COMMERICIAL BUSINESS LICENSE APPLICATIONS WILL NOT BE PROCESSED UNTIL YOU HAVE SECURED A CERTIFICATE OF OCCUPANCY.



ALL APPLICATIONS RECEIVED WITHOUT A CERTIFICATE OF OCCUPANCY WILL BE RETURNED AS INCOMPLETE (APPLIED BY MAIL) OR VOID (APPLIED BY WEB).

CLICK OR SCAN BELOW TO APPLY FOR CERTIFICATE OF OCCUPANCY (CO):

CLICK HERE



CLICK OR SCAN BELOW FOR HELPFUL LINKS

Instructions For Submitting An Occupancy Permit | Commercial Occupancy Permit Guide

CLICK HERE



CONTACT DEKALB COUNTY | PLANNING & SUSTAINABILITY | PERMITTING DIVISON: PHONE: 404-371-2155 OPTION 3 | EMAIL: PERMITINFO@DEKALBCOUNTYGA.GOV

TIB22

DeKalb County

PW-Sanitation Division

Central Transfer Station & Administrative Services

3720 Leroy Scott Drive Decatur, Georgia 30032 Telephone (404) 294-2900 / 2903 Fax (404) 294-2774

SANITATION REQUIREMENTS FOR COMMERCIAL BUSSINESS

All business license applicants must provide proof of sanitation service before business tax certificate can be issued. All business applicants must provide their DeKalb County Sanitation Account Number and proof of sanitation service, which can only be obtained from the Sanitation Division located at 3720 Leroy Scott Drive, Decatur, GA 30032. All fees are approved and set by the DeKalb County Board of Commissioners and per DeKalb County Solid Waste Code, Chapter 22, Sec. 22-28 Code 1976 § 6-3006. Each business owner and Tenant/Renter is required to provide the following documentation when visiting our office:

REQUIREMENTS:

NEW COMMERCIAL BUSINESS OWNER

- 1. New Commercial Business Application (signed and approved by Sanitation Staff ONLY)
- Photo Identification: Driver's License / State Identification / Passport
- Proof of Ownership: Deed, Title, Bill of Sale or Property Tax Statement
- 4. No outstanding Sanitation debt associated with property
- 5. Pre-payment delivery and removal dumpster fee of \$150.00 per dumpster + 1st month collection service based on size of number of service days.

COMMERCIAL BUSINESS TENANT/LEASEE

- 1. New Commercial Business Application (signed and approved by Sanitation Staff ONLY)
- Photo Identification (Driver's License / State Identification / Passport
- 3. Lease Agreement (signed Lease / Deed)
- 4. Proof of responsibility for Sanitation Services (such as "stated in lease" or signed and notarized statement from Property Owner.
- 5. Pre-payment delivery and removal dumpster fee of \$150.00 per dumpster + 1st month collection service based on size of number of service days

CHANGE IN BUSINESS OWNERSHIP

- 1. New Commercial Business Application (signed and approved by Sanitation Staff Only)
- 2. Photo Identification (Driver's License / State Identification / Passport)
- 3. Proof of Ownership such as Bill of Sale, Title or Deed
- 4. Lease Agreement (signed Lease / Deed)
- 5. Latest DeKalb County
 Sanitation Billing Statement
 (account must be current
 prior to establishing new
 account)
- 6. Pre-payment delivery and removal dumpster fee of \$150.00 per dumpster + 1st month collection service based on size of number of service days

NOTE: Sanitation Administration Office is located at 3720 Leroy Scott Drive, Decatur, GA 30032. Our office hours are Monday through Friday **7:00AM to 6:00PM**. To obtain directions and/or a copy of a map to our office, please click the below link:

http://www.co.dekalb.ga.us/publicwrks/sanitation/pdf/central transfer station map.pdf



