

## OCCUPATIONAL TAX INFORMATION

**Occupational Tax General Information:** This information is provided as a public service to assist those persons interested in establishing and conducting a business in the City of Moultrie. It is not deemed to be all-inclusive. Any error or omissions herein will not relieve the business owner of responsibility, obligation or liability in fulfilling all legal requirements.

**Who Needs an Occupational Tax Certificate:** Each person applying for an occupational tax certificate (commonly known as a business license) shall make an oath that the business to be followed by applicant falls in the class to which the section fixing the tax specially applies. Occupational taxes are imposed for each separate business and each separate place of business, and apply to that particular business and do not include any other business for which a special license is required.

**Expiration.** Each license issued by the city shall expire on January 31 next after the date the same is issued. Each applicant shall pay, as a prerequisite to the issuance of such license, the annual license fee or occupational tax required by law. As a business owner, it is your responsibility to ensure your occupational tax is paid no later than the due date.

**Revocation.** Any person doing business under license, violating this Ordinance or any ordinance of the city with reference to his business, may have his/her license revoked by the council, and on conviction of such violation shall be punished as prescribed in section 26-40 of the Code of Ordinances of the city, except in cases where a specific penalty is prescribed.

**Delinquent Penalties:** Any person, firm or corporation opening a new business within the city prior to paying the license or tax herein provided and any person, firm or corporation operating an existing business and failing to pay the license or tax herein provided within 90 days after the same shall become due and pay in addition to the license or tax herein an additional sum of ten percent thereof and shall accrue interest at the rate of 1.5 percent interest per month until paid in full.

**Transfer:** Occupational tax certificates, except that for the sale of malt beverages and wines, may be transferred one time as to person or as to location by returning the license for appropriate transfer and reissue a new tax certificate, paying a fee of \$40.00.

**Close out Sale:** Whenever any person desires to advertise, represent, hold or conduct any sale of goods, wares or merchandise that is to be advertised or represented as a "closing out sale," a "going out of business sale," a "quitting business sale," or a sale designated in any manner by which it is represented that the business of such person is being terminated or closed out, such person shall contact the City of Moultrie at (229) 668-7223, to obtain additional information.

**Application:** Visit the Planning and Community Development Dept., located at 200 1<sup>st</sup> Street NE (Municipal Annex Building), to obtain a new business application or download an application from our website at [www.moultriega.com](http://www.moultriega.com). You may contact the Planning and Community Development Dept at (229) 668-7223.

**Criminal Background Report:** All new business applicants are required to submit a criminal background report from the City of Moultrie Police Dept. Contact the Moultrie Police Dept at (229) 985-3131, to obtain additional information.

**GA Sales and Use Tax ID:** Contact the Georgia Dept of Revenue at (229) 430-4241 or <https://gtc.dor.ga.gov> to obtain the State of Georgia Sales and Use Tax identification number, if needed.

**Employer Identification Number (FEIN):** Contact the Internal Revenue Service at (800) 829-4933 or [www.irs.gov](http://www.irs.gov) to obtain an FEIN, if needed.

**Federal Work Authorization Number (E-Verify):** Contact the United States Citizenship and Immigration Services at (888) 464-4218 or [www.uscis.gov](http://www.uscis.gov) to obtain a Federal Work Authorization Number, if needed.

**Personal Property Tax Appraiser:** Contact the Colquitt County Tax Assessors' office at (229) 616-7426 to report the personal property taxes based on the value of commercial furniture, fixtures, inventory, etc.

## OCCUPATIONAL TAX CALCULATION

Professionals includes: lawyers, medical practitioners, dentist, veterinarians, landscape architects, engineers, architects, surveyors, accountants, embalmers, and funeral directors – have the option to pay a flat occupational tax of \$250.00 or may pay according to the number of employees based on the occupational tax schedule. Medical practitioners are not required to pay more than one occupational tax for each office or location within the City of Moultrie, except when there are different dominant services or products.

Businesses with office locations outside the City, that provide a service within the city, pay an annual regulatory fee of \$80.00.

Your occupational tax is based on the number of employees in your business. Salaried employees, employees with overtime, and owners may be counted as 40 hours per week if this would be to your advantage.

