

**ATHENS-CLARKE COUNTY, GEORGIA  
BUSINESS OCCUPATION TAX APPLICATION**

NEW BUSINESS: DUE BEFORE COMMENCING OPERATIONS  
RENEWAL: DUE ON OR BEFORE April 1, \_\_\_\_\_

REMIT TO: ATHENS-CLARKE COUNTY DEPARTMENT OF FINANCE  
BUSINESS TAX OFFICE  
375 SATULA AVE.  
ATHENS, GA 30601 PHONE: (706)613-3050  
EMAIL: accbusinesstaxandlicenses@accgov.com

WE ARE LOCATED AT 375 SATULA AVENUE, ATHENS, GA 30601

**For Government Use Only**

Activity No. \_\_\_\_\_  
Tax Year \_\_\_\_\_  
Customer No. \_\_\_\_\_  
Certificate No. \_\_\_\_\_  
E-Verify # \_\_\_\_\_  
Amount Paid \$ \_\_\_\_\_  
Date \_\_\_\_\_ Receipt # \_\_\_\_\_ Check # \_\_\_\_\_  
CA \_\_\_\_\_ CC \_\_\_\_\_ Processed by \_\_\_\_\_  
Date \_\_\_\_\_

**SEE PAGES 3 & 4 FOR INSTRUCTIONS**

**COMPLETE ALL SECTIONS**

**1. BUSINESS CORPORATE & "DOING BUSINESS AS" NAME:**

**9. OWNERS AND/OR OFFICERS INFORMATION:**

NAME \_\_\_\_\_

TITLE \_\_\_\_\_

HOME ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

HOME PHONE #: \_\_\_\_\_

NAME \_\_\_\_\_

TITLE \_\_\_\_\_

HOME ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

HOME PHONE #: \_\_\_\_\_

**10. BUSINESS MAILING INFORMATION:**

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ ZIP: \_\_\_\_\_

**11. BUSINESS LOCATION INFORMATION:**

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ ZIP: \_\_\_\_\_

**E-MAIL ADDRESS:** \_\_\_\_\_

PHONE #: \_\_\_\_\_

**12. STATE LICENSE NUMBER (IF APPLICABLE):**

Each person who is listed by the Secretary of State pursuant to Title 43 of the Official Code of Georgia Annotated shall provide evidence of proper and current state licensure before an Athens-Clarke County certificate may be issued. (ACC Ordinance Sect. 6-1-14)

**LICENSE NUMBER:** \_\_\_\_\_

**EXPIRATION DATE:** \_\_\_\_\_  
(please attach a copy of license)

**7. ON JANUARY 1, THIS BUSINESS EMPLOYED:**

(A)  10 OR FEWER EMPLOYEES, I AM EXEMPT FROM E-VERIFY REQUIREMENTS,  
OR

(B)  MORE THAN 10 EMPLOYEES, MY E-VERIFY NUMBER IS:  
\_\_\_\_\_

**8. DESCRIBE THE NATURE OF THE BUSINESS:**

**ATHENS-CLARKE COUNTY, GEORGIA**  
**BUSINESS OCCUPATION TAX APPLICATION**  
**(CONTINUED)**

**13. OCCUPATION TAX AND ADMINISTRATIVE FEE**

NUMBER OF EMPLOYEES & OWNERS	CHECK ONE	TAX DUE	ADMIN FEE	TOTAL	
					DUE
1	( )	\$51.00	+	\$50.00	= \$ 101.00
2-3	( )	\$135.00	+	\$50.00	= \$ 185.00
4-6	( )	\$336.00	+	\$50.00	= \$ 386.00
7-10	( )	\$555.00	+	\$50.00	= \$ 605.00
11-15	( )	\$801.00	+	\$50.00	= \$ 851.00
16-20	( )	\$985.00	+	\$50.00	= \$1,035.00
21-35	( )	\$1,262.00	+	\$50.00	= \$ 1,312.00
36-50	( )	\$1,694.00	+	\$50.00	= \$ 1,744.00
51-75	( )	\$2,093.00	+	\$50.00	= \$ 2,143.00
76-100	( )	\$2,648.00	+	\$50.00	= \$ 2,698.00
101-150	( )	\$3,141.00	+	\$50.00	= \$ 3,191.00
151-250	( )	\$3,663.00	+	\$50.00	= \$ 3,713.00
251 & OVER	( )	\$4,064.00	+	\$50.00	= \$ 4,114.00

