

City of St. Marys
Occupational Tax Certificate
(Reference City of St. Marys Ordinance Sec. 22-21 – 22-57)

1. The City of St. Marys levies an occupational tax for revenue purposes only and not for regulatory purposes; nor is payment of the tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax only applies to those businesses and occupations that are covered by the provisions of O.C.G.A. 48-13-5 to 48-13-26. These codes may be found at www.legis.state.ga.us.
2. An occupation tax based upon the number employees in the state is levied upon businesses and practitioners of professions and occupations with one or more locations or offices within the corporate limits of the City, and pursuant to O.C.G.A. 48-13-7, upon out-of-state businesses with no location or office in the City but with employees or agents engaging in substantial efforts to solicit business or serve customers or clients in the state.
3. Every business, practitioner and location in the City or in the case of an out-of-state business with no location in the state exerting substantial efforts within the state pursuant to O.C.G.A. 48-13-7, shall pay an occupation tax for the business, practitioner and location. A current occupational tax certificate shall be displayed in a conspicuous place at the location for which the certificate was issued. Showing proof of payment of an occupational tax in another municipality or county within Georgia fulfills this requirement. The planning director, building inspector, administrative assistant or any police officer can ask for proof of payment of an occupational tax if the certificate is not on display.
4. An administrative fee and a per employee fee are used to calculate the occupational tax. The St. Marys City Council determines fee rates and schedules.
5. Any business operating within the City of St. Marys must have paid an occupational fee within the state of Georgia or pay a fee within the City of St. Marys. If an occupational tax is paid in another jurisdiction, proof of payment must be supplied to the City Planning Director. All businesses with a location or office within the City of St. Marys must pay an occupational tax on each location. Only one tax per location may be assessed. Where a person conducts business at more than one fixed location, each location or place shall be considered a separate business for the purpose of occupation tax.
6. Occupational tax certificates are valid from January 1 through December 31 of each calendar year. Renewals are due by December 31 of the expiration tax year.
7. The dominant line of business shall be identified on the occupational tax certificate.
8. Each person who is licensed under O.C.G.A. title 43 by the examining boards of the secretary of state's office shall provide evidence of proper and current state licensure before any city occupation tax certificate may be issued.

9. Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter, shall first, before the issuance of a city occupation tax certificate, show evidence that such requirements have been met.
10. Practitioners of professions and occupations as defined in O.C.G.A. 48-13-9(c)(1)-(18) shall pay the occupation tax set forth in Section 22-26 of the City of St. Marys Codes of Ordinances or shall pay an occupation tax of \$200.00 per practitioner.
11. Any practitioner employed exclusively by federal, state or local government shall not be required to pay an occupational tax.
12. No business on which an occupation tax is levied by the City of St. Marys shall be exempt from the tax on the ground that such business is operated for a charitable purpose, unless 50 percent or more of the entire proceeds from the business are devoted to such purpose.
13. Information provided by a business or practitioner to the City for the purpose of determining the applicability and amount of the occupation tax or levying or collecting the occupation tax is confidential and exempt from disclosure under O.C.G.A. 50-18-70.
14. The planning director or his duly appointed designee shall have the right to inspect the books or records for the business of which the return was made in the City.
15. Late renewals are subject to a penalty of 10% of the total due.
16. Section 22-49 of the City Ordinance details businesses not required to obtain an occupation tax certificate.
17. Failure to pay an occupation tax may result in suspension of conducting business within the City of St. Marys and possible citing to municipal court for an ordinance violation.
18. Application procedures:
 - a. Complete Business Tax Registration Form shown below.
 - b. The City planning committee meets on Tuesday and Thursday of each week to review applications. Applications received prior to noon on Monday are reviewed on Tuesday and applications received prior to noon on Wednesday will be reviewed on Thursday.
 - c. Upon approval, the applicant will be notified of the approval and the cost of the occupation tax. No fees are collected until the application is approved.
 - d. In November of each year renewal applications will be mailed to all businesses holding a current occupation tax certificate. Renewals are due by December 31. 10% of the total tax may be added to a late renewal as a penalty fee.
 - e. Failure to obtain an occupation tax certificate may result in being cited to municipal court for a City ordinance violation.
 - f. Every applicant will be given a copy of the City sign ordinance.

