

CHANGE OF INFORMATION

OCCUPATIONAL TAX

151 Willowbend Rd, Peachtree City, GA 30269

P: 770-487-7657 F: 770-631-2505

WWW.PEACHTREE-CITY.ORG



REASON FOR CHANGE

- ☐ Management\Owner change
☐ Address change
☐ Contact Information change
☐ Other: _____

Applicant must obtain zoning verification from Planning Department before this application can be processed

ZONING VERIFICATION

Zoning: _____

Signature: _____

Date: _____

BUSINESS INFO	Current Occupational ID#: _____	BUSINESS TYPE	VILLAGE
	Business Name _____	☐ Home Based	☐ Aberdeen
	Doing Business As (DBA) _____	☐ Non-Home Based	☐ Glenloch
	Business Description _____	☐ Non-Profit\Exempt	☐ Braelinn
	Sales tax collection required? ☐ Yes ☐ No SIC code ____ _	Name of Subdivision\Retail Center\Building: _____	☐ Kedron
	Opening Date _____ 501C\State License\Registration # _____		☐ Wilksmoor
	Phone _____ Fax _____	Ensure you have all required licenses and permits applicable to your profession, including those issued by the State of Georgia and the County.	
	**Email _____		
	Website _____		

BUSINESS LOCATION	Physical Street Address Only – No P.O. Box		MAILING ADDRESS	Mailing Address same as Physical Address? ☐ Yes ☐ No
	Address _____			Name _____
	Suite # _____			Address _____
	City _____			City, State, Zip _____
	State _____ Zip _____			Phone # _____
			Email _____	

OWNER	Name _____	CONTACT INFORMATION	LOCAL EMERGENCY CONTACTS\KEY HOLDERS	
	Phone _____		Name: _____	Phone: _____
	Email _____		1) _____	_____
MANAGER	Name _____		2) _____	_____
	Phone _____		3) _____	_____
	Email _____		ALARM COMPANY	
		Name: _____	Phone: _____	

Maryl hereby certify that I am the Owner\Agent of this business and that all information provided as a part of this application is true and correct. If this business is Home-Based as checked above, I certify that I have received a copy of the regulations governing the operation of a home occupation and that I understand these regulations.

Signature of Owner/Agent: _____

Date: _____

Office Use Only

Date Filed ____ / ____ / ____ Changed Entered by ____

OCCUPATIONAL TAX ORDINANCE

For the complete Occupational Tax Ordinance please reference Article II Section 74 in Peachtree City's Code of Ordinances

Sec. 74-36. Purpose

- (a) Each person engaged in any business, trade, profession or occupation in the city, whether with a location in the city or in the case of an out-of-state business with no location in the state exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall pay an occupation tax for the business, trade, profession or occupation, which tax and any applicable registration shall be displayed in a conspicuous place in the place of business if the taxpayer has a permanent business location in the city. If the taxpayer has no permanent business location in the city, such occupational tax registration shall be shown to the city clerk, code enforcement officer and/or police officers of the city, upon request.
- (b) The following businesses are not covered by the provisions of this article but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the state or by act of local law:
- (1) Those businesses regulated by the Georgia Public Service Commission.
 - (2) Those electrical service businesses organized under O.C.G.A. Chapter 3 of Title 46.
 - (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
 - (4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
 - (5) Insurance companies governed by O.C.G.A. § 33-8-8.
 - (6) Motor common carriers governed by O.C.G.A. § 46-7-15.
 - (7) Those businesses governed by O.C.G.A. § 48-5-355.
 - (8) Agricultural products and livestock raised in the state governed by O.C.G.A. § 48-5-356.
 - (9) Depository financial institutions governed by O.C.G.A. § 48-6-93.
 - (10) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.
 - (11) Persons engaged in recreation activities sponsored by the parks and recreation department of the city.
 - (12) The following classes of persons may peddle, conduct business, or practice the professions and semiprofessions without paying an occupation tax, administrative fee, or regulatory fee for the privilege of so doing:
 - a. Any disabled veteran of any war or armed conflict in which any branch of the armed forces of the United States engaged, whether under United States command or otherwise;
 - b. Any blind person; or
 - c. Any veteran of peace-time service in the United States armed forces who has a physical disability incurred during the period of such service;provided such person receives a certificate of exemption issued by the commissioner of veterans service, has furnished proof of disability, and provides documentation that the person making application is a resident of this state and that the income of such person is such that he or she is not liable for the payment of state income taxes, subject to O.C.G.A. § 43-12-1, et. seq.

Sec. 74-37. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Administrative fee means a component of an occupation tax that approximates the reasonable cost of handling and processing the occupation tax.

Dominant line means the type of business, within a multiple-line business, that the greatest amount of income is derived from.

Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax or state income tax, or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

Location of office shall not include a temporary work site which serves a single customer or project.

Number of employees shall be computed on a full-time position basis or full-time position equivalent basis; provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee, and the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum divided by 40 to produce full-time positive equivalents.

Person includes sole proprietors, corporations, partnerships, nonprofit or any other form of business organization (but specifically excludes charitable nonprofit organizations which utilize 100 percent of their proceeds for charitable purposes).

