

FINANCE DEPARTMENT
REVENUE DIVISION - Occupation Tax Section

3111 Citizens Way, Columbus, Georgia 31906
P.O. Box 1397, Columbus Georgia 31902
Phone 706-653-4100 x 1; Fax 706-225-3780

PROCEDURES FOR OBTAINING A BUSINESS LICENSE

I. Certificate of Occupancy

- A. Required for all established businesses located in Muscogee County and can be obtained from the Inspections & Code Enforcement Division, located on the second floor at 420 10th Street, Columbus, Ga. That office can be reached at (706) 653-4126.
- B. The Inspections & Code Enforcement Division, located on the second floor at 420 10th Street, Columbus, Ga., must approve businesses operating from a residence in Muscogee County, prior to operation. That office can be reached at 653-4126.

II. Business License or Occupational Tax Certificate

- A. Can be obtained in the Occupation Tax Section after the Certificate of Occupancy is obtained. The Occupation Tax Section is located at 3111 Citizens Way, Ground Floor, Columbus, Georgia.
- B. Some professions require licensing through the State of Georgia. If yours is one of these professions, you must provide a copy of your State license when applying for your local business license. Please visit <http://sos.georgia.gov/plb/> to see if your profession is one of those requiring state licensing.
- C. There will be an Administrative fee of \$75.00 for the license, unless the qualifications for the professional option, under Section 19-44 of the Columbus Code are met, in which case, a fee of \$400.00 will be collected per licensed professional. For Pawnshops, there will be a Regulatory Fee of \$150.00.
- D. Businesses that are located outside the state of Georgia, with no physical location in Georgia, but conducts business within the state of Georgia, will be required to obtain a business license from the municipality in Georgia in which they conduct the most business.
- E. Businesses applying for an alcoholic beverage license need to obtain the application from the Occupation Tax Section. The process for an alcoholic beverage license is in addition to the process for a general business license.
- F. Applicants for a business license or alcoholic beverage must execute a Systematic Alien Verification for Entitlements (SAVE) affidavit to verify their lawful presence in the United States and E-Verify Affidavit.

Required Documents per State or Local code:

<u>Business Type</u>	<u>Document Required</u>
Title Service -----	Approval from Tax Commissioner
Eating Place -----	Health Department Marshall Slip
Ice Cream Truck -----	Approval from the Georgia Department of Agriculture
Tree Service -----	City Arborist Certification (Approval) Letter
Day Care Centers -----	Bright From The Start – Georgia Department of Early Care & Learning
Grocery/Convenience/Meat Markets-----	Approval from the Georgia. Dept. of Agriculture
Curb Number Painter -----	Letter from City Engineering Dept.
Taxicabs -----	Police Dept/Council Approval
Ga. State Regulated Business/ Trades/Professionals -----	Current Ga. License for each Specific Profession
Home Systems Inspection/ Alcoholic Beverage/Pawn Shops/Titlepaw	
Second Hand Jewelry-----	Approved Credentials & Application
Tattoo Parlors/Hotels/Motels-----	Approval from the Health Department

*Please refer to the issuing departments or division for fee advice for Health Inspections, Certificates, and other documents required by the Occupation Tax Section.

Occupation Tax Fees

Administrative Fee	\$75.00 Upon Issuance of License
Occupation Tax Rate	Range from \$1.00 - \$6.00 per \$1000. (See Occupation Tax Section for details.)
Alcoholic Beverage Application Fee	\$50.00 Upon Acceptance of Application & \$20.00 for Each Waiver For Police Records Check

Helpful Telephone Numbers

Alcohol & Tobacco Division (Columbus, GA Region)	(770) 732-5840
Bright From The Start – Georgia Department of Early Care & Learning	(404) 656-5957 / 1-888-442-7735
City Arborist	(706) 653-4160
Columbus Health Department – Environmental Health Division	(706) 321-6170
Columbus Police Department – Desk Support Services	(706) 653-3205
E-Verify Customer Support	1-888-464-4218
Engineering Department	(706) 653-4441
Fire Marshall	(706) 653-3520
Fort Benning, Georgia Solicitor’s Permit	(706) 545-1511
Georgia Department of Agriculture	(404)363-7646
Georgia Department of Alcohol, Tobacco & Firearms (Atlanta, GA)	(404) 656-4252
Georgia Department of Human Resource	(800) 436-7442
Georgia Department of Labor (Atlanta, GA)	(404) 232-7300
Georgia Department of Revenue (Columbus, GA)	(706) 649-7451
Georgia Real Estate Commission & Appraiser Board	(404) 656-3916
Georgia Secretary of State Professional Licensing Boards (Macon, GA)	(478) 207-2440
Georgia Small Business Development Center	(706) 569-2651
Governor’s Office of Consumer Affairs	(404) 656-3790
Internal Revenue Service	(800) 829-4477
Recorder’s Court	(706) 653-4256
Special Enforcement Division	(706) 653-4126
Unites States Patent & Trademark Office	(800) 786-9199