

CITY OF POULAN

Occupational Tax/Regulatory Fee Application

Business Name: _____ FY: _____

Location Address: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Contact Name: _____ Phone: _____

Email: _____

Owner's Name: _____ Phone: _____

Owner's Name: _____ Phone: _____

Owner's Name: _____ Phone: _____

Type of Business: _____

Description of Business: _____

Georgia Sales Tax No: _____ State Board Certificate No: _____

Federal ID Number: _____ Applicant Social Security No: _____

Number of Employees: _____ (Including Owner/s)

I declare the following statements and information contained in this application are true and correct to the best of my knowledge and belief. I agree to conform with all requirements of ordinances and regulations pertaining to the operation of such business.

Signature: _____

Date: _____

Print Name: _____

Tax Calculation

Admin Fee		_____
or		
Regulatory Fee		_____
_____ # of Employees (x) \$ _____	+ _____	
(Tax Rate)		
Total Amount Due	= _____	

See Reverse for More Information

Office Use Only

License #: _____

Amount: _____

Date Paid: _____

Receipt #: _____

Additional Info

Purpose: An occupation tax based upon the number of employees in the State of Georgia is levied upon businesses, practitioners, and occupations with one or more locations or businesses with no location or office in the city but with employees or agents engaging in substantial effort to solicit business or serve customers or clients in the State of Georgia.

Occupation Tax Certificate: Every business, practitioner, and location subject to payment of the occupation tax levied by the city ordinance shall display a current occupation tax certificate in a conspicuous place at the location for which such certificate was issued. If the taxpayer does not have a permanent location with the city, the occupation tax certificate shall be shown to any police officer upon request.

State License, If Required: Each person who is licensed under Title 43 of the Official Code of Georgia Annotated by the Examining Boards of the Secretary of State's Office shall provide evidence of proper and current state license before a city occupation tax certificate or regulatory fee certificate may be issued. (Examples: Accountants, Cosmetologists, Dentists, Used Car Dealers, Firearm Dealers, Hotels, Real Estate Brokers, Etc.)

Qualification/Permits, If Applicable: Any business required to obtain health permits, bonds, certificates of qualification, certificate of competency, or any other regulatory matter shall first, before the issuance of an occupation tax certificate or regulatory fee certificate, show evidence of such qualification.

Due Date and Penalty: Any occupation tax or regulatory fee due pursuant to the city ordinance shall be due and payable annually on January 1. Any individual, business, or practitioner subject to any occupation tax or regulatory fee imposed, which is unpaid for 90 days after the due date shall be subject to a penalty of 10% of the tax or fee due.

Regulatory Fees

Business, practitioners, or occupations which may be subject to regulatory fees include but are not limited to the following:

Auctions	\$100.00
Bonding Companies	\$150.00
Burglar & Fire Alarm Installers	\$75.00
Contractors	\$100.00
Flea Markets	\$100.00
Wreckers	\$100.00
Used Clothing	\$50.00

Occupational Tax Calculation

A non refundable **\$40.00 administrative fee** is required on all occupation tax accounts for the initial registration, annual renewal, or such reopening. Occupational Tax is levied based upon the number of employees.

<u>Number of Employees</u>	<u>Tax Rate per Employee</u>
1 – 10	\$15
11 – 40	\$14
41 and up	\$600 Flat Rate

Remit your application, total tax due, and additional documents listed below to
Poulan City Hall by January 1

- | | |
|--|--|
| <input type="checkbox"/> State License (If Required) | <input type="checkbox"/> Food Service Permit (Required of Restaurants) |
| <input type="checkbox"/> Zoning Verification | <input type="checkbox"/> Dept. of Agriculture (Required of Grocery Stores) |