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### Limited Contact Business License and Occupational Tax Application Process

Thank you for choosing to locate your business in Columbia County! During the COVID-19 outbreak, we are limiting contact to keep our customers and employees healthy. This application packet includes all required documents for businesses in Columbia County. Please return ALL required documents by email to [licensing@columbiacountyga.gov](mailto:licensing@columbiacountyga.gov). You will receive confirmation of receipt of your email. If you do not receive a confirmation with one business day, please call 706-312-7171. Please note, we find that email services provided by retail stores (UPS, FedEx, Office Depot, etc) often do not deliver to us because of the potential for malicious content. If you use an email service from a retail store, please have the store email the documents to you and then forward them from your account to our email address.

The items below are needed for a complete application:

- Business License and Occupational Tax Application (completed, signed and dated).
- Verification of Lawful Presence, signed by both the applicant and a notary.
- Private Employer Affidavit, signed by both the applicant and the notary.

Additional items, depending on the business type. Please keep in mind this list is not all inclusive and additional documentation may be requested.

- Professional license/certification (if business is a profession requiring state or federal license/certification).
- Secretary of State Registration. Corporations, limited liability companies, and limited partnerships in Georgia are formed through the Secretary of State's Corporations Division. Proof of registration for the current year is required for these business. Additional information may be obtained through their website <https://sos.ga.gov/index.php/corporations>, phone 404-656-2817, or email [corporationswebmail@sos.ga.gov](mailto:corporationswebmail@sos.ga.gov).
- Home occupations compliance signed & dated by the applicant (only for home based or mobile businesses).
- Permanent resident card, for applicants who are not a United States Citizen.

Upon receipt of your completed application, the Licensing Department will route the application to required departments for approval. The list of approvers and what items they review for is available on our website <https://www.columbiacountyga.gov/guides-resources/starting-a-business>. The typical review time is a week. You will receive email notice when the approval is complete. The occupational tax payment will be required once the application is approved.

Thank you for helping keep Columbia County healthy!

Business License Application  
Occupational Tax Application  
Development Services Division  
Licensing Department  
630 Ronald Reagan Drive  
Evans, GA 30809  
706-312-7171  
licensing@columbiacountyga.gov



**Business Information**

Business Legal Name: \_\_\_\_\_  
(If registered with the Georgia Secretary of State, a copy of the registration is required. If you are a sole proprietor, provide your legal name.)

Doing Business As: \_\_\_\_\_  
(If applicable, the name used to conduct business when different from the legal name.)

Business Type:     Corporation                       General Partnership                       Other Partnership  
                          Limited Liability Corporation     Sole Proprietor

Federal Employer Identification Number: \_\_\_\_\_  
(required for businesses other than sole proprietor)

Social Security Number: \_\_\_\_\_  
(required for sole proprietors)

Georgia Sales and Use Tax Number: \_\_\_\_\_  
(required for businesses that collect sales tax)

E-Verify Number: \_\_\_\_\_  
Official Code of Georgia §36-60-6 requires businesses with more than 10 employees to report their E-Verify number.

NAICS Codes: \_\_\_\_\_  
The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments. The website <https://www.census.gov/eos/www/naics/> or your accountant may be helpful in assisting you to choose the most appropriate code.

Description of Business: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Applicant Information**

Applicant means the natural person applying for the occupational tax and business license benefit. For a sole proprietor, applicant is the individual. For a partnership, corporation, limited liability company or other entity, the applicant is an officer having authority to bind the entity. The applicant must provide an affidavit verifying they are a United States Citizen or legal permanent resident. Please attach additional sheets if there are multiple applicants.

Applicant: \_\_\_\_\_ Title: \_\_\_\_\_

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

City/State/Zip: \_\_\_\_\_

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

Email: \_\_\_\_\_

**Physical Location**

Location Type:     Commercial     Home Based     Mobile

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

City/Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Property Owner's Name: \_\_\_\_\_

Property Owner's Address: \_\_\_\_\_

Mailing and Billing Contact

Any information that is the same as the physical location may be left blank.

Street or PO Box Address: \_\_\_\_\_

City/Zip: \_\_\_\_\_

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

Email: \_\_\_\_\_

Key Holder

For commercial businesses, a local emergency contact who is a key holder for the business is requested. The key holder information will be used only for contact in case of an emergency at the business

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Occupational Tax Calculation

The occupational tax is based on the number of employees (including owners) and is computed on a full-time equivalency (FTE) basis. An employee who works 40 or more hours per week is one FTE. To determine the FTE of part-time employees, add the total number of hours worked per week for all part time employees and divide the total by 40.

Line 1 Number of full-time employees \_\_\_\_\_

Line 2 FTE of part time employees \_\_\_\_\_

Line 3 Line 1 plus Line 2 = Total FTE \_\_\_\_\_

The occupational tax due is based on the total full time equivalency positions in line 3 above. The tax rates are:

0 – 5 FTE = \$100      6 – 10 FTE = \$190      11 – 20 FTE = \$375      21 – 50 FTE = \$940      51 FTE or greater = \$2,250

The occupational tax is pro-rated by 50% for businesses that begin after June 30 in any calendar year.