AMOUNT DUE \$ \_\_\_\_\_

**14. PROFESSIONALS:**

\$400.00 EACH **OR** OCCUPATION  
TAX SCHEDULE #13

AMOUNT DUE \$ \_\_\_\_\_

**15. PENALTY 10% OF AMOUNT DUE**

(if paid after April 1 due date)

\$ \_\_\_\_\_

**16. INTEREST DUE 1.5% PER MONTH**

(if paid after April 1 due date)

\$ \_\_\_\_\_

**17. TOTAL OF LINES 13 OR 14, 15 AND 16**

**TOTAL DUE \$ \_\_\_\_\_**

**18. Before a contractor obtains an Occupation Tax Certificate, he or she shall submit to the Department of Finance, a list of all subcontractors who will be used in construction relating to the certificate. (ACC Ordinance Sec. 6-1-9)**

ATTACHED       N/A (NOT A CONTRACTOR)

**19. Any business required to obtain health certificates, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of an Athens-Clarke Occupation Certificate show evidence of such qualification. (ACC Ordinance Sec. 6-1-18)**

ATTACHED       NOT APPLICABLE

**20. PLEASE INDICATE THE SOURCE FOR THE NUMBER OF EMPLOYEES AND OWNERS CHECKED ON QUESTION 13 (ACC ORDINANCE 6-1-28)**

- Latest Filed IRS W-3 Transmittal of Wage and Tax Statement – Block C or the number of electronically filed W-2 forms.
- Latest Georgia DOL-4N Form filed for third Quarter ending September – Part II 1 of 3<sup>rd</sup> month.
- Latest filed IRS Schedule C if sole proprietor

**21. I certify that the figures given as a basis for taxation are true and correct to the best of my knowledge, and that records shall be available for inspection as specified in Section 6-1-28 of the Athens-Clarke County Code. I further certify that the zoning classification of the property located at the business address above is appropriate zoning to permit the business use at such location and that the building to be used at such business location is, or will be prior to occupancy, in compliance with all building codes applicable to such business. I understand that issuance of an Occupation Tax Certificate does not indicate conformity with Athens-Clarke County Ordinances and it is my/our responsibility to conform with all ordinances. Athens-Clarke County expressly reserves the right to enforce any and all ordinances regardless of payment.**

\_\_\_\_\_  
Authorized Signer (Print Name)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature and Date

**Voluntary Survey**

Athens-Clarke County is interested in collecting information about minority - or female-owned businesses in Athens-Clarke County. **All responses to the survey questions below are optional:**

**22.** Is this business a minority-owned business enterprise? Yes \_\_\_\_\_ No \_\_\_\_\_

**23.** Is this business a female-owned business enterprise? Yes \_\_\_\_\_ No \_\_\_\_\_

For the purposes of this survey the terms "minority-owned" or "female-owned" mean a business at least fifty-one (51) percent owned and controlled by minority group members or women and "minority group members" are African-Americans, Spanish-speaking, Spanish-surnamed or Spanish-heritage Americans, Asian-Americans, and Native Americans.

**Business Name (Corporate & "Doing Business As"):**

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If you would like to participate in this optional survey, please return this form with your Business Occupation Tax application or to ACCGOV Finance Department, PO Box 1748, Athens, GA 30603.

Thank you!

**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) employees.<sup>1</sup>

\*\*\* If you select Section 1(A), please fill out Section 2, sign and 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, sign 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 Authorization User Identification Number: (Note: this number has at least 4 and no more than 7 digits.)*

Date of Authorization \_\_\_\_\_

*The US Citizenship and Immigration Services website can be accessed at [www.uscis.gov/everify](http://www.uscis.gov/everify)*

**I hereby declare under penalty of perjury that the foregoing is true and correct.**

Executed on \_\_\_\_\_, 20\_\_\_\_ 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 \_\_\_\_\_, 20\_\_\_\_.**

**NOTARY PUBLIC**

My Commission Expires: \_\_\_\_\_ **THIS FORM MUST BE NOTARIZED BEFORE SUBMITTING  
IT TO ACCUG FINANCE DEPARTMENT. This form cannot be notarized by the ACCUG Finance Department. Submit  
in person, by mail or electronically to [ACCBusinessTaxandLicenses@accgov.com](mailto:ACCBusinessTaxandLicenses@accgov.com)**

<sup>1</sup> To determine the number of employees for purposes of this affidavit, a business must count the 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.

