

**Lumpkin County
Planning Department**

25 Short Streets, Suite 10
Dahlonega, Ga. 30533

Phone 706-864-6894
Fax 706-867-7272

BUSINESS LICENSE RENEWAL FOR 2019

**** NOTICE: Fees increased on Jan 1, 2018 ****

The attached application applies to **existing** accounts with **NO CHANGES TO:**
Business Owner or Business Name or Change in Location or State License Holder
If any of the above items have changed, a new application is required.
Please Contact this office for a new application.

| | |
|--|----------------------------------|
| Business Name | |
| Correct Mailing Address | |
| Business License Number | Business Phone Number |
| Georgia Sales Tax Number if applicable | E-Mail Address (if you have one) |

Is the business still in operation? Yes No

If **no**, please enter closing date: _____ and return only this form so we may update our files.

If yes, please complete these forms and return with a check or money order in the correct amount made out to Lumpkin County Planning. Please include \$2.00 for shipping if you would like your business license mailed back to you.

**Mail to: Lumpkin County Planning Department
25 Short Street, Suite 10
Dahlonega, Georgia 30533**

Please include a copy of any State or Federal License required for the operation of your business. Also any business required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter must show evidence that such requirements have been met by including a copy of such with the application.

Licenses are issued for a calendar year, January thru December. There is a not a grace period .Renewals not received by 5:00 P.M. on **December 31** will be subject to penalty and interest charges of 10% percent for each month past due. We do not accept postmarks; each application is stamped with a received date when it is delivered. This is the date we use for determining timeliness of a payment, not the postmark.

After registration with Lumpkin County and upon payment of the applicable occupation tax, an Occupation Tax Certificate shall be issued by the Planning Department, which Occupation Tax Certificate Shall be displayed in a conspicuous location in the place of business if the taxpayer has a permanent business location in Lumpkin County, Georgia. If the taxpayer has no permanent location in Lumpkin County, Georgia, the Occupation Tax Certificate shall be shown to any agent of Lumpkin County upon request.

TAX COMPUTATION FORM

1) Enter total number of full time employee's _____

2) Enter total number of full time equivalents _____
 (To calculate the number of full time equivalent employees add the total hours of the part time employees and divide by 40 hours.)

Total number of employees (Add numbers from lines 1 & 2 above) _____

| Total Employees | Tax Liability |
|-----------------|--|
| 0 – 3 | \$ 75.00 |
| 4 – 9 | \$ 185.00 |
| 10 – 19 | \$ 200.00 + \$6.00 per employee over 10 |
| 20 – 99 | \$ 275.00 + \$4.00 per employee over 20 |
| 100 or more | \$ 760.00 + \$2.00 per employee over 100 |

Add 10% each month after due date if paid after December 31, 2018

Employees are based on full time employees and full time equivalent employees. To calculate the number of employees add the total hours of the part time employees and divide by 40 hours. Add this number to the regular full time employees to get the total. Use this total and the table above to determine the amount of tax owed.

Amount of Occupational Tax due based on # of employees from table above = \$ _____
 Plus 2.00 shipping if mailing back to you

I, _____, being the _____ of the business
 (Print Name) (Job Title)

entity listed above, declare the information contained in this application is true and correct to the best of my knowledge.

 (Signature of Applicant)

 (Date)

If you have any questions please contact the Planning Department at 706-864-6894

Business means, any person who, within the unincorporated areas of Lumpkin County, engages in or causes to be engaged in and/or represents himself to be engaged in any occupation or activity with the object of gain, benefit or advantage either directly or indirectly. Any person advertising by any means, including but not limited to, signs, cards, circulars and newspapers, that he is engaged in any business of any kind, shall be liable for the appropriate occupation tax required under the Lumpkin County Occupational Tax Ordinance and the appropriate fee therefore.

Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, Federal income tax or State income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2, but not a form I.R.S. 1099.