

OCCUPATION TAX INFORMATION

Business owners in the City of Thomasville are required to pay occupation tax based on the type of business and estimated annual gross receipts. This tax is pro-rated based on the number of months open the first year and adjusted each year thereafter as the actual gross increases or decreases. Occupation tax is due and payable on or before April 15th of each year after the initial opening. Renewal notices are mailed in January.

The Planning Department must check the zoning of the property to be sure the type of business can be operated at the location you have chosen. A certificate of occupancy inspection, if required, will be scheduled by the Building Inspection Department. You may contact both departments at 227-6982 or come by the office located at 415 W. Jackson St.

Before issuing the initial occupation tax certificate, the city must require the private employer to: Submit an affidavit that they are registered and using E-Verify or are exempt from the requirement. E-Verify is a partnership between the Department of Homeland Security (DHS) and the Social Security Administration (SSA). All private employers seeking an occupation tax certificate, to operate a business must comply. It applies to all employers with more than 10 employees. Employee is defined as working at least 35 hours per week.

The AG's Office Website: <http://law.ga.gov/immigration-reports>

Contact Thomasville Fire Rescue Department for information concerning fire alarms, sprinkler systems and fire safety at 227-7015.

Sales cannot be conducted from parking lots or vacant lots in accordance with section 18-177 of the city code. Mobile units are not allowed for vending purposes in accordance with section 11-12 & 18-176 of the city code.

Food sales establishments, excluding restaurants, should contact the Commissioner of the Georgia Department of Agriculture for license per Section 26-2-25 of the Official Code of Georgia Annotated. Please call the Department of Agriculture at 229-430-4245 for information.

Restaurants or caterers are required to obtain a Food Service Permit from the local health department located at 440 Smith Avenue, phone 226-4241 Ext 5.

To obtain a federal tax number or sales tax number and to register your business name, call the State of Georgia Sales & Use Tax Division at 229-430-8401.

Business owners are required to pay personal property tax based on the value of the commercial furniture, fixtures, equipment and inventory used in the business. Please contact Travis Gibbs at the Thomas County Tax Assessor's Office for more information and to register your business for the following tax year, phone 225-4133.

Please complete the enclosed 2016 Occupation Tax Return and affidavit and return to City of Thomasville, Tax Department, P.O. Box 1397, Thomasville, GA 31799. Your tax will be calculated with a statement following by return mail and payment will be due within 30 days. A poster will be issued after receipt of payment and it should be displayed in a conspicuous place in the business.

2016 OCCUPATION TAX RETURN - CITY OF THOMASVILLE, GEORGIA
PLEASE COMPLETE THIS FORM AND MAIL TO:
CITY OF THOMASVILLE, TAX DEPARTMENT, PO BOX 1397, THOMASVILLE GA 31799

Name of Business: _____

Location of Business: _____

Contact Person: _____ Telephone Number: _____

Mailing Address, if different from location: _____

Check One: Corporation () Partnership () Sole Proprietor () Other () _____

Name of Corporation or Owners: _____

Social Security Number
Or Federal ID Number: _____

E-Verify Number: _____

Dominant (Main) Type of Business: _____

Opening Date of Business: _____

ESTIMATE ANNUAL GROSS RECEIPTS, SALES, COMMISSIONS OR OTHER MEASURABLE RETURNS. OCCUPATION TAX WILL BE PRO-RATED FOR 2015 BASED ON THE NUMBER OF MONTHS OPEN AND WILL BE ADJUSTED EACH YEAR BASED ON PREVIOUS YEAR'S ACTUAL GROSS RECEIPTS.

