



DEPARTMENT OF DEVELOPMENT SERVICES
1113 Usher Street, Suite 201 • Covington, Georgia 30014
678-625-1659

**COMMERCIAL OCCUPATION TAX/BUSINESS LICENSE
APPLICATION PACKET**

Each person engaged in any business, trade, profession, or occupation in unincorporated Newton County, Georgia shall pay an occupation tax for said business. You must first contact the Business License Office to discuss the application process. At this time you will receive your Commercial Occupation Tax/Business License Application Packet. Included in your packet is a Zoning and Building Compliance Form that will need to be completed and approved by the Zoning Administrator before moving forward. Your Zoning Administrator will contact you upon completion of the review. If zoning is approved, there is a list of requirements in your packet that will need to be met. Once everything has the final approval, you will receive your business license. If you have questions or need assistance completing the application, it is advised that you make an appointment to assure that someone is available to assist you by calling (678) 625-1655. Our office hours are Monday thru Friday, 8:00 am to 4:45 pm. Please review the Commercial Occupation Tax/Business License requirement list for more information.

A copy of a 501 (c) 3 letter issued by the Internal Revenue Service is required for nonprofit organizations wishing to claim exemption from the occupation tax fee. Eighty percent (80%) or more of the organization's proceeds must be devoted to such purpose. Please note that nonprofit organizations must still pay administrative fees.

A full exemption of all occupation tax fees for Disabled Veterans may be granted if all of the following requirements are met: you must have been discharged under honorable conditions from the armed forces of the United States; have ten percent (10%) disability for certain wartime veterans, or a twenty-five percent (25%) service connected disability for peace time only veterans; and have an income that is not liable for state income taxes [O.C.G.A. § 43-12-1 - § 43-12-4].

If you are applying for a commercial occupation tax/business license for one of the following types of business, additional information and/or an additional application is necessary to accompany your business license.

- Taxicab Company, Bus Service, Shuttle Service, or other Transportation Service Business
- Caterer/Food Service
- Mobile Car Wash, Mobile Oil Change, or Other Mobile Business, including Ice Cream Truck
- Child or Adult Day Care
- Group Residence (aka Group Home for Children or Personal Care Home for Adults)
- Sod Dealer/Installer
- Landscaper
- Garden Center or Florist
- Used Auto Parts Dealer
- Auto Sales or Repair
- Bail Bondsman
- Any state regulated profession

Following is additional contact information you may find helpful to start your business:

- E-Verify Customer Support - 1-888-464-4218
- Georgia Department of Early Care and Learning/Bright From the Start - www.dec.al.gov , 404-656-5957
- Georgia Department of Revenue - www.etax.dor.ga.gov , 1-877-423-6711 – Tax ID #
- Georgia Secretary of State (Corporation or LLC Information) - www.sos.ga.gov, 404-656-2881
- Newton County Chamber of Commerce - www.gocovington.com, 770-786-7510
- Newton County Sheriff's Office - 678-625-1400
- Newton County Superior Court - www.alcovycircuit.com , 770-784-2037 – DBA or Trade Name
- U.S. Citizenship and Immigration Services - www.uscis.gov, 1-800-375-5283

List of Requirements for Obtaining a Commercial Business License

It is required that new business owners make an appointment with the Business License Coordinator to discuss all documents and inspections needed prior to submitting your business license application. **THE APPLICANT IS RESPONSIBLE FOR OBTAINING THE APPROPRIATE DEPARTMENT APPROVALS, OBTAINING STATE LICENSING (WHEN REQUIRED), AND SCHEDULING INSPECTIONS WITH THE APPROPRIATE DEPARTMENTS AND/OR AGENCIES.** Failure to follow the steps below will result in the delay of obtaining your business license. If a business is found to be operating prior to final approval and issuance of its business license, the result may be citations and delay in getting your business license.

____ **STEP ONE:** Contact the Business License Office to discuss the list of requirements specific to your business.

____ **STEP TWO:** Certifying Zoning Compliance, and having your building or suite inspected (see attached form). **Zoning compliance approval does not give you permission to operate your business.** If a conditional use permit, administrative use permit, or rezoning is required for your business, all associated fees and applications are the applicant's responsibility. For questions about zoning, please contact the Zoning Administrator at 770-784-2018. Your building or suite may be required to have a Building Code Compliance Inspection by the Newton County Building Inspector. You must call at least twenty-four (24) hours in advance to schedule an appointment. The Zoning, Building, and Zoning Compliance Form must be complete and approved prior to contacting the Fire Marshal for an inspection.

Depending on the type of business you plan to operate, you may need additional inspections prior to contacting the Fire Marshal:

____ Environmental Health Department (Restaurants, Caterers, and Other Food Preparation Businesses ONLY) – 770-784-2121

____ Georgia Department of Agriculture (Pre-Packaged Food Sales, Grocery Stores, Convenience Stores ONLY) – 404-656-3600

____ **STEP THREE:** Fire Marshal Inspection/Certificate of Completion. **YOU MUST SCHEDULE AN INSPECTION WITH THE FIRE MARSHAL** by calling 678-625-5020. A Fire Inspection Fee must be paid when your business license application is submitted.

