



Information Packet
Licensing & Business Regulations
Flowery Branch City Hall
5410 Pine Street, Flowery Branch, GA 30542
770-967-6378

Welcome

The City of Flowery Branch welcomes your business to our community. This information is provided as a public service to assist persons interested in establishing and conducting a business in the City. It is not deemed to be all-inclusive and any error or omissions herein will not relieve the business owner of responsibility, obligation, or liability in fulfilling all legal requirements. ***Thank you for choosing Flowery Branch as the home for your business!***

Occupational Tax Certificate

The current method of taxation on businesses located within Flowery Branch city limits is our occupational tax, also referred to as a “business license.” Municipalities are authorized by the State of Georgia to collect a tax on businesses both for revenue and regulation. The City of Flowery Branch Licensing and Business Regulations can be found in Sec.20-52 of the Flowery Branch Code of Ordinance.

City law states that all persons, sole proprietors, firms, corporations, partnerships, non-profits, or any other form of business organization engaged in or operating any business, trade, profession or occupation in the City of Flowery Branch are required to register their business or office with the City, pay the tax or fee, and obtain an Occupational Tax Certificate.

Home Business

Home-based businesses are allowed in City limits if the home 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 the home occupation application. Please review the customary **home occupation** affidavit for additional restrictions on home businesses and note that some residential properties may have further restrictions under homeowner association covenants or apartment leases.

Alcohol License

Any business that sells or serves beer, wine, distilled spirits, and/or other alcoholic beverages is required to obtain an occupational tax certificate and a Alcohol License as well as a license from the State of Georgia. Licenses are required to be renewed annually. For more information, please contact the City Clerk at 770-967-6371.

Independent Contractors: Generally, all persons in business for themselves must obtain an occupational tax certificate unless revenue/compensation is paid through a payroll process and reported on a W-2 form for Internal Revenue Service filing.

Rental Property Owners: Residential or Commercial: Owners of residential and/or commercial rental properties located in the City of Flowery Branch must have an occupational tax certificate.

Professional Licenses: O.C.G.A §36-60-6(c)

Before the City of Flowery Branch issues an occupational tax certificate to any person engaged in a profession or business required to be licensed by the state under **Georgia Code Title 43**, the person shall provide evidence of such licensure. Examples of such required licenses are: accountants, architects, cosmetologists, general contractors and electricians, medical professionals, and used car dealers. For more information or a complete list of occupations subject to professional licensure, please visit the Secretary of State website at <http://www.sos.ga.gov/> or call their office at 1-478-207-2440.

Federal Work Authorization Program: (E-VERIFY) O.C.G.A §36-60-6(d)

Based on the number of employees that your business has, you may be required to provide evidence that you are using the federal work authorization program, E-Verify, or evidence that this code section does not apply to your business.

Systematic Alien Verification for Entitlements (SAVE): O.C.G.A § 50-36-1

All persons applying for or renewing an occupational tax or regulatory fee certificate in the City limits shall be required by law to complete and submit to SAVE verification.

Fees

The fee for a new occupational tax certificate is based on the number of Employees plus the administrative fee \$ 5.00 for the business. This information is located on page four of this document.

Certain professionals are eligible to pay a flat fee of \$300 plus the \$5.00 administrative fee rather than a fee based on employees. Examples of eligible practitioners of professions, defined by O.C.G.A § 48-13-9

Please note that all Businesses found to be operating within the City limits without a current certificate shall be subject to penalties and interest as allowed by state and local law, as well as subject to receiving a citation which requires appearance in the municipal court.

Acceptable Forms of Payment

The City of Flowery Branch accepts cash, business checks, personal checks, and cashier checks made payable to City of Flowery Branch as well as major credit cards. (Visa, Mastercard & Discover) Credit card payments cannot be made over the phone.

Posting of License

Once received, all occupational tax certificate, alcohol licenses are to be displayed at the business location. Kindly post your licenses or certificates in a conspicuous place on the business premises which is open to public viewing.

