



**Tax Commissioner's Office**  
**188 Third Street, Macon, Georgia 31201**  
**Mail to: Tax Commissioner's Office PO Box 4503**  
**Macon, GA 31208-4503**

- Complete the Occupation Tax Return Application
- Please ensure the following is submitted with your application:
  - ☐ Zoning Compliance Form - (478) 241-2554; *(Additional Fee May Be Required)*
  - ☐ Evidence of a Fire Inspection - Home Occupations are the exception to this rule unless there will be customers and/or employees coming into the home. (478) 751-2700
  - ☐ Evidence of a Food Service Inspection by the Georgia Department of Public Health, if preparing food - Office: (478) 749-0121
  - ☐ Evidence of a Food Sales Inspection by the Georgia Department of Agriculture, if there is prepackaged retail food - Office: (404) 656-3627
  - ☐ Emergency Contact information for After Hours Form – This is required unless you are operating out of a personal residence and there are no customers or employees on the premises
  - ☐ E-Verify and Private Employer Affidavit
  - ☐ Coin-Operated Amusement Machines (Class B Machines) Form
  - ☐ S.A.V.E. Affidavit
  - ☐ Secure and Verifiable Document
- Please ensure that your documents have been notarized where required.
- If you are operating as a day care, please submit your Bright from the Start Certificate.
- Certain occupations & practitioners have the option of paying \$400 per practitioner lieu of paying a per employee rate and administrative fee.
- If you are a practitioner and are required to hold a professional license to operate your business, please submit a copy of a CURRENT online verification obtained from the website of your licensing body. A copy of your license is not sufficient.
- If you are a non-profit entity, you are exempted from need a business license. If you need documentation to present to another agency, such as DCH, please contact our office. If you have previously held a license as a non-profit, we will issue a letter rather than the business license.
- If you do not have a physical office location in Macon-Bibb, please note the following:
  - ☐ If your business is domiciled outside of Macon-Bibb County AND you can provide a copy of a business license from another jurisdiction, you will not need to apply for a business license here.
  - ☐ If your business is domiciled outside of Macon-Bibb County AND you have held a license in Macon-Bibb County AND you can provide a copy of a business license from another jurisdiction, we will not renew your business license as we cannot impose an occupational tax if you are paying it in another jurisdiction.
  - ☐ If your business is domiciled in another state and you do not hold a business license in that state, we will issue you a business license and will waive the requirement for a local P & Z letter.
- Per the Macon-Bibb County Health Department, please be advised that the following require operational permits (inspections and approval) **prior to opening** and also require periodic inspections as mandated:
  - ☐ All restaurants and other food service facilities
  - ☐ Any temporary food event UNLESS it is organized by a govern body or non-profit organization. If the non-profit food event lasts longer than 110 hours, a permit is required by the Health Department Environmental Health Section
  - ☐ All motels/hotels/RV parks and other tourist accommodation facilities
  - ☐ Any facility that allows tattooing, body piercing, or permanent cosmetic application; and
  - ☐ All public swimming pools, spas and water parks



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All businesses within Macon-Bibb County must obtain an **Occupational Tax Certificate**, commonly known as a Business License. Each person who is engaged in any business, trade, profession, or occupation in Macon-Bibb County shall pay an occupation tax for said business, trade, profession, or occupation. This certificate shall be displayed in a conspicuous location in the place of business.

<b>1.</b> All businesses must have a <b>Zoning Compliance</b> form issued by the Macon-Bibb County Planning and Zoning Commission. <b>Attach the Zoning Compliance to this application.</b> Planning and Zoning is located at:	
<b>Macon Mall</b> <b>3661 Eisenhower Pkwy</b> <b>Suite MB104</b> <b>Macon, GA 31206</b>	<b>Monday through Thursday:</b> <b>8:00 am - 5:00 pm</b> <b>Friday:</b> <b>8:00 am - 4:00 pm</b>
<b>2.</b> All businesses must have a <b>Fire Inspection</b> . You can arrange an appointment with an Inspector by calling (478) 751- 2700. Home Occupations are the exception to this rule unless there will be customers and/or employees coming into the home.  <b>Monday through Friday</b> <b>Hours: 8:30 a.m. until 5:30 p.m.</b>  The Fire Prevention Bureau has inspected the business location and hereby approves the building for use. <b>Inspector's Printed Name:</b> _____ <b>Inspector's Signature:</b> _____ <b>Date of Inspection:</b> _____	
<b>3.</b> All establishments that are <b>preparing food</b> must have a <b>Food Service Inspection</b> conducted by the Georgia Department of Public Health, North Central Health District. You can arrange an appointment with an Inspector by calling (478) 749-0121.  The Department of Health has inspected the business location and hereby approves the establishment. <b>Inspector's Printed Name:</b> _____ <b>Inspector's Signature:</b> _____ <b>Date of Inspection:</b> _____	
<b>4.</b> All establishments with <b>pre-packaged retail food</b> and/or <b>various household supplies</b> must have a <b>Food Sales Inspection</b> conducted by the Georgia Department of Agriculture, Consumer Protection Division. You can arrange an appointment with an Inspector by calling (404) 656-3627.  <b>Attach your Georgia Department of Agriculture Inspection Report to this application.</b>	