Applicant Responsibilities for Business License and Occupational Tax

I understand that it is my responsibility to comply with all local, state and federal laws and that the issuance of this business license and occupational tax certificate is not deemed an affirmation by the County of such compliance. I further understand it is my responsibility to renew my business license and occupational tax each year by paying the amount owed by January 31. Additionally, I must notify the County in writing of any updates in the address, phone number, or status of my business. I certify that the information provided is true and accurate and contains no false or fraudulent information. I understand that this information, or refusal to provide information, will be provided to the Georgia Department of Revenue per O.C.G.A. Section 48-13-20.1.

Applicant Signature \_\_\_\_\_

Date \_\_\_\_\_

Licensing Department Use

Data Entered by: \_\_\_\_\_ Account: \_\_\_\_\_ Approval Application: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Verification of Lawful Presence within United States Pursuant to O.C.G.A. § 50-36-1

By executing this affidavit under oath, as an applicant for an Occupational Tax Certificate, as reference in O.C.G.A. § 50-36-1, from Columbia County, the undersigned applicant verifies one of the following with respect to my application for public benefit:

Please select only one. You cannot be both.

- 1. \_\_\_\_\_ I am a United States Citizen.
- 2. \_\_\_\_\_ I am legal permanent resident of the United States.

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

- |                               |                                  |                 |
|-------------------------------|----------------------------------|-----------------|
| State-issued driver’s License | State-issued identification card | U.S Passport    |
| Permanent Resident Card       | State/county/local government ID | U.S Military ID |

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 the affidavit.

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 faces criminal penalties as allowed by such criminal stature.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Printed Name of Applicant

\_\_\_\_\_  
Printed Name of Business

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 complete only A or B:

(A) \_\_\_\_\_ The individual, firm, or corporation employs more than ten (10) employees<sup>1</sup>. 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 / E-Verify Company ID Number <sup>2</sup>

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

(B) \_\_\_\_\_ The individual, firm, or corporation employs ten (10) or fewer employees.

Section 2. The affidavit must be signed by an authorized officer or agent of the organization in the presence of a notary.

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

\_\_\_\_\_  
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: \_\_\_\_\_

<sup>1</sup> 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.

<sup>2</sup> The E-Verify company ID number, which consists of four to six numerical characters, is located on the first page of the memorandum of understanding (MOU) directly below the E-Verify logo. Program administrators who have completed the tutorial may also obtain the company ID number as follows:

1. Log in to E-Verify with your assigned user ID and password.
2. From 'My Company,' select 'Edit Company Profile.'
3. The Company Information page will display the company ID number.

## Home Occupations Compliance

Columbia County Code of Ordinances Section 90-142, Home Occupations, provides the occupations and requirements for citizens desiring to manage a business from within their home.

90-142 (a)(b) and (c) create the following regulations for home occupations:

- (a) A home occupation is a business or profession carried on by an occupant of a dwelling as a secondary use, which is incidental to the main residential use.
- (b) All home occupations must comply with the following requirements:
  - 1. The applicant for the home occupation must reside at the address of the home occupation.
  - 2. A home occupation may not produce more than 12 additional vehicle trips to the residence per day.
  - 3. Home occupations may not produce noise, dust, odor, light, or other impacts that unreasonably impact the use or enjoyment of adjacent properties.
- (c) Home occupations shall be allowed when they comply with the following requirements:
  - 1. The operation of the business produces no change to the character or exterior appearance of the principal building or property from that of a residence.
  - 2. The business is conducted only by members of the family residing on the premises, or is conducted in such a manner that employees are not required to travel to the residence as part of their occupation.
  - 3. The business operations take place within the principal residential dwelling on the site and are out of sight of neighboring properties, and occupy less than 20% of the floor area of the principal dwelling, except that where personal care or daycare is provided, the business may occupy more than 20% of the dwelling.
  - 4. The business does not have more than one commercial vehicle stored on the site.
  - 5. The business does not require any storage, whether outside or in accessory structures, of any materials, equipment, or inventory.

If your business does not meet the requirements above, and is on a residential property 2 acres or larger, you may apply to the Planning Commission for a provisional home occupation as outlined in Section 90-142(d). Please see a member of the Licensing Department or Planning Department for assistance. If your property is less than 2 acres, you must meet the above requirements in order to operate as a home occupation.

90-142 (f) permits the following as home occupations. Other occupations may be approved provided they meet the regulations outlined above:

- 1. Barbershops and beauty shops, operated by not more than two members of the residence, with no more than two chairs.
- 2. Artists, dressmakers, seamstresses, tailors, crafts and interior decorators, gunsmith and other similar services.
- 3. Offices for architects, accountants, lawyers, engineers or other similar professionals.
- 4. Teaching, instruction and a day care, limited to six pupils each, at a given time.
- 5. Offices for businesses such as electricians, plumbers, HVAC and other contractors that perform their services at other locations and do not store materials or equipment at the site of the home occupation.
- 6. Agents for manufacturers and sales persons for records and bookkeeping only. Any orders shall be solicited from the dwelling only by telephone or fax, and no deliveries may be made at the dwelling.
- 7. Personal care home, not to exceed six persons receiving care.
- 8. Internet based business where no foot/car traffic is required.

Please sign below to indicate your business will operate within the requirements.

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Signature of Applicant

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Printed Name of Business

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Date

Effective 04/25/2018