DEPARTMENT OF PLANNING & SUSTAINABILITY

DEKALB COUNTY BUSINESS REGISTRATION APPLICATION

BUSINESS INFORMATION									
☐ SOLE PROPRIETOR ☐ LIMITED	LIABILITY CO	MPANY (LLC) 🗆 PART	FNERSHIP	☐ FOR PROFIT					
☐ CORPORATION ☐ TRUST ☐ OT	HER		_	□ NON-PROFIT					
FED EMPLOYER ID # GA SALES AN	D USE TAX #	FED WORK AUTHOR	PERMIT/ C.O.#						
LOCATION TYPE	SANITATIO	N PROVIDER NAME	DEKALB CO	UNTY SANITATION #					
\square HOME BASED \square COMMERCIAL									
LEGAL/ ENTITY NAME:		TRADE NAME/ DBA NA	ME:						
PRIMARY LINE OF BUSINESS TO BE CO	NDUCTED:								
OTHER LINE OF BUSINESS TO BE COND	UCTED:								
PHONE:		EMAIL:							
PHYSICAL (LOCATION) ADDRESS (Street		P. O. BOX NOT PERMIT	 TED						
	19, 319), 200.00, 21p)		Í	GA					
BILL TO/MAILING ADDRESS (Street City	. Stata 7in) (If di			UA					
BILL 10/MAILING ADDRESS (Street City	, state, zipj (ij ai	jjerentj F. O. BOX FERMI							
	APPLICAN	 Γ'S INFORMATION							
☐ APPLICANT (INDIVIDUAL)		☐ APPLICANT (BUSIN	ESS ENTITY)						
FIRST NAME:		LEGAL NAME:							
LAST NAME:		TRADE NAME:							
DRIVER'S LICENSE #:		STATE OR JURISDICTION	ON REGISTEREI	D:					
PHONE:		EMAIL:							
ADDRESS (Street)			<i>(</i>	State) (Zip)					
TITLE/ POSITION:		AUTHORIZED AGENT	□ YES □ NO						
if NO, Provide description of relati									
		IP INFORMATION							
(List EACH owner with 10% or more ow	vnership interest			% ownership interest.)					
\square OWNER 1 (INDIVIDUAL)		☐ OWNER 1 (BUSINES	-						
FIRST NAME:		LEGAL NAME:							
LAST NAME:		TRADE NAME:							
DRIVER'S LICENSE #:PHONE:		STATE OR JURISDICTION	ON REGISTEREI	D:					
ADDRESS (Street)		(City)	(State) (Zip)					
TITLE/ POSITION:		OWNERSHIP INTEREST	 Γ PERCENTAGE	[
\square OWNER 2 (INDIVIDUAL)		☐ OWNER 2 (BUSINES	S ENTITY)						
FIRST NAME:		LEGAL NAME:							
LAST NAME:		TRADE NAME:							
DRIVER'S LICENSE #:		STATE OR JURISDICTION	ON REGISTEREI	D:					
PHONE:		EMAIL:							
ADDRESS (Street)		(City)	<i>(</i>	(State) (Zip)					
TITLE/ POSITION:		OWNERSHIP INTEREST	 F PERCENTAGE	[——					
	(Attach Additio	nal Sheet(s) As Needed)		(· ~ J					
TOTAL NUMBER OF OWNERS:		TOTAL OWNERSHIP IN	TEREST PERCE	ENTAGE: 100%					



DEPARTMENT OF PLANNING & SUSTAINABILITY

	BUSINESS OCCUPAT	ION TAX	
1. GEORGIA GROSS R	ECEIPTS (Current Year Estimate)	\$	
2. EXEMPTION			
3. TAXABLE GROSS R (Subtract line 2 from	ECEIPTS In line 1, if negative enter \$0.00)	\$	
4. GROSS RECEIPT TO (Multiply line 3 by rate	e)	NACIS:Rate:	\$
(At least one, include (Multiply # of Employe	ees or Practitioners by Rate)	Number of Employees or Practitioners Rate	\$
6. ADMINISTRATIVE	10 or More Employees FEE \$75.00 (Nonrefundable/ Nontrans		\$
7. FLAT TAX FEE \$50	.00		\$
8. TOTAL TAX DUE (Enter Sum Lines 4,	5, 6 & 7)		\$
	APPLICANT'S ACCEPTANCE AND A	CKNOWLEDGEMENT	
PRINT APPLICA	NT'S NAME APPLIC	CANT'S SIGNATURE	(mm/dd/yyyy) DATE
	ZONING DIVISION OFFICE	CE USE ONLY	
SAP/ SLUP APPROVAL □ YES □ NO	DESCRIPTION OF USE:		
☐ NOT APPLICABLE	Code Section:		
OVERLAY DISTRICTS AND/ OR ZONING CONDITIONS	DESCRIPTION/ COMMENTS:		
☐ YES ☐ NO			
□ NOT APPLICABLE LOE APPROVAL	DESCRIPTION/ COMMENTS:		
□ YES □ NO			
□ NOT APPLICABLE			
			(mm/dd/yyyy)
DDINT DEVIEWE	DEVIEW	VED'S SIGNATURE	DATE

^{*}Professionals Election O.C.G.A 48-13-9 (C)(2). Flat Fee of \$400.00/ Professional Practitioner.



