**CITY OF ELBERTON**
**OCCUPATIONAL TAX LICENSE (aka BUSINESS LICENSE)**
**REGISTRATION AND RETURN**

## Licenses expire on March 31st of each year.

Mail to: City of Elberton, City Clerk, P.O. Box 70, Elberton, GA 30635

Business Name: _____

Business Location Physical Address: _____

Mailing Address (if different): _____

Mailing City, State, Zip (if different): _____

Name of principal owner / officer: _____

Contact Person: _____ Phone: _____

Email Address: _____

Number of employees (including you): _____

Business Description: _____

**FOR MOBILE FOOD SERVICE AND BUSINESSES ONLY: (Check one)**
___ Food Service (Ready-to-eat meals): Permitted by the Board of Health (where your base of operation is located) AND Authorization to Operate in Elbert County from the Elbert County Board of Health
___ Food Sales (Grocery, packaged goods): Permitted by the USDA

**I hereby certify that I meet all requirements set forth by the Elbert County Board of Health and the U.S. Dept of Agriculture (USDA) pertaining to food service and sales ___ Yes, please provide a copy of your Food Service Permit/ Food Establishment License.**

**OCCUPATIONAL TAX DUE:** _____
(See pages 2 and 3 for calculation)

I certify that the information given on this return is true and correct, to the best of my knowledge, and records shall be available for inspection as required in Section 10-53 of the Occupational Tax Ordinance of the City of Elberton, Georgia.

_____
Signature Title Date

**CITY OF ELBERTON**
**OCCUPATIONAL TAX LICENSE (aka BUSINESS LICENSE)**
**GENERAL INFORMATION**

All businesses with a physical location Elberton are subject to an occupational tax based on gross receipts (unless excluded specifically by the Code). You may report either the bracket or actual receipts method.

Tax Rates:

- Class 1 (General): $0.50 per $1,000 of gross receipts. This includes retail, services, and restaurants.
- Class 2 (Manufacturers): $0.30 per $1,000 of gross receipts. Manufacturers are defined as those producing tangible property for sale, not retail or service providers.

**Calculating Gross Receipts**:
Include all total revenue from the previous year (including commissions, interest, and asset sales) before deducting expenses. Do not include sales tax, returns, inter-company transfers, or sales to customers outside of Georgia.

**Location Allocation:**
Taxes apply only to receipts earned in Elberton. If you have multiple locations and cannot pinpoint Elberton-Specific revenue, divide your total gross receipts equally by the total number of locations to determine the amount owed locally.

**Complete either Section A or Section B below:**

**SECTION A: Bracket Method:** (No documentation required; subject to audit) Find your tax based on your gross receipts range: Class 1 is for all businesses; Class 2 is for Manufacturing only.

| Gross Receipts Range | Clast 1 Tax | Class 2 Tax |
|---|---|---|
| $0 - $100,000 | $50.00 | $30.00 |
| $100,001 - $250,000 | $125.00 | $75.00 |
| $250,001 - $500,000 | $250.00 | $150.00 |
| $500,001 - $1,000.00 | $500.00 | $300.00 |
| 1,000,001+ | $1,000.00 | 1,000.00 |

| | | |
|---|---|---|
| 1. | Tax Amount: (from table): | |
| 2. | Administration fee: | $30.00 |
| 3. | Sub-total (add 1 & 2): | |
| 4. | Penalty (if late, line 3 x 0.10): | |
| 5. | Total due (add 3 & 4): | |

**SECTION B: Actual Receipts Method:** Actual Receipts Method (Attach or show documentation or estimates)

| Gross Receipts Range | | Clast 1 Tax | Class 2 Tax |
|---|---|---|---|
| 1. | Gross receipts: | | |
| 2. | Tax Rate: | 0.050% | 0.030% |
| 3. | Tax amount (line 1 x line 2; Max $1,000.00): | | |
| 4. | Administration fee | $30.00 | $30.00 |
| 5. | Sub-total (add 3 & 4) | | |
| 6. | Penalty (If late, line 5 x 0.10) | | |
| 7. | Total due (add 5 & 6) | | |

**NEW LICENSE ONLY (NOT REQUIRED FOR RENEWALS)**

## E-VERIFY 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 license, permit, or other document required to operate a business in O.C.G.A. 36-60-6(d):

Check one:

☐ a. On January 1, of previous year, the individual, firm, or corporation employed more than ten (10) employees

☐ b. On January 1, of previous year, the individual, firm, or corporation employed ten (10) or fewer employees.

The employer has registered with and utilizes the federal work authorization program in accordance with the application 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 is as follows:

_____
Name of Private Employer

_____ _____
Federal Work Authorization User Id No Date of Authorization

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

_____
Signature of Authorized Officer or Agent

_____
Print Name of and Title of Authorized Officer, or Agent

(SEAL)

SWORN TO AND SUBSCRIBED BEFORE ME THIS
_____DAY OF _____, _____.

_____
NOTARY PUBLIC

*To register for the E-Verify Program, go to the U.S. Citizenship and Immigration Services website (www.uscis.gov).*

**NEW LICENSE ONLY (NOT REQUIRED FOR RENEWALS)**

**E-VERIFY EXEMPTION AFFIDAVIT**
**Pursuant to O.C.G.A. 13-10-91(b)(1)(D)(5)**

**To be used by exempt business owners**

By executing this affidavit, the undersigned business owner verifies that it is exempt from compliance with O.C.G.A. 13-10-91, stating affirmatively that the business has **NO EMPLOYEES** and does not hire or intend to hire employees for purposes of satisfying or completing the terms and conditions of any part or all of the original contract with the City of Elberton and therefore, is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. 13-10-91.

_____
Name of Exempt Employer

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

Executed on this _____ day of _____, 20_____.

_____
Signature of Applicant Date

_____
Print Name of Applicant

(SEAL)

SWORN TO AND SUBSCRIBED BEFORE ME THIS
_____DAY OF _____, _____.

_____
NOTARY PUBLIC

**NEW LICENSE ONLY (NOT REQUIRED FOR RENEWALS)**

## SAVE AFFIDAVIT
## Affidavit Verifying Status for Public Benefit
## Pursuant to O.C.G.A. 50-36-1(E)(2)

By executing this affidavit under oath, as an applicant for a license, permit or other public benefit as referenced in O.C.G.A. 50-36-1, from the City of Elberton, Georgia, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

Select one:

☐ **I am a United States citizen.** Please see link for acceptable forms of identification: http://law.ga.gov/immigration-reports

☐ I am a legal permanent resident of the United States. Please see link for acceptable forms of identification: http://law.ga.gov/immigration-reports

☐ **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.**** Please see link for acceptable forms of identification: http://law.ga.gov/immigration-reports

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)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as: (ATTACH COPY)

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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.

_____

Signature of Applicant Date

_____

Print Name of Applicant Name of Business

SWORN TO AND SUBSCRIBED BEFORE ME THIS

(SEAL) _____DAY OF _____, _____.

_____

NOTARY PUBLIC