

FINANCE DEPARTMENT

REVENUE DIVISION - Occupation Tax Section

3111 Citizens Way, Columbus, Georgia 31906
P.O. Box 1397, Columbus Georgia 31902
Phone 706-225-4100, Option 1

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 third floor at 1111 1st Avenue, Columbus, Ga. That office can be reached at (706) 4126
- B. The Inspections & Code Enforcement Division, located on the third floor at 1111 1st Avenue, Columbus, Ga., must approve businesses operating from a residence in Muscogee County, prior to operation. That office can be reached at (706) 225-4126

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 31906.
- 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> 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:

Business Type

Document Required

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| 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

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| 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

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| Alcohol & Tobacco Division (Columbus, GA Region) | (478) 405-2440 |
| Bright From The Start – Georgia Department of Early Care & Learning | (404) 656-5957 / 1-888-442-7735 |
| City Arborist | (706) 225-4771 |
| 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) 225-4441 |
| Fire Marshall | (706) 225-3500 |
| Fort Moore, Georgia Solicitor's Permit | (706) 545-4847 |
| Georgia Department of Agriculture | (855) 424-5423 |
| Georgia Department of Alcohol, Tobacco & Firearms (Atlanta, GA) | (877) 423-6711 |
| Georgia Department of Human Resource | (478) 445-8182 |
| Georgia Department of Labor (Atlanta, GA) | (877) 709-8185 |
| 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) | (404) 424-9966 |
| Georgia Small Business Development Center | (706) 569-2651 |
| Governor's Office of Consumer Affairs | (404) 656-3790 |
| Internal Revenue Service | (800) 829-4933 |
| Recorder's Court | (706) 653-4256 |
| Special Enforcement Division | (706) 225-4126 |
| Unites States Patent & Trademark Office | (800) 786-9199 |