

INSTRUCTIONS FOR APPLYING FOR A CITY OF MILLEDGEVILLE OCCUPATION TAX LICENSE AKA BUSINESS LICENSE

A City of Milledgeville Occupation Tax License is exactly what its name implies. It is a document which denotes that you have completed the requirements and paid the tax associated with having a business in the city. It is not an affirmation that the business which has paid its occupation tax does superior work or does less than superior work. Our City Code provides for an occupation tax to be paid by each person who owns a business within the city limits of Milledgeville who receives public services.

- The Application. The first step in applying for an occupation tax license is to secure your location. Once approved and issued, licenses cannot be transferred since they are location sensitive.
- Applications are available in the City Hall Finance Department office or via our website www.milledgevillega.us, choose the FORMS tab and scroll down to Occupation Tax Application.
- Other items required are: Completed application, Picture ID, Evidence of SS# or Tax ID #, Signed and dated copy of lease and Citizenship Affidavit (signed and notarized).
- Please be sure to indicate a site address as well as a mailing address, if different from the site address, on your application.
- Your application will need to be approved by the Zoning Department. Once the required documentation is secured, please proceed to the Zoning Department, located at 127 E Hancock St (adjacent to City Hall) where they will discuss zoning related issues with you regarding the business you are seeking to open.
- Once approved by the Zoning Department, please proceed to the City Hall Finance Department with all documents required.
- Fees. Fees are based on your annual gross receipts. If you are applying for a new occupation tax license, you will project (into a range) your gross receipts for the first year or portion thereof that you are in business. For instance, if you open your business in June, then you will project your gross receipts from June until December 31st of the current year. The ranges for this projection are found on the flip side of the application. For instance, if you believe that your gross receipts will be somewhere between \$20,000 and \$30,000 dollars for the first year, or portion thereof, you will choose the range \$5,000 - \$49,000 and record that range in the space provided on the application.
- In addition to the fee for your license, a \$50 administrative will be charged on all licenses, both new and renewed, each year.
- Please allow 1 - 2 days for processing your application. Once processed, we will either email or fax your invoice. If these options are not available we will phone you to let your know your invoice is ready with the numbers you provide to us or send it via US Mail.
- Your license should be ready the following day after payment, provided all departments have indicated approval.
- Forms of Payment: This office accepts cash, check or credit cards (MasterCard or Visa).
- Renewals. Each year in January the Finance Department will send renewals to those businesses with active, paid licenses. It is important that you inform this office of any pertinent information which may change during the year so that our information is

up to date and you receive information timely. When you receive the renewal, please check all information on the renewal to ensure its validity and indicate in the space provided any changes. Then, please obtain the exact gross receipts as of December 31st of the previous business year and indicate that figure in the space provided on the renewal. Please Note that you will NOT use the range after the first year. Each ensuing year after the initial year will require actual gross receipts, not a range.

- The completed and signed renewal, along with a new citizenship affidavit, must be returned to the Finance Department of the city via US Mail, FAX (478) 414-4011, email, or in person. Once received, personnel will enter information provided and return an invoice in the manner you have specified. Please pay from this invoice. A sixty day payment window from date of renewal until date of payment is in place. After due date, a penalty of 10% will be applied.

Transient Vendors. Our City Code describes transient vendors as those who have no permanent place of business within the city and who do business from an automobile, truck, tent, vending cart, door to door sales, etc. In order to NOT be considered a Transient Vendor, one must have a permanent place of business. The fees for a Transient Vendor's license are \$100 per day with a \$50 administrative fee.

Professionals. Professional license are issued to those persons who fall in the categories of: physician, attorney, CPA, funeral director, etc. The annual fees for these licenses are \$400 plus a \$50 administrative fee. However, in the event a professional business is just beginning business, is operating in a part-time mode or is about to retire, it may be more advantageous to use the gross receipts method of renewal. Personnel will be glad to discuss these options with you.