**I hereby certify the above information to be true and correct. I read and understand the application procedure. I also understand that I will not open my business until it is registered, and occupation tax paid for this location.**

Business Name: \_\_\_\_\_ Applicant's Signature: \_\_\_\_\_

Business Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_



**Macon-Bibb County Fire Department  
Fire Prevention Office**

**EMERGENCY CONTACT INFORMATION FOR AFTER HOURS**

**THIS FORM MUST BE FILLED OUT COMPLETELY AND GIVEN TO THE FIRE INSPECTOR**

Date: \_\_\_\_\_

NOTE: EMERGENCY CONTACT MUST BE A BUSINESS KEY HOLDER

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

Building #: \_\_\_\_\_ Suite #: \_\_\_\_\_

Business Phone #: (\_\_\_\_) \_\_\_\_\_

Building Name / Complex: \_\_\_\_\_

Name: Building Owner / Rental: \_\_\_\_\_

Agent: Building Owner Address: \_\_\_\_\_

Building Owner Phone #:(\_\_\_\_) \_\_\_\_\_

Maintenance Personnel Phone #: (\_\_\_\_) \_\_\_\_\_

Emergency Contact: \_\_\_\_\_ Phone #: (\_\_\_\_) \_\_\_\_\_

Emergency Contact: \_\_\_\_\_ Phone #: (\_\_\_\_) \_\_\_\_\_

This information is required to assist Emergency Management Services with locating a contact person and/or key holder after hours. Please update this information as it changes by contacting the Macon-Bibb County Fire Department Fire Prevention Office at (478) 751-2700.

# E-VERIFY AND PRIVATE EMPLOYER AFFIDAVIT

Pursuant To O.C.G.A. § 36-60-6(d)

By executing this affidavit, the undersigned private employer verifies one of the following with respect to its application for an occupational tax certificate, alcohol license, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

## **SECTION 1** (Choose **ONE** of the following options)

- ☐ On January 01 of the below signed year, the individual, firm, or corporation employed ten (10) or less employees. (Proceed to Section 3)
- ☐ On January 01 of the below signed year, the individual, firm, or corporation employed more than ten (10) employees and has registered with the E-Verify program. (Proceed to Section 2)

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## **SECTION 2**

The employer has registered with and utilizes the Federal Work Authorization program commonly known as E-Verify, in accordance with the applicable provisions and deadlines established in O.C.G.A. §36-60-6. The undersigned private employer also attests that its E-Verify number and date of authorization are as follows:

E-Verify Number: \_\_\_\_\_

This number must be 4-7 digits long and cannot include letters or characters.

Date of Authorization: \_\_\_\_\_

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## **SECTION 3**

I hereby declare under penalty of perjury that the foregoing is true and correct.

Business Name: \_\_\_\_\_

Printed Name of Authorized Officer or Agent: \_\_\_\_\_

Title of Authorized Officer or Agent: \_\_\_\_\_

\*Signature of Authorized Officer or Agent: \_\_\_\_\_

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20 \_\_\_\_\_.

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Notary Public

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My Commission Expires:



Tax Commissioner's Office  
188 Third Street  
Macon, GA 31201

## COIN OPERATED AMUSEMENT MACHINES (CLASS B MACHINES)

*Per Division 22, Sec. 7-510 "A location owner or location operator subject to O.C.G.A. § 50-27-84(c) is hereby required to provide a copy of the monthly verified report required by such code section to the commission. Such report shall indicate the monthly gross retail receipts for each business location located in Macon-Bibb County and shall be due by the 21st day of each month, subsequent to the month in which the sales have taken place."*

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

☐

This business location will have Coin Operated Amusement Machines.