178 Sams Street Decatur, GA 30030

www.dekalbcountyga.gov/planning

Office: 404-371-2155

Chief Executive Officer

DEPARTMENT OF PLANNING & SUSTAINABILITY

Director Andrew A. Baker, AICP

Michael Thurmond

BUSINESS REGISTRATION AFFIDAVIT

ALL STATEMENTS MUST BE INITIALE	ED AND MUST BE EXECU	TED UNDER OATH (NOTARIZED).	
TO BE CO	OMPLETED BY APPI	LICANT	
		application is true, and that no false or ousiness occupation tax certificate.	
-	on and/or immediate	nformation in this application, I may be e revocation of my business occupation t	ax
I understand that I must com	ply with all county o	rdinances and regulations.	
I hereby agree to provide clear of a business occupation tax		pection report(s) required prior to issua	nce
pursuant to Code Sec. 16-108 to request hard copy, or Sc	B(c). Click link for Pl	ty Smoke-Free Air Ordinance DF download, or Check Box link	迴
CLICK FOR PDF DOWNLOAD RE	QUEST HARD COPY	SCAN FOR WEB LINK	益
TO BE COMPLET	ED BY BUSINESS PR	EMISES OWNER	
applicable property mainten	ance regulations und g but not limited to si	e business premises in accordance with er this Code as it currently exists or is ign, debris, and vegetation regulations 15-28(5)(g).	all
	CANT'S AUTHORIZA		
SUBSCRIBED AND SWORN BEFORE ME ON THIS THEDAY OF 20	true and correct. E	,, 20	g is
	In	(City)(State)	
NOTARY PUBLIC			
My Commission Expires:	Print	ted Name and Title of Applicant	
		Signature of Applicant	
BUSINESS PREMISES OWNER'S A	AUTHORIZATION IF	- · · ·	
SUBSCRIBED AND SWORN BEFORE ME ON THIS THEDAY OF 20	true and correct. E	nder penalty of perjury that the foregoin Executed on ,, 20	g is
		(City)(State)	
NOTARY PUBLIC			
My Commission Expires:		Printed Owner's Name	
		Signature of Owner	



DeKalb County Department of Planning & Sustainability



Business Name	License #/Occupation Tax #
Business Occupation Tax Certificate Alcohol License	
AFFIDAVIT VERIFYING STATUS FOR	COUNTY PUBLIC BENEFIT APPLICATION
O.C.G.A. §	50-36-1(e)(2)
	t for a Business License / Occupational Tax Certificate at the undersigned applicant verifies one of the following
Do not check more than ONE option.	
1) I am a United States citizen, 18 years of ag	ge or older.
2) I am a legal permanent resident of the Un	ited States 18 years of age or older.
	nder the Federal Immigration and Nationality Act with nt of Homeland Security or other federal immigration
My alien number issued by the Departme agency is:	nt of Homeland Security or other federal immigration
The undersigned applicant also herby verifies that he provided at least one secure and verifiable document with this affidavit. The secure and verifiable document classified as: (i.e. driver's license, I-551, I-766, Passport	t, as required by O.C.G.A § 50-36-1(e)(1), nt provided with this affidavit can best be
	•
	Signature of Applicant
	Printed Name of Applicant
SUBSCRIBED AND SWORN BEFORE ME ON THIS THE DAY OF, 20	Applicant Phone Number
NOTARY PUBLIC My Commission Expires:	