Licenses are issued in the name of the PROFESSIONAL, not the business. For example, the license for Bob Brown, MD who is affiliated with Brown and Associates would be in the name of Bob Brown, MD, not Brown and Associates.

For more information you may call Patti Rushin at 478 414-4006, prushin@milledgevillega.us or Celeste Hightower at 478 414-4020, chightower@milledgevillega.us and they will be happy to answer any questions you may have. We realize that the red tape and paperwork which go along with most any type of application or licensing process can be daunting. It is our job to make that task less stressful! Just call or email us with any question you may have and we will be glad to help!

**ATTACHED DOCUMENTS MUST BE COMPLETED AND RETURNED
IN ORDER TO RECEIVE OCCUPATION TAX CERTIFICATE**

The City of Milledgeville Code of Ordinances requires that each city business owner complete the annual process of renewing the Occupation Tax License for the upcoming year by March of each year or when applying for a new Occupation Tax License.

If you held a 2013 Occupation Tax License within the City of Milledgeville, your Occupation Tax Renewal Notice for 2014 should arrive this week. Please complete the renewal notice and return it, along with the **attached documentation** to the City of Milledgeville. Likewise, if you are applying for a new City of Milledgeville Occupation Tax License, this documentation must also be submitted.

The Georgia Illegal Immigration Reform and Enforcement Act of 2011 that was adopted by the Georgia General Assembly requires that cities and counties verify the legal status of applicants for Georgia “public benefits.” Specifically, the City of Milledgeville must **“require every applicant for such benefit to execute a signed and sworn affidavit verifying the applicant's lawful presence in the United States” (OCGA § 50-36-1(e)). (Att “A”)** The State of Georgia has defined “public benefits” to include occupation tax licenses (business licenses), alcoholic beverage licenses and certain other government services. Further, **O.C.G.A. § 36-60-6(d) requires all applicants for renewals and new licenses to complete the Private Employer Affidavit (Att “B”)**

You may return the attached documentation as well as your 2014 Occupation Tax Renewal via:

- (a) scanned email to either prushin@milledgevillega.us or chightower@milledgevillega.us, or
- (b) FAX to 478 414-4011, or
- (c) U S Mail to P O Box 1900 Milledgeville, GA 31059, or
- (d) by dropping them off at City Hall at either the drive-thru window or you may come inside to 119 E Hancock Street.

Upon receipt of the required documentation, we will promptly remit a confirmation of receipt and invoice to you. We will be happy to utilize email if you will provide the address.

The City cannot issue an Occupation Tax License without first obtaining the attached required information. If your current 2014 occupation tax license is not posted within your business by the due date indicated on your 2014 renewal, you will be subject to penalty and fine. Any business owner who fails to submit this information must be reported as required by OCGA § 50-36-1(i) to the State Department of Community Affairs.

The above requirements are mandated to the City of Milledgeville by the State of Georgia. If you have questions or concerns about Georgia’s Illegal Immigration Reform and Enforcement Act of 2011 or OCGA § 50-36-1, please contact your state legislator.

Pursuant to O.C.G.A. Section 48-14-20.1, please note that information provided by you on the City of Milledgeville Occupation Tax Application or Renewal will be provided to the Georgia Department of Revenue (DOR). **Additionally, notification will be provided to the DOR of refusal to provide all or part of the information required.**

Questions? Please contact us via email (listed above) or we can be reached at 478 414-4006 (Patti Rushin) or 478 414-4020 (Celeste Hightower).

Affidavit Verifying Applicant Status for City of Milledgeville Public Benefit

By executing this affidavit under oath, as an applicant for a public benefit referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my City of Milledgeville, Georgia, application for: *(please check one)*

- Occupation Tax License
- Alcohol license
- Other public benefit Specify: _____
- Taxi permit
- Contract with City

If person is applying on behalf of a business, specify the **name and address** of the business:

I agree to provide at least one secure and verifiable identification document as required of every applicant for a public benefit under O.C.G.A. § 50-36-1 (e). Such documents are defined by O.C.G.A. § 50-36-2 and made available on the State Attorney General's website.

