

## 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	Tax Per Class Per employee <b>After July 1st</b>
<i>Multiply the number of employees by the tax per class</i>			
1		\$ 80.00	\$ 40.00
2 – 15		\$ 75.00	\$ 37.50
16 – 50		\$ 70.00	\$ 35.00
51 – 200		\$ 65.00	\$ 32.50
201 – 499		\$ 60.00	\$ 30.00
500 – 1,000		\$ 55.00	\$ 27.50
1000+		\$ 50.00	\$ 25.00

Examples:

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

**After July 1st**

Number of employees            5  
Tax class                            \$ 37.50  
 Annual tax fee                        \$187.50

## OCCUPATIONAL TAX CERTIFICATE CHECKLIST

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

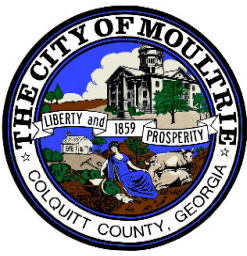
- General business application
- Public Benefit Affidavit with identification
  - **U.S. Citizens:** Drivers' License, Military ID, or Passport
  - **Legal Permanent Residents:** U.S. Issued Drivers' License or Passport **and** a Permanent Resident Card or Employment Authorization Card
- Private Employer 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



GENERAL AND REGULATORY BUSINESS APPLICATION

200 1st Street N.E. Moultrie, GA 31768

P: 229-668-7223 F: 229-668-7650

[www.moultriega.com](http://www.moultriega.com)

Date of Application: \_\_\_\_\_ Occupational Tax or Regulatory Fee \$ \_\_\_\_\_

New Business  Existing Business  Change of Ownership  Relocating

Type of Business:  General Business  Regulatory (out of City)  Home Based

Ownership Type:  Sole Proprietor  Association  Corporation  LLC  Other: \_\_\_\_\_

Fed ID or SSN #: \_\_\_\_\_ Georgia Sales Tax Number: \_\_\_\_\_

Number of Employees: \_\_\_\_\_ E-Verify Number: \_\_\_\_\_

Is your business located in the Historic District?  Yes  No

Does your business require a license issued by the State of Georgia?  
*Example: Physician, Attorney, Cosmetologists, Salons, etc.*  Yes  No  
If yes, Attach a copy of your license.

Will your business offer any form of adult entertainment?  
*If yes, attach a description of your business activities on a separate sheet of paper.*  Yes  No

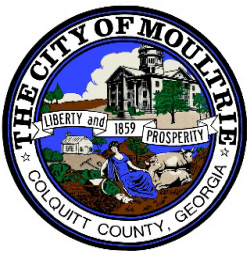
Business Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Business Location: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone: \_\_\_\_\_

Name of Contact Person: \_\_\_\_\_



GENERAL AND REGULATORY BUSINESS APPLICATION

200 1st Street N.E. Moultrie, GA 31768

P: 229-668-7223 F: 229-668-7650

[www.moultriega.com](http://www.moultriega.com)

Describe the type of business:

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

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

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone: \_\_\_\_\_

Business Owner: \_\_\_\_\_

**List all officers in the business (President, Vice-President, Secretary, etc)**

<u>Name</u>	<u>Address</u>	<u>Phone</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**NOTICE:**

It is understood that any erroneous information, change, cancellation, or forfeiture in any of the information given will automatically render my occupational tax or regulatory certificate to work in the City of Moultrie invalid and void until such time that all requirements are met.

To the best of my knowledge, all of the information given above is current and correct.

Print Name: \_\_\_\_\_

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

Title with this Company: \_\_\_\_\_

Georgia Security and Immigration Compliance Act  
**CITY OF MOULTRIE PUBLIC BENEFIT AFFIDAVIT**

By executing this affidavit under oath, as an applicant or to renew an existing account, for an Occupation Tax Certificate, Alcohol License, Taxicab License, Insurance License, or other public benefit as referenced in O.C.G.A. Section 50-36-1(e)(2), I am stating the following for:

\_\_\_\_\_ that  
**(Name of Applicant / Business / Corporation / Partnership or Private Entity)**

- 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.\*

**\*If you are a legal permanent resident, qualified alien, or non-immigrant, submit a legible copy of your documentation and an approved photo identification such as: your drivers' license.**

The undersigned applicant also hereby verifies that he or she is 18 years 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(s) 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 in \_\_\_\_\_ (City), \_\_\_\_\_ (State).