DeKalb County Department of Planning & Sustainability



BUSINESS NAME	LICENSE #/OCCUPATION TAX #
NUMBER OF EMPLOYEES (COMPANY-W	/IDE)
PRIVATE EMPLOYER	AFFIDAVIT PURSUANT TO O.C.G.A. § 36-60-6(d)
	ne undersigned private employer verifies one of the following with license, occupational tax certificate, or other document required to G.A. § 36-60-6(d):
SECTION 1. Please check only one: (A) On January 1st of the below-s employed more than ten (10) en	igned year, the individual, firm, or corporation nployees ¹
*** If you select Section 1(A), please fill of	out Section 2 and then execute below.
(B) On January 1st of the below-semployed ten (10) or fewer emp	igned year, the individual, firm, or corporation ployees.
*** If you select Section 1(B), please ski j	p Section 2 and execute Section 3 below.
with the applicable provisions and de	d utilizes the federal work authorization program in accordance eadlines established in O.C.G.A. § 36-60-6. The undersigned federal work authorization user identification number and date or identification number are identification number.
Date of Authorization	
SECTION 3. I hereby declare under penalty of per	giury that the foregoing is true and correct
Signature of Authorized Officer or Agent	t
Printed Name and Title of Authorized Of SUBSCRIBED AND SWORN BEFORE ME ON THIS THEDAY OF	
NOTARY PUBLIC My Commission Expires:	

¹ Sec. 15-27 Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.



DEPARTMENT OF PLANNING & SUSTAINABILITY

DEKALB COUNTY BUSINESS REGISTRATION APPLICATION CHECK LIST

	REQUIRED BY ALL BUSINESS						LOC	LOCATION TYPE SPECIFIC			BUSINESS ACTIVITY TYPE SPECIFIC (QUALIFICATION)									
Business Type/ Activity	Application Form	Applicant & Premises Owner Affidavit	Applicant's Government Identification	Affidavit Verifying Status (SAVE)	Private Employer Affidavit	Lease Agreement/ Landlord Consent	Trade Name Required DBA	LLCs, Corporations, etc.	Sanitation Location Number	Home Occupation Supplemental Form	Certificate of Occupancy (Commercial Location)	Special Administrative Permit (SAP) or Other	Background Information Check	Supplemental Application Form	Secretary Of State	Department of Agriculture	DeKalb Board of Health	Department of Community Health	Other Regulatory Agencies	Code Compliance Certificate
Apartment Complex	0	0	0	0	0	0	0	0	0	8	0	8	8	8	8	8	8	8	8	0
Auto Dealer/ Broker	0	0	0	0	0	0	0	9	0	8	0	0	8	8	0	8	8	8	8	8
Auto Repair	0	0	0	0	0	0	0	0	0	0	0	0	8	8	8	8	8	8	8	0
Beauty Salon & Barber Shop	0	0	0	0	0	0	0	9	0	8	0	8	8	8	0	8	8	8	8	8
Catering - Share Kitchen	0	0	0	0	0	0	0	0	0	8	0	8	8	8	8	0	0	8	8	0
Convenience Stores with gas	0	0	0	0	0	0	0	0	0	8	0	8	8	8	8	0	8	8	9	0
Convenience Stores without gas	0	0	0	0	0	0	0	0	0	8	0	8	8	8	8	0	8	8	8	0
Day Cares, Personal Care Homes	0	0	0	0	0	0	0	0	0	0	0	0	8	8	8	8	8	0	0	0
Financial Services	0	0	0	0	0	0	0	0	0	0	0	0	8	8	8	8	8	8	0	0
Hotel/ Motel	0	0	0	0	0	0	0	0	0	8	0	8	8	8	8	8	0	8	8	0
Insurance	0	0	0	0	0	0	0	0	0	0	0	8	8	8	8	8	8	8	0	0
Late Night Establishments	0	0	0	0	0	0	0	0	0	8	0	0	8	8	8	8	0	8	8	0
Other Services (Admin., Lawn, Cleaning, etc.)	0	0	0	0	0	0	0	0	0	0	0	0	8	8	8	8	8	8	8	8
Professional service (CPA, Medical, Legal, General Contractor, etc)	0	0	0	0	0	0	0	0	0	•	0	8	8	8	0	8	8	8	0	8
Retail Trade - Eating and Drinking places	0	0	0	0	0	0	0	0	0	8	0	8	8	8	8	8	0	8	8	8
Retail Trade - Online Sales	0	0	0	0	0	0	0	0	0	0	0	8	©	8	⊗	©	8	©	0	0
Spa (Massage Parlors)	0	0	0	0	0	0	0	0	0	8	0	8	0	0	0	8	8	8	8	0
Temporary Retail Sales (Mother's Day, Easter, etc.)	0	0	0	0	0	0	0	0	8	8	8	0	8	8	0	8	8	8	8	8

	LEGEND					
0	REQUIRED					
0	MAYBE REQUIRED					
8	NOT REQUIRED					

NOTE: This is not a inclusive list of all Business type/ Activity that are/will be approved in Unincorporated DeKalb County but should be used merely use as a guide to aid with the new business license application process.

