



City of Varnell

PO Drawer C
Varnell, Georgia 30756
Phone: (706)694-8800
Fax: (706)694-2150

BUSINESS OCCUPATIONAL TAX ORDINANCE NO. 09-10 ADMINISTRATIVE FEE AND TAX RATE SCHEDULE

An administrative fee of \$100.00 per annum is assessed on all occupational tax accounts. Administrative fee may not apply on any state or local authority or nonprofit organizations.

The occupational tax is based upon the number of employees which are employed at the business within the City of Varnell. Upon out-of-state businesses with no physical location in the city but are still engaging in substantial efforts to solicit business or serve customers or clients in the state pursuant to O.C.G.A. § 48-13-7. This total includes full time, part time, owners, and managers. The tax rate is as follows:

- \$20.00 per employee for the first 25 employees
- \$18.00 per employee for the next 25 employees
- \$16.00 per employee for the next 50 employees
- \$14.00 per employee for the next 100 employees
- \$13.00 per employee for the next 300 employees
- \$12.00 per employee for each additional employee over 500

NOTE: The following example shows the process for calculating the amount of business occupational tax on a Varnell Business by using the above rates and schedule. This example is based upon a full calendar year and is as follows:

Example

Varnell Business with two (2) owners, one (1) manager, two (2) full time employees, one (1) part time employee. Using this mix of employees, the calculations and method are as follows:

Administrative fee, required of all business	\$ 100.00
Number of employees, total of six (6), 6 x \$20.00 per employee.....	\$ 120.00
Total occupational tax for example business	\$ 220.00

If the employee works for the same business in more than one municipal corporation or county and the business submits proof of this, the employee shall be counted as an employee in the city only if the city is the jurisdiction where such employee works for longest period of time within the calendar year.

*** Any occupational tax shall be due and payable annually on January 1. If any person commences business after January 1st in any year, the tax shall be due and payable on the date of commencement. Any occupational tax which is unpaid for 90 days after the date of commencement shall be subject to penalty of 10% of the tax due. Interest shall accrue on delinquent occupational taxes and administrative fee at a rate of 1.5% per month. Any individual who fails or refuses to pay the occupational tax shall be subject to suspension of the taxpayer's right to conduct business in the city. ***

For any further questions you may contact the City Clerk at (706)694-8800.

Sincerely,

City of Varnell, GA



City of Varnell Occupation Tax

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Tax Year _____
Date of Application _____

New Application Renewal of Application Change

Name of Business: _____

Business Address: _____

Mailing Address: _____

Business Phone Number: (____) _____ Email Address: _____

Emergency Contact: # (____) _____ Number of Employees as of January 1st: _____

Type of Business: _____

Is the business located inside the City Limits of Varnell? Yes No

If the business is not located inside Varnell City limits, then where in the city will the business be done?

Owner's Name: _____ Owner's Contact Number: _____

Owner's Mailing Address: _____

Manager's Name: _____ Manager's Contact Number: (____) _____

Manager's Home Address: _____

*** Any occupation tax shall be due and payable annually on January 1st or on the date of commencement of the business. Failure to pay after 90 days shall be subject to a ten percent penalty of the tax due and an interest rate of 1.5 percent of the tax and administrative fee monthly. ***

The undersigned certifies that he or she is the person duly authorized by the business herein named to file this registration and application for a license and all information listed are accurate and true. I also understand that falsification of any information on this return could result in denial of certificate without a refund.

Print Name _____ Applicants Signature: _____

Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)

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

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees.

***** If you select Section 1(A), please fill out Section 2 and then execute below.**

(B) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

***** If you select Section 1(B), please skip Section 2 and execute below.**

Section 2.

The employer has registered with and utilizes the federal work authorization program 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 federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

Federal Work Authorization User Identification Number

Date of Authorization

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

Executed on _____, __, 20__ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 20__.

NOTARY PUBLIC: _____
My Commission Expires: _____

*To determine the number of employees for purposes of this affidavit, a business must count its total number of employees' company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.