Practitioner of profession or occupation means one who by state law requires state licensure regulating such profession or occupation. The term does not include a practitioner who is an employee of a business if the business pays an occupation tax.

Sec. 74-46. When tax due and payable.

- (a) Each occupation tax shall be for the calendar year unless otherwise specifically provided. The certificate and occupation tax shall be due and payable annually within 30 days of January 1, of each year and shall, if not paid by May 1 of each year, be subject to a penalty of ten percent of the tax or fee due. On any new profession, trade or business begun in the city before July of any year, the certificate and tax shall be delinquent if not obtained immediately upon beginning business and a ten percent penalty imposed if not paid within 90 days from the date business is commenced. When any person commences business on or after July 1 in any year, the occupation tax or the remaining portion of the year shall be 50 percent of the tax imposed for the entire year. Any certificate not renewed prior to May 1 shall be suspended.
- (b) In addition to other remedies available to the city for the collection of occupation taxes from persons subject to the tax who fail or refuse to pay the tax, the court for the city is authorized to impose a civil fine for failure to pay the occupation tax. Such fine shall not exceed \$500.00 and may be enforced by the contempt power of the court.

Sec. 74-47. Occupational tax registration to be displayed.

All persons shall exhibit and display the occupation tax registration issued to them in some conspicuous place in their business establishment. Any transient person doing business within the city, and liable for occupation tax within the city, shall carry such registration either upon his person or in any vehicle or other conveyance which he uses in such business; and such person shall exhibit the registration to any authorized enforcement officer of the city when so requested.

Sec. 74-49. Duration of occupational tax.

Each occupational tax issued under this article shall automatically expire on December 31 of the year of its issuance unless otherwise provided in this article.

Sec. 74-50. Evidence of state registration.

- (a) Each person who is licensed by the secretary of state pursuant to O.C.G.A. tit. 43 shall provide evidence of proper and current state licensure before the city registration may be issued.
- (b) Each person who is licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid or have the license available for review at the request of a city enforcement official.

Sec. 74-58. Appeals.

Any person who desires to contest the determination of the city clerk with respect to any provision of this chapter shall so notify the mayor in writing within ten days of such determination, specifying the reasons such person believes the determination of the clerk is incorrect. The mayor shall thereupon notify such person of the time and place of the next meeting of the council, or of an occupational tax review board consisting of not less than three members of the council; and such aggrieved person may appear at such time and place to present arguments as to why the determination of the clerk is incorrect. The determination of the council or of the review board appointed by the council, as the case may be, with respect to the contested determination of the clerk shall be binding and conclusive upon such person.

Article IX - Sec. 907. Home Occupations.

A home occupation shall be permitted in any residential zoning district on the following conditions:

- (1) The primary activities associated with the home occupation conducted at the dwelling must take place entirely within the dwelling. Incidental uses associated with the home occupation, including and limited to outdoor instruction and daycare activities, may be permitted to occur outside the dwelling as long as they do not create a nuisance; provided, however, that such incidental uses shall not include the outdoor storage of any materials
- (2) It is not evident from outside the dwelling that a home occupation is being carried on within;
- (3) The home occupation does not utilize more than 25 percent of the floor area of the dwelling. Appropriate building permits may be required should there be structural modifications to the existing dwelling to accommodate the home occupation;
- (4) No employee other than a member of the family residing in the dwelling may work or conduct any work-related activity at the dwelling where the home occupation is located;
- (5) The home occupation in no way changes the residential character of the dwelling or the neighborhood;
- (6) The home occupation in no way creates a danger or nuisance to the neighbors;
- (7) No advertising is visible from the street or from adjoining property;
- (8) No materials or equipment shall be stored on the premises unless it is entirely within the dwelling;
- (9) Parking associated with a home occupation must be in an off-street location and in accordance with the city's parking ordinance;
- (10) Daycare uses must obtain the state mandated registration and certification/licensing and appropriate permits from the building and health departments;
- (11) Each home occupation must receive written verification of zoning compliance from the city planner/zoning administrator or his designee prior to issuance of an occupational tax license.

SIC Code

Standard Industrial Classification (SIC) codes are four digit numerical codes assigned by the U.S. government to business establishments to identify the primary business of the establishment. The classification was developed to facilitate the collection, presentation, and analysis of data; and to promote uniformity and comparability in the presentation of statistical data collected by various agencies of the federal government, state agencies, and private organizations.

Agriculture	SIC 0111 - 0971
Mining	SIC 1011 - 1499
Construction	SIC 1521 - 1799
Manufacturing	SIC 2011 - 3999
Transportation, Communications, Electric, Gas, and Sanitary Services	SIC 4011 - 4971
Wholesale Trade	SIC 5012 - 5199
Retail Trade	SIC 5211 - 5999
Finance, Insurance, Real Estate	SIC 6021 - 6799
Services	SIC 7011 - 8999
Nonclassifiable Establishments	SIC 9999

The first two digits of the code identify the major industry group, the third digit identifies the industry group, and the fourth digit identifies the industry. For example:

20 Food and Kindred Products
209 Miscellaneous Food Preparations and Kindred Products
2096 Potato Chips, Corn Chips, and Similar Snacks

Search for your business's SIC code: <http://www.osha.gov/pls/imis/sicsearch.html>