Chief Executive Officer

Michael Thurmond

DEPARTMENT OF PLANNING & SUSTAINABILITY

Director

Andrew A. Baker, AICP

DEKALB COUNTY BUSINESS REGISTRATION APPLICATION INSTRUCTIONS

	BUSINESS INFORMATION
	CHECK ONLY ONE
	Sole Proprietor
BUSINESS	Limited Liability Company (LLC)
OWNERSHIP/ ENTITY	Partnership
	Corporation
	• Trust
	Other – provide details
	CHECK ONLY ONE
BUSINESS TYPE	For Profit
	Non-Profit (educational or charitable organization)
	ENTER Federal Employer's Identification Number (EIN)
FED EMPLOYER ID #	Issued by the Internal Revenue Service (IRS)
	Used to identify business entity
GA	ENTER Georgia Sales and Use Tax Number
SALES AND USE TAX #	Issued by GA Department of Revenue
FED WORK	ENTER Federal Work Authorization Identification Number
AUTHORIZATION #	Also known as E-Verify Company ID number
	• Required for ten (10) or more employees, if less than 10 employees enter
	"N/A"
	ENTER Permit/ Certificate of Occupancy Number
PERMIT/ C.O.#	 Issued by DeKalb County – Planning and Sustainability
	REQUIRED FOR ALL COMMERCIAL LOCATION TYPES
	CHECK ONLY ONE
	Homebased (Using residential address as physical address)
LOCATION TYPE	Home Occupation Supplemental Registration Form required
	• Commercial (Zoning requirements apply and may be subject to SLUP)
	Certificate of Occupancy Required
	(Physical location of the business and/or principal office address)
SANITATION	ENTER "DEKALB COUNTY" or the name of the Private Sanitation Company
PROVIDER NAME	Provider
DEKALB COUNTY	ENTER DeKalb County Sanitation Location Number if DeKalb County Sanitation
SANITATION #	is provider, if not ENTER "N/A"
LEGAL/ ENTITY	ENTER Legal Name for sole proprietor or entity name registered with the
NAME TRADENAME / DDA	Secretary of State
TRADENAME/ DBA	ENTER tradename if doing business different from legal/entity name
NAME	Trade Name MUST be registered with Clerk of Superior Court of DeKalb Country on provide from phice and provide the country of the count
DDIMADVINEOF	County, or provide franchise agreement
PRIMARY LINE OF	ENTER Description of Dominant Line of Business Conducted.
BUSINESS TO BE	Refer to the NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) for classifying hydroge establishments.
CONDUCTED	(NAICS) for classifying business establishments

Line of Business which the Occupation Tax category will be based on
ENTER Description of Other Line of Business Conducted.
• Line of business MUST also comply with zoning requirements of property
Ente of business Proof also comply with zoming requirements of property
ENTER primary business phone number
ENTER primary business email address
ENTER Physical address or location of business within county limits
(UNINCORPORATED DEKALB COUNTY ONLY)
PO BOX NOT PERMITTED HERE
 Office where a business, profession, or occupation is conducted or where
services are provided
ENTER mailing or billing address
PO BOX PERMITTED HERE
APPLICANT'S INFORMATION
CHECK BOX, if applicant is an individual
ENTER Individual's First and Last Name.
MUST MATCH driver's license.
ENTER driver's license number
• INDIVIDUAL APPLICANT ONLY
CHECK BOX ONLY, if applicant is a business entity
ENTER legal entity and Trade Name
MUST BE REGISTERED AND ACTIVE
ENTER state or jurisdiction where business entity is registered with the secretary
of state
ENTER applicant's phone number
ENTER applicant's email address
ENTER applicant's address
MUST MATCH driver's license of applicant
ENTER Applicant's corporate officer Title and Position
CHECK ONLY ONE
 YES, authorized to receive legal process and notices on behalf of business
If NO, provide description of business relationship
OWNERSHIP INFORMATION
List EACH owner with 10% or more ownership interest.
KIP if applicant is sole owner with 100% ownership interest.
CHECK BOX, if owner 1 is an individual
ENTER Individual's First and Last Name.
MUST MATCH driver's license.
ENTER driver's license number
INDIVIDUAL APPLICANT ONLY
CHECK BOX, if owner 1 is a business entity
CHECK BOX, if owner 1 is a business entity ENTER legal entity and Trade Name
CHECK BOX, if owner 1 is a business entity

