

OCCUPATIONAL TAX CERTIFICATE (FORMERLY KNOWN AS BUSINESS LICENSE)
APPLICATION INSTRUCTIONS

When planning to begin a business in the City Limits of Blue Ridge at a commercially zoned location, you must first file an Occupational Tax Certificate application. **You must bring or mail the original application along with a copy of your picture ID and/or Driver's License, State Professional Licenses (if applicable), federal and state tax identification documents, commercial lease agreement and your check for the appropriate fees payable to the CITY OF BLUE RIDGE.**

- Restaurants are required to submit a copy of the Georgia Department of Public Health Food Service Permit for such restaurant before an occupational tax certificate will be issued. Information regarding food service permits can be obtained from the Fannin County Environmental Health Department at (706) 632-3024.
- The U.S. Internal Revenue Service issues an Identification Number (E.I.N.) to any business that: 1) has employees, and/or 2) plans to establish itself as a corporation, partnership, or sole proprietorship (some exceptions may apply). Provide the E.I.N. with your City of Blue Ridge Occupational Tax Application. The telephone number to call to obtain this number is (800) 829-4933 or online at www.irs.gov.
- The State of Georgia levies a sales and use tax on the retail purchase, retail sale, rental, storage, use, or consumption of tangible personal property and on certain services described in the Georgia Code. It is the responsibility of any business owner making transactions subject to this tax to obtain a Georgia Sales and Use Tax Number. Provide the Georgia Sales Tax Number with your City of Blue Ridge Occupational Tax application. The telephone number to call to obtain this number is (706) 389-6977. The Internet Website is: www.ntax.dor.ga.gov. Select Business Taxes, Sales Tax, and then select On-line Business Registration.
- Certain professions are required to obtain professional licenses/certifications from the State of Georgia. A few examples of these professions are: Plumbers, Electricians, Heating/Air Conditioning Contractors, Attorneys, Physicians, Cosmetologists, and Salons. For more information on Georgia State professional licensing, call the Georgia Secretary of State Licensing Board at (478) 207-2440. Documentation of this certification must be provided with the City of Blue Ridge Occupational Tax application.
- **The City of Blue Ridge requires business owners to permit the signs for their business. Please contact the Blue Ridge Zoning Department at (706) 632-2091 for information regarding the number, size, and type of signage that is allowed for your business location.**

Please retain the enclosed copy of the Blue Ridge Occupational Tax Ordinance for your records, and return the Acknowledgement of Receipt with your application.

Occupational Tax Certificate fees are as follows:

January through June

Up to 3 Employees - \$50.00 – Plus \$10.00 Administration Fee = \$60.00

4 to 9 Employees - \$100.00 – Plus \$10.00 Administration Fee = \$110.00

Above 9 Employees - \$150.00 – Plus \$10.00 Administration Fee = \$160.00

Anyone who will be issued a W-2 form is considered an employee.

For Businesses who have contract workers, such as real estate agencies, hair salons, etc. - If a 1099 will be issued, each contract worker **MUST** apply for a separate Occupational Tax Certificate/Business License upon beginning work at such establishment.

July through December 15th

After July 1st Occupational Tax Certificates are half price but the \$10.00 Administration Fee still applies.

After December 15th Occupational Tax Certificates will be dated for the next year and full price will be charged.

There will be a \$5.00 charge for the re-printing of any Occupational Tax Certificate.

Application Process: To ensure that a business wishing to operate within the City of Blue Ridge is legal and the location is safe for public use and zoned appropriately for such use, a review process will be conducted before the issuance of an Occupational Tax Certificate. This process takes approximately 5-7 business days. **Before a business license will be issued, you must meet with the Zoning Department Inspector with the City of Blue Ridge regarding your sign permits for the business. The Inspector can be contacted at (706) 632-2091.**

HOME BASED BUSINESS APPLICATION

When wishing to operate a home-based business within the City of Blue Ridge, an Occupational Tax Certificate/Business License application must still be completed. You will need to provide proof of residency at your home location along with any state license that are required and corporation information, as well as any applicable federal and state tax identification documents. The same fee schedule applies. Please check with the City of Blue Ridge Zoning Department regarding the regulations for opening a home-based business.

ALCOHOL LICENSE APPLICATION

For businesses requiring an alcohol license, an alcohol application packet should be picked up at the Blue Ridge City Hall. The application process takes approximately 2 weeks. **Only establishments that meet the definition of a restaurant set forth in the City Alcohol Ordinance will be allowed to apply for an alcohol pouring permit.** For information regarding these requirements, please contact the licensing department of the Blue Ridge City Hall at (706) 632-2091. Applicants will need to complete the City of Blue Ridge Alcohol License Application and be accountable for the City of Blue Ridge Alcohol Ordinance. Applicants will be given a copy of the Alcohol Ordinance, and required to sign an acknowledgement of receipt. Each applicant will also be required to sign an authorization for a background check and fingerprinting.

City of Blue Ridge Alcohol License are issued on a calendar year basis (January 1st through December 31st). The initial license fee will begin to be prorated half price **after July 1st.** However, the administrative fees and inspection fees will not be prorated. **In accordance with Section 110.45-23 of the City of Blue Ridge Alcohol Ordinance, the fees due at time of application will not be prorated if application is submitted before July 1st.**

Once a City of Blue Ridge Alcohol permit is issued, you are required to file for a State Alcohol License with the Georgia Department of Revenue, Alcohol Division ***PRIOR*** to buying your inventory, selling or serving. Once a state alcohol license has been issued, the applicant will need to submit a copy to the Licensing Department at Blue Ridge City Hall, which will be kept in your City of Blue Ridge file.

While completing the application process, if you are unclear on any part of the application, or if you have any questions, please feel free to contact the Licensing Department at (706) 632-2091.

Sincerely,

Sally Smith
Tax & Licensing Clerk
City of Blue Ridge
480 West First Street
Blue Ridge, GA 30513