- 1) _____ I am a United States citizen **OR**
- 2) _____ I am a legal permanent resident 18 years of age or older or I am otherwise a qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.*

If #2 is selected above, a copy of one of the following documents must be attached to the affidavit:

- 1. Unexpired foreign passport
- 2. Employment Authorization Card (I-766)
- 3. Refugee Travel Document (I-571)
- 4. Permanent Resident Card (I-551)
- 5. Reentry Permit (I-327)
- 6. Certificate of Citizenship
- 7. Naturalization Certificate
- 8. Machine Readable Immigrant Visa (with Temporary I-551 language)
- 9. Temporary I-551 Stamp (on passport or I-94)
- 10. I-94 (Arrival/Departure Record) in Unexpired foreign passport
- 11. Certificate of Eligibility for Nonimmigrant (F-1) Student Status (I-20)
- 12. Certificate of Eligibility for Exchange Visitor (J-1) Status (DS2019)

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 Code Section 16-10-20 of the Official Code of Georgia.

**SWORN AND SUBSCRIBED
BEFORE ME ON THIS THE
__ DAY OF _____, 20__.**

Signature of Applicant _____ **Date** _____

Notary Public

Printed Name: _____

My Commission Expires:

* _____
Alien registration number for non-citizens

* Note: O.C.G.A. § 5-36-1(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: _____

**APPLICANTS AND RENEWALS FOR
BUSINESS LICENSES AS OF JULY 1, 2013 (for 2014)**

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

By executing this affidavit under oath, as an applicant for an occupational tax license (*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 the City of Milledgeville, the undersigned applicant representing the private employer known as _____ [printed name of business/private employer] verifies one of the following with respect to my application for the above mentioned document:

➔ **Complete this section (effective as of July 1, 2013). Check (A) or (B). Required.**

(A) _____ On **July 1st** of the below signed year the individual, firm, or corporation employed **more than ten (10) employees.**

(B) _____ On **July 1st** of the below signed year the individual, firm, or corporation employed **fewer than ten (10) employees.**

COMPLETE THIS SECTION IF AND ONLY IF YOU CHECKED ITEM (A)

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	Date of Authorization

ALL APPLICANTS MUST SIGN BELOW, NOTARIZE, AND RETURN WITH YOUR RENEWAL OR PAYMENT TO OBTAIN OR RENEW AN OCCUPATION TAX LICENSE

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

➔ **PRINT YOUR LOCAL BUSINESS
NAME HERE:**

Printed Name of and Title of Authorized Officer or Agent

**SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE ___ DAY OF _____, 20__.**

➔ **PRINT YOUR LOCAL BUSINESS
ADDRESS HERE:**

**NOTARY PUBLIC
My Commission Expires:**

INSTRUCTIONS FOR COMPLETING APPLICATION

FOR _____ OCCUPATION TAX

RANGES OF GROSS RECEIPTS

0 -	4,999
5,000 -	49,999
50,000 -	99,999
100,000 -	199,999
200,000 -	299,999
300,000 -	399,999
400,000 -	499,999
500,000 -	599,999
600,000 -	699,999
700,000 -	799,999
800,000 -	899,999
900,000 -	999,999
1,000,000 -	1,099,999
1,100,000 -	1,199,999
1,200,000 -	1,299,999
1,300,000 -	1,399,999
1,400,000 -	1,499,999
1,500,000 -	1,999,999
2,000,000 -	2,499,999
2,500,000 -	2,999,999
3,000,000 -	3,499,999
3,500,000 -	3,999,999
4,000,000 -	4,999,999
5,000,000 -	5,999,999
6,000,000 -	7,999,999
8,000,000 -	10,999,999
11,000,000 -	13,999,999
14,000,000 -	57,999,999