STATE OR	ENTER state or jurisdiction where business entity is registered with the secretary							
JURISDICTION	of state							
REGISTERED								
(continued)								
PHONE	ENTER owner 1 phone number							
EMAIL	ENTER owner 1 email address							
ADDRESS	ENTER owner 1 address							
TITLE/ POSITION	ENTER owner 1 corporate officer Title and Position							
OWNERSHIP								
INTEREST	ENTER owner 1 ownership interest of the business as a percentage.							
PERCENTAGE (%)								
OWNER 2	CHECK BOX, if owner 2 is an individual							
(INDIVIDUAL)	ENTER Individual's First and Last Name.							
FIRST & LAST NAME	MUST MATCH driver's license.							
	ENTER driver's license number							
DRIVER'S LICENSE #:	INDIVIDUAL APPLICANT ONLY							
OWNER 2	CHECK BOX, if owner 2 is a business entity							
(BUSINESS ENTITY)	ENTER legal entity and Trade Name							
LEGAL AND TRADE	MUST BE REGISTERED AND ACTIVE							
NAME	• MOST DE REGISTERED AND ACTIVE							
NAME								
STATE OR	PNTPD							
JURISDICTION	ENTER state or jurisdiction where business entity is registered with the secretary							
REGISTERED	of state							
PHONE	FNTFD owner 2 phone number							
EMAIL	ENTER owner 2 phone number ENTER owner 2 email address							
ADDRESS	ENTER owner 2 email address ENTER owner 2 address							
	ENTER owner 2 corporate officer Title and Position							
TITLE/ POSITION	Complete and Attached additional sheet(s) as needed for business with more than							
(Attach Additional	two owners. (<i>Please provide the same information required for owner 1 & 2</i>)							
Sheet(s) As Needed)	ENTER the sum of the number of owners.							
TOTAL NUMBER OF	ENTER the sum of the number of owners.							
OWNERS	PAUDED also as Cale as a C							
TOTAL OWNERSHIP	ENTER the sum of the percentage of the ownership interest.							
INTEREST	MUST EQUAL TO 100%							
PERCENTAGE (%)	PAGENTICS OF COATS A TRANSPORT TO A							
	BUSINESS OCCUPATION TAX							
LINE 1	ENTER Current year Estimated Gross Receipts as defined by DeKalb County							
GEORGIA GROSS	Ordinance Section 15-27(9).							
RECEIPTS								
LINE 2	\$20,000.00 Allowance							
EXEMPTION								
LINE 3								
TAXABLE GROSS	Subtract LINE 2 from LINE 1, If Negative ENTER "0"							
RECEIPTS								
	STEP 1 Use the DeKalb County Business Occupation Tax Table to get the							
	Gross Receipt Tax Rate that corresponds to the first three (3)							
LINE 4	digits of your NAICS CODE, which describes the primary business							
GROSS RECEIPT TAX	activity.							
	<u> </u>							
	STEP 2 ENTER Gross Receipt Tax Rate identified in STEP 1.							
	<u> </u>							

LINE 4 GROSS RECEIPT TAX (continued)	Multiply LINE 3 by Gross Receipt Tax Rate entered in STEP 2. (if the total is more than \$50,000.00 ENTER (\$50,000.00)						
LINE 5 EMPLOYEE/ PRACTITIONER	STEP 1 Select ONLY one. (Employee Fee or Professional election.)						
	STEP 2 ENTER number of Employee(s) or Practitioner(s) (At least one (1), including owner or operator)						
	STEP 3 ENTER Employee Rate which corresponds with the first three (3) digits of your NAICS CODE from the DeKalb County Business Occupation Tax Table or; ENTER Practitioner Rate of \$400.00						
	Multiply the number of Employee(s) or Practitioner(s) identified on LINE 5, STEP 2, by Employee Rate or Practitioner Rate LINE 5, STEP 3						
	PRACTITIONER as defined Sec. 15-27(17). The following Fees are NOT						
	INCLUDED if Practitioner's election is made;						
	 GROSS RECEIPT TAX (LINE 4) ADMINISTRATIVE FEE (LINE 6) 						
	• FLAT FEE (LINE 7)						
LINE 6	\$75.00 (Nonrefundable or Nontransferable)						
ADMINISTRATIVE FEE							
LINE 7	\$50.00 FEE						
FLAT TAX FEE							
LINE 8	Enter Sum Lines 4, 5, 6 & 7						
TOTAL TAX DUE	<u> </u>						
	APPLICANT'S ACCEPTANCE AND ACKNOWLEDGEMENT						
PRINT APPLICANT'S	ENTER applicant's First and Last Name (Print)						
NAME							
APPLICANT'S	Applicant's Signature						
SIGNATURE							
DATE	ENTER Date application executed						