\_\_\_\_\_  
Printed Name Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
**Alien Registration Number for Non-Citizens\***

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE

\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public  
My Commission Expires: \_\_\_\_\_

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

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

**Section 1. Please check only one:**

- (A) On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees<sup>1</sup>.

\*\*\* If you select Section 1(A), please fill out Section 2 and then execute below.

- (B) On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

\*\*\* If you select Section 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. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:**

\_\_\_\_\_  
Name of Private Employer

\_\_\_\_\_  
Federal Work Authorization User Identification Number

\_\_\_\_\_  
Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_, \_\_\_\_\_, 202\_\_\_\_ in \_\_\_\_\_ (city), \_\_\_\_\_ (state).

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

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

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE

\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

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

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

(1) To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.

**Moultrie Police Department Name-Based Criminal History Record Information Consent/Inquiry Form**



I hereby authorize \_\_\_\_\_ to conduct an inquiry for  
 \_\_\_\_\_ Agency/Company  
 the purpose listed below and receive any Georgia and/or national; criminal history record  
 information as authorized by state and federal law.

Full Name (Print) (First, Middle, Last) <b>Persona de Encuesta/Nombre por completo</b>			
Address (Street #, Name, City, State, Zip Code) <b>Direccion de la calle, Ciudad, Estado,Codigo Postal</b>			
Sex <b>Sexa</b>	Race <b>Raza</b>	Date of Birth <b>Fecha de Nacimiento</b>	Social Security # <b>Num Seguro Social</b>

\_\_\_\_\_ This authorization is valid for \_\_\_\_\_ days from date of signature.  
 I, \_\_\_\_\_, give consent to the above-named entity to perform  
 periodic criminal history background checks for the duration of my employment.

\_\_\_\_\_  
 Signature **Firma/Persona de Escusta** \_\_\_\_\_ Date

\_\_\_\_\_  
 Attorney for Individual (Pur E and U Only) \_\_\_\_\_ Bar Number \_\_\_\_\_ Date

Date of Inquiry: \_\_\_\_\_ Time of Inquiry: \_\_\_\_\_ Operator's Initials: \_\_\_\_\_

**Purpose Code Used: (Check One)**

NON-CRIMINAL JUSTICE PURPOSES	
<input type="checkbox"/>	E-Employment
<input type="checkbox"/>	M-Working with Mentally Disabled
<input type="checkbox"/>	N-Working with Elderly
<input type="checkbox"/>	W-Working with Children
<input type="checkbox"/>	P-Public Records (No Consent Required)
<input type="checkbox"/>	F-Probate Court/Weapons Carry License
PERSONAL REQUEST (INDIVIDUAL OR THEIR ATTORNEY)	
<input type="checkbox"/>	U-Personal Copy
CRIMINAL JUSTICE EMPLOYMENT	
<input type="checkbox"/>	J-Civilian Criminal Justice Employment (State & III Info Received)
<input type="checkbox"/>	Z-Sworn Criminal Justice Employment (State & III Info Received)

**The inquiry resulted in the following: (Check all that apply)**

<input type="checkbox"/>	No Criminal Record Available
<input type="checkbox"/>	Criminal Record (Attached/Released)
<input type="checkbox"/>	No NCIC/GCIC Warrant
<input type="checkbox"/>	Possible NCIC/GCIC Warrant (List Wanting Agency Below)

Wanting Agency Name: \_\_\_\_\_

Wanting Agency Telephone: \_\_\_\_\_

ATTN Field (Released To): \_\_\_\_\_

\_\_\_\_\_  
 Agency Designee Signature and Title Date

SUBJECT IDENTIFICATION CARD PRESENTED: \_\_\_\_\_