**Affidavit Verifying Status for Public Benefit as Required by Georgia Security and Immigration Compliance Act**  
**SAVE AFFIDAVIT**  
**O.C.G.A – 50-36-1 (e)(2) *Affidavit***

By executing this affidavit under oath, as an applicant for a business occupation tax certificate or alcohol license, as referenced in O.C.G.A. § 50-36-1, from Athens-Clarke County, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) **I am a United States Citizen.**
- 2) **I am a legal permanent resident of the United States**
- 3) **I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.**

**My alien number issued by the Department of Homeland Security or other federal immigration agency is: \_\_\_\_\_**

**The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1-(e), with this affidavit.**

The secure and verifiable document provided with this affidavit can best be classified as:

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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 as allowed by such criminal statute.

Executed on the \_\_\_\_\_ day of \_\_\_\_\_ in \_\_\_\_\_ (city) \_\_\_\_\_ (state)

\_\_\_\_\_  
**Signature of Applicant**

\_\_\_\_\_  
**Printed Name of Applicant**

**SUBSCRIBED AND SWORN  
 BEFORE ME ON THIS THE**

\_\_\_\_\_  
**DAY OF \_\_\_\_\_, 20\_\_\_\_\_**

\_\_\_\_\_  
**NOTARY PUBLIC  
 My Commission Expires:**

**COMPLETE THIS AFFIDAVIT AND SUBMIT A COPY OF THE IDENTIFICATION DOCUMENT (front and back)**  
 from the list on the back of this form. **Present in person at 375 Satula Ave., or E-MAIL to**

**[ACCBusinessTaxandLicenses@accgov.com](mailto:ACCBusinessTaxandLicenses@accgov.com) REFERENCE YOUR CUSTOMER NUMBER IN THE SUBJECT LINE  
 OF YOUR E-MAIL.**

**THIS AFFIDAVIT CANNOT BE NOTARIZED BY THE BUSINESS TAX OFFICE**

## **Secure and Verifiable Documents Under O.C.G.A. § 50-36-2**

Issued October 28, 2016 by the Office of the Attorney General, Georgia

The Illegal Immigration Reform and Enforcement Act of 2011 (“IIREA”), as amended by Senate Bill 160, signed into law as Act No. 27, (2013), provides that “[n]ot later than August 1, 2011, the Attorney General shall provide and make public on the Department of Law’s website a list of acceptable secure and verifiable documents. The list shall be reviewed and updated annually by the Attorney General.” O.C.G.A. § 50-36-2(g). The Attorney General may modify this list on a more frequent basis, if necessary.

The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- **An unexpired United States passport or passport card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]**
- An unexpired United States military identification card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- **An unexpired driver’s license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]**
- An unexpired identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- **An unexpired tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer. A listing of federally recognized Native American tribes may be found at: <http://www.bia.gov/WhoWeAre/BIA/OIS/TribalGovernmentServices/TribalDirectory/index.htm> [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]**
- An unexpired United States Permanent Resident Card or Alien Registration Receipt Card O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- **An unexpired Employment Authorization Document that contains a photograph of the bearer O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]**
- An unexpired passport issued by a foreign government, provided that such passport is accompanied by a United States Department of Homeland Security (“DHS”) Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual’s lawful immigration status or other proof of lawful presence under federal immigration law [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2] *Senate Bill 160 (Act No. 27), effective July 1, 2013, limited the use of passports issued by foreign nations to satisfy the requirements for submission of secure and verifiable documents to only those passports submitted in conjunction with a United States Department of Homeland Security (“DHS”) Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual’s lawful immigration status or other proof of lawful presence under federal immigration law*
- An unexpired Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired Free and Secure Trade (FAST) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- **An unexpired NEXUS card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]**
- An unexpired Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- **An unexpired driver’s license issued by a Canadian government authority [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]**
- A Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-560 or Form N-561) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- **A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]**
- Certification of Report of Birth issued by the United States Department of State (FormDS-1350) O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- **Certification of Birth Abroad issued by the United States Department of State (FormFS-545) O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]**
- Consular Report of Birth Abroad issued by the United States Department of State (FormFS-240) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- **An original or certified copy of a birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]**
- In addition to the documents listed herein, if, in administering a public benefit or program, an agency is required by federal law to accept a document or other form of identification for proof of or documentation of identity, that document or other form of identification will be deemed a secure and verifiable document solely for that particular program or administration of that particular public benefit. [O.C.G.A. § 50-36-2(c)]