0 – 5,000 ()	1,750,001 – 2,000,000 ()	6,000,001 – 6,500,000 ()
5,001 – 10,000 ()	2,000,001 – 2,250,000 ()	6,500,001 – 7,000,000 ()
10,001 – 25,000 ()	2,250,001 – 2,500,000 ()	7,000,001 – 7,500,000 ()
25,001 – 50,000 ()	2,500,001 – 2,750,000 ()	7,500,001 – 8,000,000 ()
50,001 – 75,000 ()	2,750,001 – 3,000,000 ()	8,000,001 – 9,000,000 ()
75,001 – 100,000 ()	3,000,001 – 3,250,000 ()	9,000,001 – 10,000,000 ()
100,001 – 150,000 ()	3,250,001 – 3,500,000 ()	10,000,001 – 11,000,000 ()
150,001 – 200,000 ()	3,500,001 – 3,750,000 ()	11,000,001 – 12,000,000 ()
200,001 – 250,000 ()	3,750,001 – 4,000,000 ()	12,000,001 – 13,000,000 ()
250,001 – 500,000 ()	4,000,001 – 4,250,000 ()	13,000,001 – 14,000,000 ()
500,001 – 750,000 ()	4,250,001 – 4,500,000 ()	14,000,001 – 15,000,000 ()
750,001 – 1,000,000 ()	4,500,001 – 4,750,000 ()	15,000,001 – 16,000,000 ()
1,000,001 – 1,250,000 ()	4,750,001 – 5,000,000 ()	16,000,001 – 17,000,000 ()
1,250,001 – 1,500,000 ()	5,000,001 – 5,500,000 ()	17,000,001 – 18,000,000 ()
1,500,001 – 1,750,000 ()	5,500,001 – 6,000,000 ()	18,000,001 – 19,000,000 ()

Additional Gross – Project from Above

Signed: _____

Print Name: _____

Date: _____

Title: _____ Notary Public: _____
(owner, manager, partner, officer, etc.)

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) employees¹.

***** 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 ____, _____, 201__ 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 _____, 201__.

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.

BUSINESS CLASSIFICATIONS

Class 1 – Antiques, art dealers, automobile parts and accessories, automobile sales (new or used), bakery, bookstore, building materials, camera shop, catalog & mail order, computers & software, consignment shop, convenience store, cosmetics, electronics, fish & seafood market, florist, flowers and nursery stock, furniture store, gasoline sales, gift shop, grocery store, hardware store, household appliances, jewelry, limousine rental with driver, meat market, pets and pet supplies, pharmacy, sewing, sporting goods, tools (retail or wholesale), toys, games, hobby & crafts, trucking (local or long distance), vending machine merchandisers, warehousing & storage, wholesalers.

Class 2 – Adoption services, automotive repair shops (including window repair & tinting), bed & breakfast, burglar, fire & security alarm installation, cabinet building, car rental, carwashes & detailing, catering, child day care, clothing store, concrete work, dentist, department store, drywall & insulation contractors, fence construction & installation, floor covering installation & repair, fruit & vegetable market, glass repair, health services, hotel, heavy construction (land clearing, dam & dike construction), intermediate care facilities, medical doctor, motel, nursing home, painting & paper hanging, parking lot painting & maintenance, personal care home, physical occupational or speech therapist, plumbing, heating & air-conditioning, psychiatrist, psychotherapy & professional counseling, restaurant, tile & marble installation, sign painting and lettering, social services (individual or family counseling), swimming pool construction, towing service, variety store.

Class 3 – Advertising agency or advertising material distribution service, art schools, bail bonding services, barber shop, beauty shop, building cleaning & maintenance services, ceramics, collection service, commercial art & graphic design, computer maintenance & repair, diet & weight reducing centers, dry cleaning, electrical & electronic repair, funeral home, home health equipment rental, interior design & decorating service, landscaping, laundry & garment services (including coin operated laundries), lawn care, massage therapist, motorcycle repair, nail salon, party planning, personnel services, pest control, pet grooming, boarding or sitting service, photography, picture framing, private investigator, rental of appliances, electronics, equipment & furniture, recording studio, repossession service, schools & educational services, security guard service, sewing services, swimming pool cleaning & maintenance, tax return preparation, telemarketing, temporary employee service, tree service, transcription services, veterinarian, video & DVD rental, video production, wedding & reception planning.

Class 4 – Accounting, architect, attorney, bookkeeping, business consultant, disc jockey, engineer, landscape architectural services, management consulting services, printing.

Class 5 – Aerobic dance & exercise classes, amusement & recreational centers, billiards, bowling centers, cellular telephone services, coin-operated amusement devices, dance studios & schools, entertainers & musicians, insurance agents, brokers & services, investment advice, music instruction & schools, physical fitness facilities, real estate agents, managers, brokerage or appraisal, recreational sports centers, security & stock brokers, skating rinks.

Class 6 – Banks, loan broker, loan companies, mortgage banker, mortgage broker, personal credit institutions, real estate investment trusts.