

EST. 1823  
**FAYETTEVILLE**  
— GEORGIA —

**OCCUPATIONAL TAX  
REQUIREMENTS**



**Occupational Tax Dept. Hours:**  
Monday - Friday 8 a.m. - 4:30 p.m.  
[www.fayetteville-ga.gov](http://www.fayetteville-ga.gov)

City of Fayetteville  
240 South Glynn Street  
Fayetteville, Georgia 30214  
(770) 719-4165

# OCCUPATIONAL TAX CERTIFICATE REQUIREMENTS



**Read through the following occupational tax license categories to determine the appropriate one for your organization.**



## 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 a copy of the Fayette County Health Department permit prior to issuance of certificate.
5. Copy of any applicable state license must be attached.



# PROFESSIONAL

1. Submit completed application.
2. Applicants whose professions are named in the following list will pay no fee for the remainder of the 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. 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. Zoning Department approval required.

**NOTE:** If you are renting a home or apartment, you must provide a letter from the property owner or management stating you have permission to use the rental property address for your business license.

**Special rules apply to the following groups:**



## 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. 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 if home-based.

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**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 (examples include but are not limited to, hairstylists, barbers, massage therapist and nail technicians renting booth space) must apply for his/her own occupational tax permit from the City.



## **MOVING OR CLOSING BUSINESS CHANGE OF OWNER**

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.

Renewal payments may be made online after you have submitted your renewal application and the account has been billed.

# 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  
<http://dor.georgia.gov/licensing>

## **Better Business Bureau**

404-766-0875  
[www.bbb.org](http://www.bbb.org)

## **Call Before You Dig**

1-800-282-7411 or dial 811  
[www.georgia811.com](http://www.georgia811.com)

## **Chamber of Commerce**

770-461-9983  
[www.fayettechamber.org](http://www.fayettechamber.org)

## **Contractor Licensing**

(State) 478-207-2440  
[www.sos.georgia.gov/plb/contractors](http://www.sos.georgia.gov/plb/contractors)

## **Corporation Application Secretary of State**

404-656-2817  
[www.sos.ga.gov](http://www.sos.ga.gov)

## **Cosmetology Board**

478-207-2440  
[www.sos.georgia.gov/plb/cosmetology](http://www.sos.georgia.gov/plb/cosmetology)

## **Coweta-Fayette EMC**

770-502-0226  
[www.utility.org](http://www.utility.org)

## **Daycare Licensing (GA)**

404-656-5957  
[www.decal.ga.gov](http://www.decal.ga.gov)

## **Fayette County Development Authority**

770-461-5253  
[www.fayettega.org](http://www.fayettega.org)

## **Fayette County Health Dept.**

770-305-5415  
[www.fayettecountyga.gov/health/environmental](http://www.fayettecountyga.gov/health/environmental)

## **Fayette County Tax Assessor**

770-305-5402  
[www.fayettecountyga.gov/assessors\\_office](http://www.fayettecountyga.gov/assessors_office)

**Fayetteville City Hall**

770-461-6029

[www.fayetteville-ga.gov](http://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](http://www.irs.gov)

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

678-466-5100

[www.sbdc.uga.edu](http://www.sbdc.uga.edu)

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

404-656-4507

[www.dch.georgia.gov](http://www.dch.georgia.gov)

**Internal Revenue Service**

404-338-7962

[www.irs.gov](http://www.irs.gov)

**Public Service Commission**

404-656-4501

[www.psc.state.ga.us](http://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](http://www.sos.ga.gov)

**State Information Line**

404-656-2000

[www.ga.gov](http://www.ga.gov)

**State Licensing Board**

478-207-2440

[www.sos.ga.gov/plb](http://www.sos.ga.gov/plb)

**Tax Number (State)**

1-877-423-6711

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

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