site), must submit plans to, and require the approval of the Georgia Department of Agriculture (Cobb County). Contact (770) 535-5955.

   Note: Most convenience stores, grocery stores, restaurants, food processing and packaging businesses, delicatessens, etc., will require the installation and proper use of grease traps for the sanitary sewer system. An "approval letter" from the Cobb County Water and Sewer Department/Environmental Compliance Division must be obtained for all such businesses. Contact (770) 419-6317 or (6327).

Business Name:_____Business Phone: ___
Fax:_____E-Mail:_____Website/Facebook: _____

Business Street Address: ___
_____Suite:
_____City:_____State:_____Zip: _____

Mailing Street Address:_____Suite:_City:_____State:_____Zip: _____

Business Contact Person:_____Contact Phone: ___

_____Type of Business/Use of Property:_____

_____Square Footage: Name Landlord/Owner of the Building/Property where the business is located: _____

Address:_____Suite:_____City:_____State:_____Zip:_____Phone: _____

1. Give a detailed list of all services offered to clients or customers at your business. Please be specific when listing these services. Failure to do so could cause your occupational tax certificate to be revoked. List such services in order of prominence. If there is more than one service that will be operating at the same location and under the same business name, a separate occupational tax certificate may be required for each. Attach an additional sheet, if necessary.

   _____

   _____

2. Give a detailed list of all products to be sold from the premises. Please be specific when listing these products. Failure to do so could cause your occupational tax certificate to be revoked. List products to be sold in order of their prominence. Attach an additional sheet if necessary.

   _____

   _____

3. If products are sold or services rendered, will such products or services be distinguished or characterized by their emphasis on matter depicting, describing, or relating to specified sexual activities or specified anatomical areas as those terms are defined in Section 10-43 of the Code of Ordinances? Yes_____No_____. If yes, please state what portion or percentage of the stock or service will be such?

   _____

4. Will the business permit or feature live performances by nude or semi-nude entertainers? Yes_____No _____

5. If the answer to question 3 or 4 is yes, you will be required to fill out and submit a Sale/Display Area Site Plan.

6. To the extent that you are required to make application for a permit, obtaining the adult entertainment establishment permit is an additional requirement for obtaining a business occupation tax certificate.

7. Will there be any use, sale or storage of firearms, ammunitions, or explosives? (Yes/No) If yes, give details: _____

   _____

8. Number of employees:_____Full-time_____Part-time_____(Include owners and family members).

9. Will there be storage of materials of any kind? Yes_____No_____If yes, list types of materials and area where will they be stored: _____

10. Will there be any business vehicles (work trucks, delivery vehicles, trailers) in relation to the business: Yes_____No_____
    If yes, give parking and storage details: _____

FOR SOLE PROPRIETORS OR PARTNERSHIPS

Business Owner's Name:_____If Partnership (Partner's Name): _____
_____Home Address:_____City:_____State:_____Zip:_____
Home Phone:_____Cell Number:_____Fax Number: _____
_____Federal ID/If applicable, Social Security No.:_____
_____State Sales and Use Tax No.: _____

FOR CORPORATIONS, LLC, OR OTHER CORPORATE ENTITIES

Corporate Business Name: _____
Home Office Address:_____City:_____State:_____Zip: _____
Home Office Main Phone Number:_____Fax Number: _____
Federal ID/If applicable, Social Security No.:_____State Sales and Use Tax No.: _____

DO NOT SEND IN PAYMENT WITH APPLICATION. PAYMENTS ARE DUE AFTER APPROVAL FROM ALL DEPARTMENTS.

OCCUPATIONAL TAX CERTIFICATES MUST BE RENEWED BY JUNE 30TH OF EACH YEAR IN ACCORDANCE WITH ORDINANCE NO. 202-11, 4-18-2002 SEC. 86-105

Check all that apply: ( ) New Business (Based on Gross Receipts)
( ) Business Address Change ($10.50 Fee)
( ) Ownership Change (Based the same as New Business on Gross Receipts)
( ) Business Name Change ($10.50 Fee)

INSTRUCTIONS

Dollar amount of gross receipts to be generated in the State of Georgia for the current calendar year. $ _____

Category of estimated gross receipts to be generated in the State of Georgia for the current calendar year (see Tax Table below). *An audit may be performed to verify such information. _____

1. **Tax amount from the Tax Table below. (Select the proper tax amount based on applicable Gross receipts category and the proper "Tax Class" as determined by Customer Service Department)** $ _____
2. **Administrative Fee** $ 57.75
3. **Total Occupational Tax due (add lines 1 and 2)** $ _____

