DeKalb County Business and Alcohol License Guidebook



Department of Planning and Sustainability Manager: Your Name





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Who Needs a Business License?

Generally

A separate license/certificate is required for each branch or separate location of business. Any person, including but not limited to an individual, partnership, corporation or limited liability company, who wishes to conduct any business within Unincorporated DeKalb County either directly or indirectly, must secure a business license. County law states that no person shall engage in business or transact and carry on a business activity, show, or exhibition, without complying with any and all applicable provisions of Chapter 15 of the County Code.

All businesses require our Zoning Department's approval, while regulated businesses require some additional approvals prior to obtaining the business license.

Home-Based Business

A Home-Based business is allowed if it merely serves as the base of operations and the activity does not create any traffic or noise, does not involve customers at the home, and there are no identifying signs. The use of residential property for business purposes requires the completion of our <u>Home Occupation Supplemental</u> <u>Registration Form</u>(HOP). For information or questions regarding Home-Based Business and Zoning, please contact the Planning and Sustainability Department at (404) 371-4915.

Owners of Residential or Commercial Property

Owners of residential and/or commercial rental properties must have a business license.

Independent Contractors

Independent contractors are in business for themselves and must obtain a business license prior to commencing work. Generally, if payroll taxes are not deducted from your pay, you are an independent contractor.

Business Basics For the New Business Owner

Planning/Zoning and Sign Approvals

The Zoning Department reviews all new applications and changes of addresses to ensure compliance with zoning regulations for that business location. They must approve the business activity to be conducted at that location prior to issuance of a Business and Occupational Tax Certificate.

Signs are strictly regulated. For information about zoning and signs, contact the Planning and Sustainability Department at (404) 371-4915.

Trade Names/Doing Business As (TN/DBA)

Anyone using a trade name (also referred to as a DBA or "doing business as") must record the name with the Clerk of Superior Court. Trade names are a separate legal requirement, and are not business licenses. For information about trade names contact the section at (404) 371-2836.

Ownership Types

Business ownership is classified into one of the following types of ownership entities (legal business structures): Sole proprietor, partnership, limited partnership, limited liability company, corporation. To determine which type of organization best suits your needs, contact your legal or tax professional. Information is also available through the Small Business Administration.

How To Obtain A Business License

Process to Renew Business License

Step 1 - Request

Please click on one of the links below to obtain the appropriate copy of the "Renewal Request for Information." (*Please review the corresponding form for more detailed instructions.*) <u>General Business License Renewal Notice 2019</u>

General Business License Renewal Information 2019

Business License No Change Renewal Affidavit 2019

Please remember to complete the applicable E-VERIFY item on the renewal request for information.

STEP 2 – Affidavit (only for non-U.S. Citizens)

For non-U.S. Citizens Only Please click on the link below to obtain a copy of the SAVE Affidavit. <u>Affidavit Verifying Status for County Public Benefit Application (SAVE)</u> <u>List of eligible government picture identification</u> <u>Private Employer Affidavit</u>

STEP 3 - Submit

Submit your Information to DeKalb County Business License Office. Please complete and submit your renewal request for information, SAVE (Systematic Alien Verification for Entitlement) affidavit, government picture identification and other optional items mentioned above to:

FedEx or UPS	Regular Mail
330 W. Ponce de Leon Avenue	DeKalb County Business and Alcohol Licensing
2 nd Floor	P.O. Box 1000020

Decatur, GA 30030	Decatur, GA 30030



If you want to have the renewal processed in person, please visit the office located at 330 W. Ponce de Leon Ave. – 2nd Floor, Decatur, GA 30030. Office hours are from 8:30 a.m. to 3:00 p.m. Renewal request for information forms will not be accepted by fax. An incomplete "Renewal Request for Information" will be returned and will delay processing of your business license. If you have any questions concerning the 2018 business license renewal process, please contact us at (404) 371-2461.