All Applications must be submitted online:

Register an Online Account and upload All required Documents



OR





https://epermits.dekalbcountyga.gov/



DEKALB COUNTY BUSINESS OCCUPATION TAX TABLE

First Three (3) Digits of NACIS CODE	Gross Receipts Tax Rate	Employee Fee	Description of Primary Business Activity	Tax Class
111	0.0009	\$10.00	Crop Production	4
112	0.0007	\$8.00	Animal Production	3
113	0.0009	\$10.00	Forestry and Logging	4
114	0.0009	\$10.00	Fishing, Hunting and Trapping	4
115	0.0013	\$14.00	Crop Production Support Activities	6
153	0.0009	\$10.00	Forestry Support Activities	4
211	0.0011	\$12.00	Oil and Gas Extraction	5
212	0.0009	\$10.00	Metal Ore Mining	4
213	0.0009	\$10.00	Mining Support Activities	4
221	0.0005	\$6.00	Electric, Gas, and Sanitary Services	2
233	0.0007	\$8.00	Construction-Building, Developing and General Contractors	3
234	0.0007	\$8.00	Heavy Construction Other Than Building-Contractors	3
235	0.0007	\$8.00	Construction-Special Trade Contractors	3
311	0.0005	\$6.00	Manufacturing - Food	2
312	0.0009	\$10.00	Manufacturing-Beverage and Tobacco Product	4
313	0.0009	\$10.00	Manufacturing-Textile Mills	4
314	0.0009	\$10.00	Manufacturing-Textile Product Mills	4
315	0.0009	\$10.00	Manufacturing-Apparel	4
316	0.0007	\$8.00	Manufacturing-Leather and Leather Products	3
321	0.0007	\$8.00	Manufacturing-Lumber and Wood Products, Excepts Furniture	3
322	0.0007	\$8.00	Manufacturing-Paper and Allied Products	3
323	0.0011	\$12.00	Manufacturing-Printing, Publishing and Allied Industries	5
324	0.0007	\$8.00	Manufacturing-Petroleum and Coal Products	3
325	0.0013	\$14.00	Manufacturing-Chemicals and Allied Products	6
326	0.0005	\$6.00	Manufacturing-Plastics and Rubber Products	2
327	0.0007	\$8.00	Manufacturing-Stone, Clay, Glass and Concrete Products	3
331	0.0009	\$10.00	Manufacturing-Primary Metal Industries	4
332	0.0011	\$12.00	Manufacturing-Fabricated Metal Products, Except Machinery & Transport	5
333 334	0.0009	\$10.00 \$10.00	Manufacturing-Machinery, Except Electrical	4 4
335	0.0009 0.0007	\$10.00	Manufacturing-Computer and Electronic Product Manufacturing-Electrical Equipment, Appliance and Component	3
336	0.0007	\$14.00	Manufacturing-Electrical Equipment, Applicance and Component Manufacturing-Transportation Equipment	6
337	0.0013	\$10.00	Manufacturing-Transportation Equipment Manufacturing-Furniture and Fixtures	4
339	0.0009	\$10.00	Manufacturing-Miscellaneous Manufacturing Industries	4
421	0.0003	\$4.00	Wholesale Trade-Durable Goods	1
422	0.0005	\$6.00	Wholesale-Trade-Nondurable Goods	2
441	0.0003	\$4.00	Retail Trade-Notor Vehicle Parts Dealers	1
442	0.0003	\$8.00	Retail Trade-Hone Furniture, Furnishings, and Equipment Stores	3
443	0.0007	\$8.00	Retail Trade-Electronics and Appliance Stores	3
444	0.0007	\$8.00	Retail Trade-Building Materials, Hardware, Garden Supply Dealers	3
445	0.0007	\$8.00	Retail Trade-Food Stores	3
446	0.0007	\$8.00	Retail Trade-Health and Personal Care Stores	3
447	0.0005	\$6.00	Retail Trade-Gasoline Service Stations	2
448	0.0007	\$8.00	Retail Trade-Apparel and Accessory Stores	3
451	0.0007	\$8.00	Retail Trade-Sporting Goods, Hobby, Book and Music Stores	3
452	0.0007	\$8.00	Retail Trade-General Merchandise Stores	3
453	0.0007	\$8.00	Retail Trade-Miscellaneous Stores	3
454	0.0007	\$8.00	Retail Trade-Non store Retailers, Not Elsewhere Classified	3
481	0.0005	\$6.00	Air Transportation	2
482	0.0003	\$4.00	Railroad Transportation	1
483	0.0005	\$6.00	Water Transportation	2
484	0.0009	\$10.00	Truck Transportation	4
485	0.0003	\$4.00	Transit and Ground Passenger Transportation	1
486	0.0005	\$6.00	Pipeline Transportation, Except Natural Gas	2
487	0.0003	\$4.00	Scenic and Sightseeing Transportation	1
488	0.0013	\$14.00	Transportation Support Activities	6
492	0.0013	\$14.00	Couriers and Messengers	6
493	0.0009	\$10.00	Warehousing and Storage	4
511	0.0011	\$12.00	Publishing Industries	5

