

EST. 1823
FAYETTEVILLE
— GEORGIA —

**OCCUPATIONAL TAX
REQUIREMENTS**



Occupational Tax Dept. Hours:
Monday - Friday 8 a.m. - 5 p.m.
www.fayetteville-ga.gov

New Applications not accepted after 4:30 PM

City of Fayetteville
210 Stonewall Ave. W.
Fayetteville, Georgia 30214
(770) 719-4267

OCCUPATIONAL TAX CERTIFICATE REQUIREMENTS



COMMERCIAL

1. Submit completed application.
2. Fees based on estimated gross revenue for the remainder of the calendar year (minimum non-refundable fee of \$75.00).
3. Prior to issuance of certificate, application must be approved by the following departments: Zoning, Water, Fire, and Building.
4. Restaurants/food service must provide copy of Fayette County Health Department certificate with application.
5. Copy of any applicable state license must be attached.



PROFESSIONAL

1. Complete application
2. Applicants whose professions are named in the following list will pay no fee the first year: Lawyers, Physicians licensed under Chapter 34 of Title 43; Osteopaths licensed under Chapter 34 of Title 43; Chiropractors; Podiatrists; Dentists; Optometrists; Psychologists; Veterinarians; Landscape architects; Land surveyors; Practitioners of physiotherapy; Public accountants; Embalmers; Funeral directors; Civil, mechanical, hydraulic or electrical engineers; Architects; Marriage and family therapists, social workers and professional counselors; Dealer of motor vehicles, as defined in paragraph (1) of Code Section 10-1-622; and any other business, profession, or occupation for which state licensure or registration is required by state law, unless the state law regulating such business, profession, or occupation, specifically allows for regulation by local governments.
 - Each year at time of renewal, professionals may choose to either pay a \$300 flat fee per professional or a percentage of gross revenue (kept confidential), which will not be less than \$75.
3. If professional is an employee, he/she is exempt from tax fees but must submit a W-2 form, which will remain on file in City Hall. Copy of any applicable state license must be attached.
4. Prior to issuance of certificate, the following departments must grant license approval: Zoning, Water, Fire, and Building.



HOME-BASED OCCUPATION

1. Submit completed application.
2. Fee based on estimated gross revenue for the remainder of calendar year; minimum non-refundable fee of \$75.
3. If renting, landlord letter of approval is required.
4. Zoning Department approval required.



NON-PROFIT ORGANIZATIONS

1. Provide 501(c)(3) form as proof of non-profit status. There is no fee if proof is provided.
2. Submit completed application.
3. Receive approval from Zoning, Water, Fire, and Building if located in commercial building. Approval from Zoning required if home-based.



DISABLED VETERANS

1. Submit a veteran's certificate of exemption.
2. Complete application.
3. Receive approval from Zoning, Water, Fire, and Building if located in commercial building. Approval from Zoning if home-based.

EMPLOYEE: An employee is an individual whose work is performed under direction and supervision of the employer and whose employer withholds FICA, Federal Income Tax, or State Income Tax from such individual's compensation or whose employer issues to such individuals for purposes of documenting compensation form IRS W-2; but not Form IRS 1099.

An individual who is not an employee (for example: hairstylists, barbers, and nail technicians renting booth space) must apply for his/her own occupational tax permit from the City.



MOVING OR CLOSING BUSINESS

The occupational tax certificate is not transferable as to location or ownership.

If your business moves from one location in the City of Fayetteville to another location within the city limits of Fayetteville, please contact City Hall to apply for an occupational tax permit for the new location.

If the business moves outside the city limits of Fayetteville, please contact us and your account will be closed.

If the business is purchased by a new owner, the new owner is required to apply for an occupational tax certificate.

ANNUAL RENEWALS

All occupational tax certificates expire on December 31. Renewal forms will be mailed in December. Please complete all forms and return with payment in the envelope provided by January 1 or if renewals are paid online, you must recalculate and either upload or mail in renewal application. Your license will not be issued until we receive your renewal application. See instructions sheet on how to calculate your payment amount. The bill must be paid by March 31; delinquent accounts will be charged a 10% penalty and 18% per annum interest.

HELPFUL RESOURCES

Agriculture Department

District Office: 404-363-7646

Food Safety: 404-656-3621

Animal Protection: 404-656-4914

Alcohol License – Georgia

877-423-6711

<https://dor.georgia.gov/alcohol-tobacco>

Better Business Bureau

404-766-0875

www.bbb.org

Call Before You Dig

1-800-282-7411 or dial 811

www.georgia811.com

Chamber of Commerce

770-461-9983

www.fayettechamber.org

Contractor Licensing

(State) 478-207-2440

www.sos.georgia.gov/plb/contractors

Corporation Application Secretary of State

404-656-2817

www.sos.ga.gov

Cosmetology Board

478-207-2440

www.sos.georgia.gov/plb/cosmetology

Coweta-Fayette EMC

770-502-0226

www.utility.org

Daycare Licensing (GA)

404-656-5957

www.decal.ga.gov

Fayette County Development Authority

770-461-5253

www.fayettega.org

Fayette County Health Dept.

770-305-5415

www.fayettecountyga.gov/health/environmental

Fayette County Tax Assessor

770-305-5402

www.fayettecountyga.gov/assessors_office

Fayetteville City Hall

770-461-6029

www.fayetteville-ga.gov

**Fayetteville Fire
Department**

770-461-4548

**Fayetteville Police
Department**

770-461-4441

**Fayetteville Water
Department**

770-460-4237

Federal Tax ID # (EIN)

1-800-829-4933

www.irs.gov

**Georgia SBDC Network
(Small Business
Development) Morrow
Office:**

678-466-5100

www.sbdc.uga.edu

**Home Care Providers
Georgia Dept.
of Community Health**

404-656-4507

www.dch.georgia.gov

Internal Revenue Service

404-338-7962

www.irs.gov

Public Service Commission

404-656-4501

www.psc.state.ga.us

**Register Business Name
Fayette County Superior
Court**

770-716-4294

**Secretary of State
Corporations Call Center**

404-656-2881

www.sos.ga.gov

State Information Line

404-656-2000

www.ga.gov

State Licensing Board

478-207-2440

www.sos.ga.gov/plb

Tax Number (State)

1-877-423-6711

<http://dor.georgia.gov/georgia-tax-center>