## **BUSINESS OCCUPATION TAX APPLICATION GENERAL INFORMATION & INSTRUCTIONS**

Athens-Clarke County levies an occupation tax on every business operating in Athens-Clarke County under the provisions of State Law OCGA 48-13.

**OCCUPATION TAX:** The occupation tax is levied each calendar year upon all businesses and practitioners of professions with one or more locations in Athens-Clarke County or upon applicable out-of-State businesses that meet the requirements of State law. The occupation tax levy is based on the number of owners and employees of the business applied to the tax schedule on the application form. Based on Georgia Law, the following specific provisions may be applicable:

- Businesses and practitioners shall be required to pay an occupation tax to the local government in the state in which the largest dollar volume of business is performed and the business or practitioner has one or more employees or agents who exert substantial efforts within the jurisdiction of Athens-Clarke County for the purpose of soliciting business, serving customers or clients, or owns personal or real property that generates income and which is located in Athens-Clarke County. Proof of payment to another jurisdiction must be submitted for exemption from occupation tax payment. (ACC Ordinance Sect. 6-1-4)
- Businesses that have multiple locations inside and outside of Athens-Clarke County shall be taxed upon the number of employees employed in Athens-Clarke County for each location. (ACC Ordinance Sect. 6-1-15)
- Before a contractor obtains an occupation tax certificate, names and addresses of all subcontractors who will be used in relation to that certificate should be submitted with the application. (ACC Ordinance Sect. 6-1-9)

**ADMINISTRATION FEE:** In addition to the Occupation Tax, an administrative fee of \$50.00 will be charged for each business assessed an annual occupation tax. (ACC Ordinance Sect. 6-1-6)

**NEW BUSINESS:** The occupation tax is due and payable upon commencement of business to be accepted without penalty. Businesses commencing after July 1st of any calendar year, shall pay 50% of the tax amount. Payment must accompany this application. (ACC Ordinance Sect. 6-1-11 and 6-1-20)

**RENEWALS:** Annual renewals are due and payable on or before April 1 of each calendar year. Payments by mail shall be postmarked no later than midnight of April 1 to be accepted without penalty. Payments must accompany this application. (ACC Ordinance Sect 6-1-20(a))

**COMPLETE ALL SECTIONS WITH INFORMATION REQUESTED. ANNUAL RENEWAL INFORMATION HAS BEEN PREPRINTED ON THE FORM. WRITE ALL CHANGES ON THE FORM AND STRIKE THE INFORMATION THAT IS NOT CORRECT.**

- ( 1 ) **BUSINESS NAME:** Give complete corporate name and “doing business as” name. If not incorporated, give full name of business
- ( 2 ) **BUSINESS TYPE:** Check applicable box.
- ( 3 ) **TYPE OF REGISTRATION:** Check applicable box and give date your business opened if new application or closed, if business has terminated operations
- ( 4 ) **FEDERAL TAX I.D. NUMBER:** Complete Federal Tax Identification or EIN Number for the business.
- ( 5 ) **STATE SALES TAX NUMBER:** Complete Georgia State Sales Tax Number for business (if applicable).
- ( 6 ) **IS BUSINESS LOCATED IN HOME:** Check appropriate blank. If yes, home occupation approval must be received from the Planning and Zoning Department, located at 120 West Dougherty St. Phone 706-613-3515.
- ( 7 ) **PLEASE CHECK EITHER (A) OR (B):** If on January 1 of this year, the business had 10 or fewer employees, the business is exempt from E-Verify requirements, check (A). If on January 1 of this year, the business had 10 or more employees, check (B), the business must obtain and report their E-Verify number. See [www.uscis.gov/everify](http://www.uscis.gov/everify) for more information.
- ( 8 ) **DESCRIBE NATURE OF BUSINESS:** Describe fully what type of business will be conducted. Attach additional sheets if more space is needed.
- ( 9 ) **NAME, HOME ADDRESS AND PHONE NUMBER OF OWNERS OR OFFICERS:** Complete all applicable lines, including name, title, and home address of owners or officers. Attach additional sheets if more space is needed.