Renewals

Once you receive an occupational tax certificate, a renewal notice will be mailed to you by May 1st each year. Renewal fees are based on Employees. Renewals are due with full payment by June 30th and are considered delinquent after June 30th. ***Failure to receive a renewal notice does not relieve the business of responsibility to renew the occupation tax certificate.***

Change Request

Any business wishing to close, move, change ownership, or change name should complete and submit the **change request form**. Occupational tax and alcohol licenses are nontransferable. Any business changing ownership shall be required to reapply and obtain a new occupational tax certificate and, if applicable, an alcohol license. Any business moving to a new location within the City shall pay an administrative fee of \$5.00 for re-processing, zoning approval and issuance of a new occupational tax certificate. Any business wishing to change its name only shall pay an administrative fee of \$5.00 for the issuance of a new occupational tax certificate.

Signage

Businesses interested in posting any signs, whether temporary, wall/window, or monument, should review the sign ordinance on our website www.flowerbranchga.org to ensure compliance and apply for the correct sign permit or with Planning and Zoning /Community Development located at City Hall. If you have any questions, please call 770-967-6378

.....

Obtaining an Occupation Tax Certificate

To obtain an occupational tax certificate, an occupational tax application must be completed in full and submitted to Flowery Branch City Hall. Applications for **commercial** and **home based** businesses are available in person or on the website www.flowerbranchga.org. All business activities require zoning approval through our Planning Department /Community Development. Please note that additional approvals may be required from various State or County agencies depending on the type of business. For more information contact the Occupational Tax/Permit Clerk by email patty.hurt@flowerbranch.org or call 770-967-6378.

Verify Business Location is inside Municipal City Limits

Prior to applying, verify that the physical address of your business is within Flowery Branch city limits. Post office boxes can be used for mailing addresses but not business location. For verification, please contact Planning and Zoning /Community Development at 770-967-6378 to have your location confirmed. **You only need one occupation tax certificate to conduct business; if you are within city limits, you do NOT need to get a certificate from Hall County.**

Occupational Tax Fee

See below for the cost breakdown for your Flowery Branch Business License plus \$5 Administration Fee. Part Time Employee Computation:

Two (2) part-time employees equal one (1) full time employee. If you have an odd number of part-time employees, round the number down. For instance, if you have 7 part-time employees round down to 6 and divide by 2. This will equal 3 full time employees.

Number of Employees	Rate of Tax
1	\$60.00
2-2	\$120.00
3-4	\$180.00
5-7	\$300.00
8-10	\$480.00
11-15	\$649.00
16-20	\$763.00
21-27	\$895.00
28-35	\$1,023.00
36-50	\$1,221.00
51-75	\$1,498.00
76-100	\$1,738.00
101-150	\$2,145.00
151-200	\$2,498.00
201-300	\$3,101.00
301-500	\$4,140.00
501-1000	\$6,378.00
1000+	\$8,703.00



Checklist for Occupational / Business License Application

For Owners:

- ☐ Signed, completed application. Incomplete applications will be returned.
- ☐ Photo identification.
- ☐ Completed Affidavit Verifying Status for City Public Benefits (SAVE)
- ☐ If you are not an American citizen, attach a copy of legal Permanent Resident Card or Employment Authorization Card, or other authorizing documentation to be verified by Homeland Security.
- ☐ If you are required by the State to hold a professional license, attach a copy of license to application.
- ☐ Payment – based on number of Employees, \$5.00 Administrative fee & Postage fee \$1.25
- ☐ Completed Private Employer Affidavit (E-Verify).
- ☐ EIN # (Federal Employer Identification Number) Internal Revenue Service 1-800-829-4933
- ☐ State Taxpayer Identifier (State Sales Tax #) – Georgia Department of Revenue 1-877-423-6711
- ☐ Corporation Set-up LLC and LP 404-656-2817

For Business Location:

- ☐ Copy of the Certificate of Occupancy from City of Flowery Branch 770-967-6378 (if required)
- ☐ Copy of the Fire Marshal Inspection - Hall County Fire Marshal at 770-531-6838
- ☐ Copy of the health permit from Hall County Environmental Services at 770-531-3973 (if required)
- ☐ Georgia Department of Agriculture 770-535-5955 (if Required)
- ☐ If there are renovations, remodeling, change in use, a building permit may be required.

Please call the City of Flowery Branch Planning & Zoning Department at 770-967-6378.

Additional Requirements - for Home Based Business

- ☐ Customary Home Occupation Affidavit
- ☐ Approval from leasing office if living in apartment complex.
- ☐ HOA approval letter is required in some Subdivisions.