Page **1** of **2** v.17 effective 6.09.20



DEKALB COUNTY BUSINESS OCCUPATION TAX TABLE

First Three (3) Digits of NACIS CODE	Gross Receipts Tax Rate	Employee Fee	Description of Primary Business Activity	Tax Class
512	0.0009	\$10.00	Motion Pictures and Sound Recording Industries	4
513	0.0003	\$4.00	Broadcasting and Telecommunications	1
514	0.0013	\$14.00	Information and Data Processing Services	6
522	0.0013	\$14.00	Credit Intermediation and Related Activities	6
523	0.0013	\$14.00	Investment and Commodity	6
524	0.0013	\$14.00	Insurance Carriers (Underwrites)	6
525	0.0013	\$14.00	Funds, Trusts and Other Financial Vehicles	6
531	0.0013	\$14.00	Real Estate	6
532	0.0009	\$10.00	Rental and Leasing Services	4
533	0.0013	\$14.00	Lessors of Other Non-financial Intangible Asset	6
541	0.0013	\$14.00	Professional, Scientific and Technical Services	6
551	0.0013	\$14.00	Management of Companies and Enterprises	6
561	0.0013	\$14.00	Administrative and Support Services	6
562	0.0009	\$10.00	Waste Management and Remediation Services	4
611	0.0013	\$14.00	Educational Services	6
621	0.0013	\$14.00	Health Practitioners	6
622	0.0013	\$14.00	Hospitals	6
623	0.0013	\$14.00	Nursing and Residential Care Facilities	6
624	0.0013	\$14.00	Social Services	6
711	0.0013	\$14.00	Perform Arts, Spectator Sports and Related Industries	6
712	0.0011	\$12.00	Museums, Historical Sites	5
713	0.0013	\$14.00	Amusement, Dance, Theater, and Sports	6
721	0.0007	\$8.00	Hotels, Motels, Campgrounds	3
722	0.0007	\$8.00	Retail Trade-Eating and Drinking Places	3
811	0.0009	\$10.00	Repair and Maintenance	4
812	0.0013	\$14.00	Dry-cleaning and Laundry Services	6
813	0.0009	\$10.00	Civic and Social Organizations	
814	0.0013	\$14.00	Private Households	6

PROFESSIONALS ELECTION O.C.G.A 48-13-9 (c)(2)

First Three (3) Digits of NACIS CODE	Gross Receipts Tax Rate	Professional Rate	Description of Primary Business Activity	Tax Class
541	0.00	\$400.00	Professional, Scientific and Technical Services	7
621	0.00	\$400.00	Health Practitioners	7

Page **2** of **2** v.17 effective 6.09.20