

INSTRUCTIONS FOR APPLYING FOR A CITY OF MILLEDGEVILLE OCCUPATION TAX LICENSE AKA BUSINESS LICENSE

A City of Milledgeville Occupation Tax License is exactly what its name implies. It is a document which denotes that you have completed the requirements and paid the tax associated with having a business in the city. It is not an affirmation that the business which has paid its occupation tax does superior work or does less than superior work. Our City Code provides for an occupation tax to be paid by each person who owns a business within the city limits of Milledgeville who receives public services.

- **The Application.** The first step in applying for an occupation tax license is to secure your location. Once approved and issued, licenses cannot be transferred since they are location sensitive.
- Applications are available in the City Hall Finance Department office or via our website www.milledgevillega.us, choose the FORMS tab and scroll down to Occupation Tax Application.
- Other items required are: Completed application, Picture ID, Evidence of SS# or Tax ID #, Signed and dated copy of lease and Citizenship Affidavit (signed and notarized).
- Please be sure to indicate a site address as well as a mailing address, if different from the site address, on your application.
- Your application will need to be approved by the Zoning Department. Once the required documentation is secured, please proceed to the Zoning Department, located at 127 E Hancock St (adjacent to City Hall) where they will discuss zoning related issues with you regarding the business you are seeking to open.
- Once approved by the Zoning Department, please proceed to the City Hall Finance Department with all documents required.
- Fees. Fees are based on your annual gross receipts. If you are applying for a new occupation tax license, you will project (into a range) your gross receipts for the first year or portion thereof that you are in business. For instance, if you open your business in June, then you will project your gross receipts from June until December 31st of the current year. The ranges for this projection are found on the flip side of the application. For instance, if you believe that your gross receipts will be somewhere between \$20,000 and \$30,000 dollars for the first year, or portion thereof, you will choose the range \$5,000 - \$49,000 and record that range in the space provided on the application.
- In addition to the fee for your license, a \$50 administrative will be charged on all licenses, both new and renewed, each year.
- Please allow 1 - 2 days for processing your application. Once processed, we will either email or fax your invoice. If these options are not available we will phone you to let your know your invoice is ready with the numbers you provide to us or send it via US Mail.
- Your license should be ready the following day after payment, provided all departments have indicated approval.
- Forms of Payment: This office accepts cash, check or credit cards (MasterCard or Visa).
- Renewals. Each year in January the Finance Department will send renewals to those businesses with active, paid licenses. It is important that you inform this office of any pertinent information which may change during the year so that our information is up to date and you receive information timely. When you receive the renewal, please check all information on the renewal to ensure its validity and indicate in the space provided any changes. Then, please obtain the exact gross receipts as of December 31st of the previous business year and indicate that figure in the space provided on the renewal. Please Note that you will NOT use the range after the first year. Each ensuing year after the initial year will require actual gross receipts, not a range.
- The completed and signed renewal, along with a new citizenship affidavit, must be returned to the Finance Department of the city via US Mail, FAX (478) 414-4011, email, or in person. Once received, personnel will enter information provided and return an invoice in the manner you have specified. Please pay from this invoice. A sixty day payment window from date of renewal until date of payment is in place. After due date, a penalty of 10% will be applied.

- **Transient Vendors.** Our City Code describes transient vendors as those who have no permanent place of business within the city and who do business from an automobile, truck, tent, vending cart, door to door sales, etc. In order to NOT be considered a Transient Vendor, one must have a permanent place of business. The fees for a Transient Vendor's license are \$100 per day with a \$50 administrative fee.
- **Professionals.** Professional license are issued to those persons who fall in the categories of: physician, attorney, CPA, funeral director, etc. The annual fees for these licenses are \$400 plus a \$50 administrative fee. However, in the event a professional business is just beginning business, is operating in a part-time mode or is about to retire, it may be more advantageous to use the gross receipts method of renewal. Personnel will be glad to discuss these options with you. Licenses are issued in the name of the PROFESSIONAL, not the business. For example, the license for Bob Brown, MD who is affiliated with Brown and Associates would be in the name of Bob Brown, MD, not Brown and Associates.

For more information you may call Patti Rushin at 478 414-4006, prushin@milledgevillega.us or Celeste Hightower at 478 414-4020, chightower@milledgevillega.us and they will be happy to answer any questions you may have. We realize that the red tape and paperwork which go along with most any type of application or licensing process can be daunting. It is our job to make that task less stressful! Just call or email us with any question you may have and we will be glad to help!