____ Copy of State of Georgia Professional License. If the Georgia Secretary of State (404-656-2881) requires a license for you to practice your profession, you **MUST** submit a copy of your current license with your business license application. Examples of professional practitioners who must have a State License Are Certified Public Accountants (CPAs), engineers, architects, surveyors, attorneys, doctors, dentists, and day care operators. You may also need to contact the State of Georgia Licensing Board.

____ Copy of Incorporation Papers. If your business is anything other than a Sole Proprietorship or Limited Liability Company (LLC), you **MUST** submit a copy of your incorporation papers from the Georgia Secretary of State (404.656.2817).

____ Copy of 501(c)3 Letter. If your business is a nonprofit organization, you **MUST** submit a copy of a letter from the IRS certifying that your business is a registered 501(c)3 organization. For information on applying for 501(c)3 status, please visit <http://www.irs.gov/filing/charities-&-non-profits>.

____ Notarized Letter of Permission from Landlord OR Lease Agreement. If you do not own your building, you **MUST** obtain a notarized letter from your landlord granting permission for you to operate your business, OR provide a copy of your lease. The lease must have been executed less than ninety (90) days from the date that you submit your business license application.

____ Submit in person the completed Business License Application (attached), copy of your valid State Driver's License, Citizenship Affidavit (attached), and Employer Affidavit (attached), copies of all department approvals (fire marshal, zoning, state, etc.) and fees to the Business License Department to obtain the Occupation Tax/Business License

____ Payment – We accept credit/debit, check, or money orders. Check or money order should be made payable to Newton County. For the fee amount visit our website at www.co.newton.ga.us. No out of state or counter checks will be accepted.

AFFIDAVIT VERIFYING STATUS FOR PUBLIC BENEFIT PURSUANT TO GEORGIA IMMIGRATION LAWS

By executing this affidavit under oath, as an applicant for a Newton County, Georgia Business or Alcoholic Beverage License, which is a public benefit as referenced in O.C.G.A Section 50-36-1, I am stating for myself or on behalf of _____ (Business Entity) my personal presence in the United Sates as follows, check one below.

- I am a United States Citizen
- I am a legal permanent resident 18 years or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States. I have provided my Alien Registration Number, or in the event I do not have an Alien Registration Number, I have provided another identifying number below.

O.C.G.A 50-36-1 (e) (2) **Must provide copy of registration card (Front and Back).**

Alien Registration and Card Number or Non-Citizen Document Expiration Date Birth Date

PRIVATE EMPLOYER AFFIDAVIT PURSUANT TO O.C.G.A. 36-60-6(d)

By executing this affidavit, as an applicant for _____ (Business Entity), I verify its compliance with O.C.G.A. 36-60-6(d), stating that the private employer verifies one of the following below, check one.

- Employers with 10 or less employees:** Employer verifies that it is exempt from compliance with O.C.G.A. 36-60-6, stating affirmatively that the individual, firm, or corporation employs 10 or less employees 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 applicable provisions and deadlines established in O.C.G.A. 13-10-90.
- Employers with more than 10 employees:** 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. 30-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are listed below:

E-Verify, Company ID Number Date of Authorization

In making the above representation under oath, I understand that Newton County Business License Office is relying upon this affidavit, and I hereby authorize them to do so and will notify them immediately if there should be any change in the above statements. I am aware 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 Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant Print Full Name of Applicant Date

SUBSCRIBED AND SWORN BEFORE ME ON THIS

____ DAY OF _____, 20____

Notary Public

Seal

My Commission Expires: _____

ZONING AND BUILDING COMPLIANCE FORM (CONTINUED)

For all transfers of property from one commercial business to another, Newton County may request that floor plans be submitted. If the applicant makes any changes to the existing floor plan, a new floor plan must be submitted and applicable building permit(s) will be required. The cost of any building permit(s) and resulting inspection(s) are the responsibility of the applicant.

If your building is new and you are establishing the first commercial use within a building, or within a specific suite or space inside the building, you must provide a site plan of the property which shows the following:

- _____ Location of existing structure(s)
- _____ Setback of structure(s) from property lines (front, side, and rear)
- _____ Setback of structure(s) from streams and other bodies of water (if applicable)
- _____ Square footage of structure(s) on the property
- _____ Any outdoor display area(s) or storage for merchandise (if applicable)
- _____ Parking areas, including dimensions, for the commercial use
- _____ Required buffer areas

The information provided on this form is true and accurate to the best of my knowledge. I understand that unless otherwise noted, this Zoning, Building, and Zoning Compliance Form is valid for thirty (30) days from the date of the last approved signature. I understand that after zoning review is completed, additional building permits may be required. I acknowledge that the costs of additional permit fees are my responsibility, and my business license application will not be approved until all such fees are paid in full.

Applicant's Signature _____ **Date** _____

OFFICE USE ONLY

Inspections Required:

BUILDING: YES NO AUTHORIZED SIGNATURE _____ DATE _____

ZONING APPROVAL: ZONING CATEGORY _____ ZONING ORDINANCE SECTION _____

PERMITTED USE: YES NO SITE PLAN REQUIRED: YES NO

CONDITIONAL OR ADMINISTRATIVE USE PERMIT REQUIRED: YES NO

AUTHORIZED SIGNATURE _____ DATE _____

NOTES: