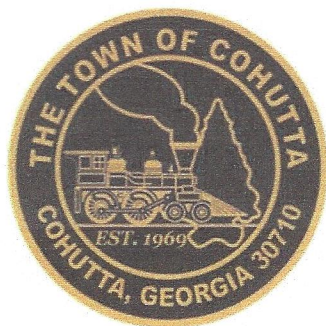


☐ New ☐ Renewal

Calendar Year _____

Town of Cohutta
5102 Red Clay Road
P.O. Box 290
Cohutta, GA 30710
Phone: 706-694-3330
Fax: 706-765-2850



For Office Use Only

Certificate No. _____

Issue Date: _____

Cohutta Occupational Tax Certificate Application

Business Name: _____

Business Physical Address: _____

City

State

Zip Code

Business Mailing Address: _____

City

State

Zip Code

Business Phone: _____ Business email: _____

Business web site (if applicable): _____

GA Sales Tax Number (if applicable): _____ NAICS Code: _____

Category: ☐ Business ☐ Professional or Licensed Trade (refer to Exhibit "A")

I certify that upon being subject to filing, the above listed business will become compliant with E-Verify and SAVE. A Federal Work Authorization Number will then be supplemented.

I ☐ have ☐ do **not** have over 11 employees and I ☐ am ☐ am **not** exempt from filing.

This occupational tax is due annually and renewal notices will be sent by the first of November for the following year with payment due by the end of the current calendar year.

Signature

Date

Tax Paid _____

Date Paid _____

Building Inspection (safe for business use): ☐ Yes ☐ No

Review date _____

Reviewed by _____ Zoning: _____

Method of Payment

☐ Cash ☐ Check

☐ Money Order ☐ Credit Card

Town of Cohutta Occupational Tax Instruction Sheet

The Town of Cohutta passed an Occupational Tax Ordinance on the 7th of December 2021 to impose regulatory fees on businesses subject to jurisdiction of Cohutta, Georgia.

All businesses located within the Cohutta Town limits must obtain an Occupational Tax Certificate.

Important Items

A Georgia Sales Tax Number is required prior to the issuance of an Occupational Tax Certificate (if applicable). If you need assistance, please contact the Department of Revenue at 1-877-423-6711 or one of their regional offices found at the following website <https://gtc.dor.ga.gov>

A North American Industry Classification System (NAICS) code is also required. NAICS codes are numbers that indicate your primary line of business. NAICS is a self-assigned system. No one assigns you a NAICS code. Visit <https://www.naics.com> to find your corresponding code.

All applicants will abide by applicable federal/state/local laws.

Initial on the application form that you will become compliant with E-Verify and SAVE.

Check the appropriate boxes on the application form if you have over or under 11 employees and your exemption status.

Your application and payment are to be submitted to the Town Clerk at 5102 Red Clay Road Cohutta, GA 30710 Forms are also available at the Town of Cohutta website <https://www.cohuttaga.com> After successful review by the Zoning Administrator, the Occupational Tax Certificate will be issued.

Payment is expected at the time the application is received.

Business \$100

Professional or Licensed Trades \$150 (refer to Exhibit "A")

EXHIBIT "A"

O.C.G.A. § 48-13-9(c)(1-22)

O.C.G.A. § 48-13-9(b)(1-31) Lists

- (1) Building and construction contractors, subcontractors, and workers;
 - (2) Carnivals;
 - (3) Taxicab and limousine operators;
 - (4) Tattoo artists;
 - (5) Stables;
 - (6) Shooting galleries and firearm ranges;
 - (7) Scrap metal processors;
 - (8) Pawnbrokers;
 - (9) Food service establishments;
 - (10) Dealers in precious metals;
 - (11) Firearms dealers;
 - (12) Peddlers;
 - (13) Parking lots;
 - (14) Nursing and personal care homes;
 - (15) Newspaper vending boxes;
 - (16) Modeling agencies;
 - (17) Massage parlors;
 - (18) Landfills;
 - (19) Auto and motorcycle racing;
 - (20) Boarding houses;
 - (21) Businesses which provide appearance bonds;
 - (22) Boxing and wrestling promoters;
 - (23) Hotels and motels;
 - (24) Hypnotists;
 - (25) Handwriting analysts;
 - (26) Health clubs, gyms, and spas;
 - (27) Fortunetellers;
 - (28) Garbage collectors;
 - (29) Escort services;
 - (30) Burglar and fire alarm installers; and
 - (31) Locksmiths.
- (1) Lawyers;
 - (2) Physicians licensed under Chapter 34 of Title 43;
 - (3) Osteopaths licensed under Chapter 34 of Title 43;
 - (4) Chiropractors;
 - (5) Podiatrists;
 - (6) Dentists;
 - (7) Optometrists;
 - (8) Psychologists;
 - (9) Veterinarians;
 - (10) Landscape architects;
 - (11) Land surveyors;
 - (12) Practitioners of physiotherapy;
 - (13) Public accountants;
 - (14) Embalmers;
 - (15) Funeral directors;
 - (16) Civil, mechanical, hydraulic, or electrical engineers;
 - (17) Architects;
 - (18) Marriage and family therapists, social workers, and professional counselors;
 - (19) Dealers of motor vehicles, as defined in paragraph (1) of Code Section 10-1-622;
 - (20) Owners or operators of bona fide coin operated amusement machines, as defined in Code Section 48-17-1, and owners or operators of businesses where bona fide coin operated amusement machines are available for commercial use and play by the public, provided that such amusement machines have affixed current stickers showing payment of annual permit fees, in accordance with Code Section 48-17-9;
 - (21) Merchants or dealers as defined in Code Section 48-5-354 as to their deliveries to businesses and practitioners of professions and occupations in areas zoned for commercial use; and
 - (22) Any other business, profession, or occupation for which state licensure or registration is required by state law, unless the state law regulating such business, profession, or occupation specifically allows for regulation by local governments.