Occupational Tax Registration Form

1. Complete the one page business tax registration form. If you have more than one location in St. Marys, please complete a separate form for each location. If the company or business is incorporated, please furnish a copy of the incorporation papers as well as a list of the officers of the company.
- a. Name of Business: _____
 - b. Business Address: _____
 - c. Mailing Address: _____
 - d. City/State/Zip Code: _____
 - e. Business Telephone: _____

 - f. Number of employees working 40 hours per week: _____
 - i. Add part time employees hours together; each total of 40 hours equals an additional employee in (f).
 - ii. The total employees are considering only the employees physically working within the City of St. Marys.
 - iii. If necessary, estimate the total number of employees and update as needed.

 - g. Type of Business to be Conducted: _____
 - h. Dominant Line of Business: _____

 - i. Business Owner/Agent: _____
 - j. Contact Telephone Number: _____
 - k. Home Address: _____
 - l. City/State/Zip Code: _____

 - m. Georgia Sales Tax ID: _____
 - n. Georgia License Type/Number: _____

 - o. Emergency Contact:
 - i. Name _____
 - ii. Address _____
 - iii. City/State/Zip Code _____
 - iv. Telephone Number _____

Applicant hereby agrees and consents pursuant to public law 93-579 of the Privacy Act of 1974 that the disclosure of information obtained in this application may be submitted to any agency of the City, State, County, and Federal governments for the purposes of obtaining the necessary information to process the application.

Signature of Owner/Agent

Date

Special Use Permits

Special use permits are required for specific occupations. A special use permit presently costs \$500.00 with the applicant receiving a refund of \$250.00 if the special use permit is denied by the City Council. Half of the money is utilized in the advertising and administrative processing of the application.

Special Use Permits are required for the following occupations:

1. Any home occupation creating a product, storing a product, or manipulating a product within a residence. **A home office does not require a special use permit.**
2. Occupations within a residential district:
 - a. Public and private schools
 - b. Public buildings and utilities
 - c. Day care center or kindergartens
 - d. Churches
 - e. General purpose farm
 - f. Nursing homes
 - g. Clubs, lodges or fraternal organizations
3. C-1 Central Business District
 - a. Laundromats
 - b. Theaters
 - c. Parking lots
 - d. Public utility installations and buildings including water towers, electric transformer stations, and water and sewer pumping stations.
4. C-2 Highway Commercial District
 - a. Outdoors sales of new and used automobiles, manufactured homes, boats.
 - b. Drive-in restaurants.
 - c. Mini-warehouse storage facilities.
 - d. Cable television towers and satellite dishes.
 - e. Day care centers, kindergartens or schools.

Special use permit requests are submitted to the planning commission for review. The planning commission recommends approval or denial. The City Council makes the final decision on special use permit requests. This is a minimum six-week process if the application is submitted on time. Minimum advertisement times are required and regulate when an application must be received to be presented to the planning commission during their monthly meeting. The planning commission meets on the fourth Tuesday of each month. The Planning Department can assist you in your application process.

Special use permits must be renewed each July at a cost of \$75.00.

State License Requirements

1. Several occupations require a Georgia State license. Any occupation requiring a state license must submit a current copy of the state approved license to the Planning Department before being granted an occupational license from the City of St. Marys.
2. The following occupations require Georgia State license:
 - a. Plumbers
 - b. Electricians
 - c. Air Conditioning
 - d. General Contractor in 2007
 - e. Day Care
 - f. Hair Styling
 - g. Insurance
 - h. Physicians
 - i. Attorneys