Obtaining the Application

The initial steps to register a business begin in the Business Registration Office on the second floor of the Clark Harrison Building at 330 West Ponce de Leon Ave. The licensing process begins with the submission of the DeKalb County Business Registration Application. Applications may be obtained via our website or in person at the Business License office.

Completing the Application

Read the Business Registration Application thoroughly and complete all sections that apply.

Every application must contain at least the following:

- Business name
- Type or line of business to be conducted.
- Business location.
- Contact phone number(s).
- Number of employees.
- Copy of certificate of incorporation and listing of owners or corporate officers.
- Appropriate tax payment.
- A valid signature.
- Government issued photographic identification (driver license).
- Notary certification signature and stamp.

*Post office boxes and mail handling facilities can be used for the mailing address, but cannot be used for a business location. The applicant's residence address must be used if there is no other place of business.

If more than one person is an owner, all owners must be listed. In the case of a corporation, all corporate officers must be listed.

Sanitation Requirements

- Home-Based Businesses
- <u>Commercial Businesses</u>

Please call (404) 294-2900 or (404) 294-2903 for questions pertaining to sanitation requirements for businesses.

Other Regulated Businesses

Additional documentation may be required if you wish to operate a business in any of the following categories. All business types listed will require additional review, approval or a permit. Businesses are subject to review and approval by any or all of the following: Business Licensing, County Board of Commissioners, Fire Department, Planning and Zoning and/or Police Department. Certain business will also be required to submit to Law Department review.

Alcoholic Beverages

The Business Licensing Section processes all alcoholic beverage licenses and annual renewals. In addition to zoning approval and other requirements, alcohol related business must have a business license. The applicant/licensee and all owners with a share of ten percent (10%) or more must pass a background investigation as conducted by the DeKalb County Police Services Department. All information must be provided in duplicate.

Other documentation required includes:

- 1) driver's license,
- 2) birth certificate or naturalization certificate, and
- 3) two original pictures.

Public Safety and the Finance Department enforce the alcohol rules and regulation, and the Regulatory Enforcement Unit issues permits for employees to work in alcohol related businesses. Regulatory Enforcement may be reached at (404) 297-3934. If your business plans to sell or serve alcoholic beverages, please contact the section manager at (404) 371-2461.

Adult Establishment License

In addition to zoning approval requirements, all applications for sexually oriented businesses, as defined by DeKalb County Code, will be reviewed by the business license manager. For additional information, please contact the section manager at (404) 371-2461.

Directory DeKalb County, Georgia

Website Address: <u>http://www.dekalbcountyga.gov/</u>

(404) 371-2000
(404) 371-2886
(404) 417-1240
(404) 371-4795
(404) 371-4915
(404) 294-2348
(404) 371-4962
(404) 371-2155
(404) 298-4000
(404) 297-3934
(404) 294-2900
(404) 378-4475

Completed applications should be delivered or mailed to our mailing address. The application becomes effective when all necessary approvals have been received. The Business License Certificate will be mailed normally within two weeks.

Business Categories

All business and/or business activities will be categorized into one of the following:

A. Commercial Business	Generally includes all businesses located within the county (i.e. shops, restaurants, offices, hotels, etc.) and some located out of county conducting business with the county. Also includes commercial and residential rental/lease property.
B. Building Contractors	Engineers, General and Specialty
C. Contract Employees	Those persons not specifically considered employees under state and/or federal regulations.
D. Home Occupations	Includes all home-based businesses and home offices.
E. Delivery Vehicles	All commercial delivery vehicles require a business license.
F. Miscellaneous	Includes all business activity not categorized above.

Tax Rates

Business License taxes consist of four parts (1) a \$75.00 non-refundable administrative fee, (2) an per worker employee fee, (3) a \$50.00 minimum flat tax, and (4) a gross receipt tax based on an estimated gross receipts figure.