Number of full time employees: \_\_\_\_\_

\*Number of part-time employees: \_\_\_\_\_

Total employees: \_\_\_\_\_

Example:

Number of full time employees: 8

\*Six part-time employees worked 128 hours  
 $128 \div 40 = 3.20$  and round to nearest whole number  
 (full time equivalent)

Number of part-time employees: 3

Total employees: 11

<b>Occupational Tax Schedule</b>		
Classification by Number of employees		Tax Per Class Per employee
1		\$80.00
2 – 15		\$75.00
16 – 50		\$70.00
51 – 200		\$65.00
201 – 499		\$60.00
500 – 1,000		\$55.00
1000+		\$50.00

Examples:

Number of employees      5  
 Tax class                      \$75.00  
 Annual tax fee                \$375.00

Number of employees      200  
 Tax class                      \$65.00  
 Annual tax fee                \$13,000.00

## OCCUPATIONAL TAX CERTIFICATE CHECKLIST

The items listed below are required to complete the general business application:

- General business application
- Public Benefit Affidavit with identification
  - **U.S. Citizens:** Drivers' License, Military ID, or Passport
  - **Legal Permanent Residents:** U.S. Issued Drivers' License or Passport **and** a Permanent Resident Card or Employment Authorization Card
- Private Employer Affidavit
- A criminal background report from the City of Moultrie Police Dept
- Corporation or LLC: A copy of the Certificate of Incorporation
- Federal employer identification number (FEIN): A copy of FEIN verification
- Georgia Sales and Use Tax identification: a copy of GA Sales and Use ID verification

Additional information required, based on the business type:

- Auction
- Bail bondsman
- Bed & Breakfast/ Hotel / Motel, contact the Moultrie City Clerk at (229) 668-0023.
- Buyers of Precious Metals
- Carnival
- Food sales establishments, excluding restaurants, contact the Commissioner of the Georgia Dept of Agriculture for license at (229) 386-3489.
- Restaurants, Caterers, Tattoo Parlors, Skilled Nursing Facilities, Hotels, Motels, Bed and Breakfasts, Public 'for fee' pools & spas, contact the Colquitt County Health Dept at (229) 891-7100 ext 133.
- Vehicles for Hire (Limousine or Taxi)
- Wrecker Service

The following business types require an approval from Moultrie City Council (contact the Moultrie City Clerk at (229) 668-0023):

- Adult Entertainment Establishments
- Alcohol Licenses
- Game Rooms
- Pools & Billiards Room





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

By executing this affidavit under oath, as an applicant or to renew an existing account, for a(n) occupational tax certificate, contractors' registration, a regulatory or alcohol license, as referenced in O.C.G.A. § 36-60-6(d), from the City of Moultrie, Georgia, the undersigned applicant representing the private employer know as:

Name of Company: \_\_\_\_\_

verifies one of the following with respect to the application for the above mentioned document:

- a) \_\_\_\_\_ On July 1, 2013, the individual, firm, or corporation employed more than eleven (11) employees.
- b) \_\_\_\_\_ On July 1, 2013, the individual, firm, or corporation employed less than ten (10) employees.

The employer has registered with and utilizes the federal work authorization program (*also known as the E-Verify program*) in accordance with the applicable provisions and deadlines establish in O.C.G.A. § 36-60-6(a). The undersigned private employer also attests that its federal work authorization number (*also known as the Client ID number*) and date of authorization are as listed below:

Federal Work Authorization Number, (*also known as the, Client ID Number*): \_\_\_\_\_

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. § 36-60-6(a), and face criminal penalties allowed by such statute.

Executed on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name of and Title of Authorized Officer or Agent

\_\_\_\_\_  
Address of the Individual, Firm, or Corporation

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_.

Notary Public: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**INDIVIDUAL CONSENT REQUEST FOR DISSEMINATION OF RECORDS AND INFORMATION**

I, the undersigned, hereby authorize \_\_\_\_\_ to receive any criminal history information pertaining to me which may be in the files of any state or local criminal justice agency in Georgia.

**PLEASE PRINT**

\_\_\_\_\_  
Person of Inquiry/Full Name

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

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

\_\_\_\_\_  
Race

\_\_\_\_\_  
Sex

\_\_\_\_\_  
Date of Birth

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Signature/Person of Inquiry

\_\_\_\_\_  
Notary

\_\_\_\_\_  
Date

(Seal)

\_\_\_\_\_  
Commission Expires

**PURPOSE OF INQUIRY (Circle One)**

Housing

School

Non-Law Enforcement Employment

Law Enforcement Employment

Employment with Elderly

Employment with Children

Employment with Mental Health

Contractor Registration

Occupational Tax

**REQUESTOR'S ACKNOWLEDGEMENT**

DISCLOSURE PROVISION: In the event that an employment or licensing decision is made adverse to the person above, the person must be informed by the individual or group making the decision, of all pertinent information which resulted in the adverse action. This disclosure shall include information that a record was obtained, the specific contents of the record, and the effect the record had upon the decision. Failure to provide all such information shall be a misdemeanor.

**REQUESTING:**

( ) MPD Record Only

\_\_\_\_\_  
Requestor's Signature

( ) GCIC Record NO RECORD SEE ATTACHED  
(FEES: Record Search/Dissemination—\$\_\_\_\_\_)

\_\_\_\_\_  
Representing—Company, Firm, etc...

Dissemination Officer \_\_\_\_\_

Date \_\_\_\_\_