Make check payable to the City of Acworth for the total amount due on Line 3

TAX CLASS

TAX TABLE CLASS WILL BE DETERMINED AFTER ZONING APPROVAL

Category	Gross Receipt Ranges		Tax Class A1	Tax Class A2
A	$0	$99,999	$44.10	$50.40
B	$100,000	$249,999	$133.35	$155.40
C	$250,000	$499,999	$277.20	$323.40
D	$500,000	$749,000	$456.75	$532.35
E	$750,000	$999,999	$636.30	$742.35
F	$1,000,000	$2,999,999	$1,444.80	$1,684.20
G	$3,000,000	$4,999,999	$2,881.20	$3,360.00
H	$5,000,000	$9,999,999	$5,275.20	$5,754.00
I	$10,000,000	$19,999,999	$7,669.20	$8,148.00
J	$20,000,000	$39,999,999	$10,063.20	$10,542.00
K	$40,000,000	$79,999,999	$12,457.20	$12,936.00
L	$80,000,000	$99,999,999	$14,851.20	$15,330.00
M	$100,000,000 AND OVER		$14,851.20 plus $120.00 per million or portion thereof.	$15,330.00 plus $239.00 per million or portion thereof.

Gross receipts means the total revenue of the business or practitioner for the period, including without limitation the following: The total income without deduction for the cost of goods sold or expenses incurred; Gain from trading in stocks, bonds, capital assets or instruments of indebtedness; Proceeds from commissions on the sale of property, goods or services; Proceeds from fees charged for services rendered; Proceeds from rent, interest, royalty or dividend income.

The term gross receipts shall not include the following: Sales, use, or excise taxes; Sales returns, allowance and discount; Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 USC § 1563(a)(1), or between or among the units of brother-sister controlled group of corporations as defined by 26 USC § 1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities; Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue; Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this article, if such funds constitute 80 percent or more of the organization's receipts; Proceeds from sales of goods or services, which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

I (Name)_____ being the (Title) _____of the business firm named above, do hereby register and pay the occupational tax to operate said business with the dominant business activity of (Explanation of business type)_____ according to the classification index of the Occupational Tax Ordinance of the City of Acworth, Georgia. I declare that I am duly authorized by the business herein named to file this registration for occupational tax, including the accompanying schedules and statements, and that the same are true, correct and complete.

_____ _____ _____

Signature of Applicant **Date** **Printed Name**

Revised 06/24/2024

EMERGENCY AFTER HOURS CONTACT INFORMATION

NAME:_____ **NAME:** _____

PHONE_____ **PHONE:** _____

COMMERCIAL OCCUPATIONAL TAX APPLICATION

Affidavit Verifying Veracity of Commercial Occupational Tax Application Contents

By executing this affidavit under oath, I do hereby swear under penalty of perjury that the representations and information as contained in this Commercial Occupational Tax Application are true and correct and that any misrepresentations or material omissions shall formulate a basis for denial of this application.

The undersigned hereby warrants and represents that the undersigned understands the questions contained herein and the responses provided thereto, and that the undersigned has had ample opportunity to seek independent advice related thereto.

_____ _____

Signature of Applicant **Date**

_____

Printed Name

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
_____DAY OF_____, 20 _____

Notary Public _____

My Commission Expires: _____

Affidavit Verifying Status for City Public Benefit Application

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

____Business License or
Georgia Occupational Tax Certificate
____Alcohol Beverage License
____Taxicab License
____Insurance Company License

____Employee Benefits (Retirement, Health, Disability)
____Contracts **(Please specify type)**_____
____Other public benefit (***indicate, if not listed above)*** _____

Miscellaneous Licenses **(check one below):**
_____Auctioneers
_____Pawn Brokers
_____Massage Therapists
_____Billiard Rooms Operations

_____Precious Metals and Gems Dealers
_____Flea Markets

Name of Business_____

Check only one:

1) _____ I am a United States citizen.
2) _____ I am a legal permanent resident of the United States.
3) _____ 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.

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

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. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:
_____.

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 this day of_____, 20 in_____(city),_____(state).

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____DAY OF_____, 20_____

Notary Public_____

My Commission Expires: _____

_____
Signature of Applicant

_____
Printed Name of Applicant

*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:

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

By executing this affidavit under oath, as an applicant for a(n)_____[business license, occupational tax certificate, or other document required to operate a business] as referenced in O.C.G.A. § 36-60-6(d), from_____[name of county or municipal corporation], the undersigned applicant representing the private employer known as_____ _____(printed name of private employer) verifies one of the following with respect to my application for the above-mentioned document:

Section 1. Please check only one:

(A) _____The individual, firm, or corporation employs **eleven (11) or more** employees.

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

(B)_____The individual, firm, or corporation employs **ten (10) or fewer** employees.

*** If the employer selected 1(B), please **skip** Section 2 and execute 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(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

_____
Federal Work Authorization User Identification Number **(E-VERIFY #)**

_____
Date of Authorization

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 allowed by such statute.
Executed on the____date of_____, 20____in_____(city),_____(state)

_____
Signature of Authorized Officer or Agent

_____
Printed Name of and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE_____DAY OF_____, 20____.

_____
NOTARY PUBLIC

My Commission Expires:

_____