Listed below are general business license fees only. These fees will not necessarily apply to all business types. Additionally, there may also be other permit, inspection or background fees depending on your business activity. The business' tax class is based on the North American Industry Classification System (NAICS). Contact **Business Licensing at (404) 371-2461** to obtain your proper classification.

Business & Occupational Tax Rates

Tax Class	Administrative Fee	Employee Fee	Gross Receipts Tax - Minimum	Rate Per Dollar Gross Receipts
Class1	\$75.00	\$4.00	\$50.00	0.000300
Class2	\$75.00	\$6.00	\$50.00	0.000500
Class3	\$75.00	\$8.00	\$50.00	0.000700
Class4	\$75.00	\$10.00	\$50.00	0.000900
Class5	\$75.00	\$12.00	\$50.00	0.001100
Class6	\$75.00	\$14.00	\$50.00	0.001300

Important Information About Business Licenses

Change of Business Activity, Business Location or Ownership

A Business License Certificate is **not transferable**. The certificate is terminated when business ownership changes. It also becomes inactive when a business changes location. Changes in business activity/description require zoning approval. Advise the **Business License Office** immediately of any changes to your business registration application, especially if the business has ceased to operate.

Posting of Business License Certificate

All Business License Certificates must be displayed on the premises of the place of business. It must be posted in a conspicuous place and open to public viewing.

Business Tax is Payable in Advance

Payment must be made on or before commencement of business activity. Payment is for the privilege of conducting business in the periods ahead. Applicants shall provide an estimate of their gross receipts and number of employees for the rest of the year. The estimate will be changed to actual figures when renewed for the following year.

Business License Renewals

Once your business has obtained a Business License Certificate, a courtesy "Request for Information Form" renewal notice will automatically be mailed to you at the end of each year. Request for Information Forms should be completed and returned prior to February 1st of each year. The Request for Information Form enables us to compare estimates with actual figures, and results in the generation of the "Occupational Tax Billing Statement." If you do not receive a renewal notice, please contact Business Licensing. Failure to receive a renewal notice does not relieve the business ownership of responsibility to renew the business registration.

Occupational Tax Certificate renewal payments are due by April 15 of each year and the tax must be paid by April 30 to avoid late penalties of 10 percent and interest of one percent.

Business License Refunds

All business license refunds must be requested in writing. The administrative fee **will not be refunded** except in cases whereas the application and taxes were submitted outside of the appropriate county or municipality.

A refund request may not be approved in cases whereas the business has moved to another municipality and notification to our office was not provided in a timely manner (60 days), unless verification is provided to us which shows that the business has obtained a business license from the municipality in which they have relocated.

Regulated Businesses and Privilege Licenses

Alcoholic Beverages

The Business Licensing Section processes all alcoholic beverage licenses and annual renewals. In addition to zoning approval and other requirements, alcohol related business must have a business license. The applicant/licensee and all owners with a share of ten percent (10%) or more must pass a background investigation as conducted by the DeKalb County Police Services Department. All information must be provided in duplicate. Other documentation required includes: 1) driver's license, 2) birth certificate or naturalization certificate, and 3) two original pictures. Public Safety and the Finance Department enforce the alcohol rules and regulation, and the Regulatory Enforcement Unit issues permits for employees to work in alcohol related businesses. Regulatory Enforcement may be reached at (404) 297-3934. If your business plans to sell or serve alcoholic beverages, please contact the section manager at (404) 371-2461.

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Directory

DeKalb County, Georgia

Website Address: http://www.dekalbcountyga.gov/

General Information Line	(404) 371-2000
Board of Commissioners	(404) 371-2886
Code Enforcement	(404) 417-1240
Contract & Compliance	(404) 371-4795
Child Care Permits	(404) 371-4915
Fire Department	(404) 294-2348
Gun Permit	(404) 371-4962
Planning & Sustainability Department	(404) 371-2155
Property Tax	(404) 298-4000
Regulatory Enforcement	(404) 297-3934

Sanitation Service	(404) 294-2890
Water Department	(404) 378-4475

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Quick Links

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