**ATHENS-CLARKE COUNTY, GEORGIA  
BUSINESS OCCUPATION TAX APPLICATION  
INSTRUCTIONS & GENERAL INFORMATION  
(CONTINUED)**

- (10) **BUSINESS MAILING INFORMATION:** Give complete mailing address for the business.
- (11) **BUSINESS LOCATION INFORMATION:** Give complete location address for the business, telephone and e-mail address.
- (12) **STATE LICENSE NUMBER:** Complete State License Number, and expiration date, issued by the Secretary of State pursuant to

Title 43 of the Official Code of Georgia, Annotated.

- (13) **OCCUPATION TAX SCHEDULES AND ADMINISTRATIVE FEE:** (Professionals complete either Sections 13 or 14) Check the applicable bracket showing the number of employees and owners for your business and record the amount due at the bottom of the table.

**THE NUMBER OF EMPLOYEES AND OWNERS IS DETERMINED BY:** An employee who works 40 hours or more weekly shall be considered a full-time employee. The average weekly hours of employees who work less than 40 hours weekly shall be added and the sum divided by 40 to produce full time position equivalents. A business shall figure its number of employees based on the calendar year operations preceding the levy of the tax, or for the period if in business for less than one year. (ACC Ordinance Sect. 6-1-5(b)) **Example: A business has eight employees-two full-time and six part-time. To calculate the number of full-time equivalent employees:**

2 full time employees	= 2 employees
2 employees work an average of 10 hours a week =	20 hours
4 employees work an average of 15 hours per week =	<u>60 hours</u>
	80 hours
	80 hours divided by 40 hours = <u>2 employees</u>

Total number of full time equivalent employees = 4 employees

The fee is \$327.00 + \$50.00 + \$377.00. 14) **PRACTITIONERS OF PROFESSIONS:** Practitioners of professions shall elect as their entire occupation tax one of the following: The occupation tax based on the number of employees under the fee OCCUPATION TAX AND ADMINISTRATIVE FEE SCHEDULE (#13); or a fee of \$400.00 per practitioner who is licensed to provide the service at the practitioner's office or location. The per practitioner tax applies to each person in the business who qualifies as a practitioner under the state law.

- (15) **PENALTY:** A business that fails to pay by the due date shall be assessed a penalty charge of ten percent (10%) of the amount due. (ACC Ordinance Sect. 6-1-20(d))
- (16) **INTEREST:** All taxes, administration fees and penalty charges that are not paid by the due date shall bear interest at a rate of 1.5% per month from the due date until paid. (O.C.G.A 48) and (ACC Ordinance Sect. 6-1-20(d))
- (17) **TOTAL DUE:** Total of occupation tax, administration fee, penalty and interest.
- (18) Before a contractor obtains an occupation tax certificate, he or she shall submit to the Department of Finance a list of all subcontractors who will be used in construction relating to the certificate. (ACC Ordinance Sect. 6-1-9)
- (19) Any businesses required to obtain health certificates, bonds, certificates of qualification or competency, or any other regulatory matter, shall first, before the issuance of an Athens-Clarke County Occupation Tax certificate, show evidence of such qualification. (ACC Ordinance Sect. 6-1-18)
- (20) **INDICATE THE SOURCE DOCUMENT:** (Federal or state required forms) to support the number of employees reported.
- (21) **READ AND SIGN THE FORM:** Certifying that the information is true and correct to the best of your knowledge.

**OCCUPATION TAX INFORMATION:** For further occupation tax information, contact the Department of Finance, Business Tax Office, located at 375 Satula Avenue, Athens, GA 30603. Telephone: (706) 613-3050, E-mail: [www.accbusinessandlicenses@accgov.com](mailto:www.accbusinessandlicenses@accgov.com)

Our website is <http://www.accgov.com/138/Business-Occupation-Tax>

Any business or organization interested in doing business with the Athens-Clarke County Unified Government may contact the Finance Department, Purchasing Division, located at 375 Satula Avenue, Athens, GA 30603. Telephone: (706) 613-3066.