**- OR -**

☐

This business location will not have Coin Operated Amusement Machines.

Signature of Applicant: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

**MACON-BIBB COUNTY, GEORGIA**  
**(S.A.V.E.) SYSTEMATIC ALIEN VERIFICATION FOR ENTITLEMENTS**  
**O.C.G.A. § 50-36-1 (e) (2) Affidavit**

By executing this affidavit under oath, as an applicant for a Macon-Bibb County, Georgia, Occupation Tax Certificate, Alcohol License, or other public benefit as referenced in O.C.G.A. § 50-36-1; the undersigned applicant verifies one of the following with respect to my application for a public benefit:

1) \_\_\_\_\_ I am a United States citizen 18 years of age or older. **Please submit a copy of your current Secure and Verifiable Document(s) such as driver's license, passport, or document as indicated on the attached list.**

2) \_\_\_\_\_ I am not a United States citizen, but I am a legal permanent resident of the United States 18 years of age or older, or I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older with an alien number issued by the Department of Homeland Security or other federal immigration agency. **Please submit a copy of your current immigration document(s) which includes either your Alien number or your I-94 number and, if needed, SEVIS number.**

**Please check only one option above and submit the required documents with your application.**  
**Please note that the failure to do so will result in a processing delay.**

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1 (e) (1), with this affidavit.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Business Name: \_\_\_\_\_

Printed Name of Applicant: \_\_\_\_\_

\*Signature of Applicant: \_\_\_\_\_

SUBSCRIBED AND SWORN BEFORE ME ON

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
MY COMMISSION EXPIRES

**Secure and Verifiable Documents Under O.C.G.A. § 50-36-2 Issued February 20, 2018, by the  
Office of the Attorney General, Georgia**

- The Illegal Immigration Reform and Enforcement Act of 2011 (“IIREA”), as amended by Senate Bill 160, signed into law as Act No. 27, (2013), provides that “[n]ot later than August 1, 2011, the Attorney General shall provide and make public on the Department of Law’s website a list of acceptable secure and verifiable documents. The list shall be reviewed and updated annually by the Attorney General.” O.C.G.A. § 50-36-2(g). The Attorney General may modify this list on a more frequent basis, if necessary.
- The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.
- An unexpired United States passport or passport card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired United States military identification card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired driver’s license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]<sup>1</sup>
- An unexpired identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer. A listing of federally recognized Native American tribes may be accessed at: <https://www.bia.gov/tribal-leaders-directory> [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired United States Permanent Resident Card or Alien Registration Receipt Card [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired Employment Authorization Document that contains a photograph of the bearer [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired passport issued by a foreign government, provided that such passport is accompanied by a United States Department of Homeland Security (“DHS”) Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual’s lawful immigration status or other proof of lawful presence under federal immigration law [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]

- An unexpired Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- An unexpired Free and Secure Trade (FAST) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- An unexpired NEXUS card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- An unexpired Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card [O.C.G.A. § 50-36-2(b)(3); 22 CFR § 41.2]
- An unexpired driver's license issued by a Canadian government authority [O.C.G.A. § 50-36-2(b)(3); 8 CFR § 274a.2]
- A Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-560 or Form N-561) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Senate Bill 160 (Act No. 27), effective July 1, 2013, limited the use of passports issued by foreign nations to satisfy the requirements for submission of secure and verifiable documents to only those passports submitted in conjunction with a United States Department of Homeland Security ("DHS") Form I-94, DHS Form I-94A, DHS Form I-94W, or other federal form specifying an individual's lawful immigration status or other proof of lawful presence under federal immigration law.
- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Certification of Report of Birth issued by the United States Department of State (Form DS-1350) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Certification of Birth Abroad issued by the United States Department of State (Form FS-545) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Consular Report of Birth Abroad issued by the United States Department of State (Form FS-240) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- An original or certified copy of a birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- In addition to the documents listed herein, if, in administering a public benefit or program, an agency is required by federal law to accept a document or other form of identification for proof of or documentation of identity, that document or other form of identification will be deemed a secure and verifiable document solely for that particular program or administration of that particular public benefit. [O.C.G.A. § 50-36-2(c)]