



*Where Quality Is A Lifestyle*

December 1, 2011

Dear Unincorporated Fayette County Business Owner:

The Occupational Tax Certificate that you currently hold for the year 2011 will expire on December 31, 2011. Fayette County ordinances require a renewal for the upcoming year payable January 1, 2012.

**Enclosed please find a pre-printed Occupational Tax Certificate renewal form:**

- A. If your information has changed please note on the renewal form.
- B. Verify the number of employees.
- C. Calculate tax. (Tax Schedule on Back of Renewal Form)
- D. Sign & date renewal form.
- E. Mail application & check to the address below. Please make checks payable to Fayette County.

**NEW FOR 2012 – CITIZENSHIP, IMMIGRATION, AND WORK STATUS VERIFICATION and Georgia Department of Revenue Reporting (Follow instructions as outlined on following page)**

Complete, sign, obtain notarization of the enclosed affidavits and submit along with a secure and verifiable identification document as required for compliance with federal and state regulations. In addition, information provided by you or the refusal to provide information will be shared with the Georgia Department of Revenue.

**The following information must be returned BEFORE an Occupational Tax Certificate can be issued:**

1. Completed, signed, and notarized applicable affidavits. (New for 2012)
2. Secure and verifiable identification document. (New for 2012)
3. Signed copy of the Renewal Form.
4. State License - Copy of current state license. (If Applicable)
5. Payment – Checks made payable to Fayette County.

Businesses failing to register for a renewal certificate by March 1, 2012 will be notified, and failure to respond will result in an automatic suspension as of March 31, 2012. To reinstate a suspended certificate a penalty equal to ten (10) percent will be imposed. All delinquent occupation taxes shall bear interest at the rate of one and one-half (1 ½) percent per month.

If you are no longer operating a business in unincorporated Fayette County, please check the cancelled box on the renewal form, sign the renewal form and return it to Fayette County so that we may update our records.

Complete applications submitted will be processed and Occupational Tax Certificates will be mailed within five (5) working days of receipt. Occupational Tax Certificates may also be obtained at the County's Finance office (Stonewall Complex, Suite 101) between the hours of 8:00 a.m. to 4:30 p.m. Monday thru Friday.

If you have questions about the required information, please visit our website at [www.fayettecountyga.gov](http://www.fayettecountyga.gov) for instructions or call (770) 305-5189.

Sincerely,

Mary S. Holland  
Chief Financial Officer

**Fayette County, Georgia  
Occupational Tax Application  
Instructions**

**NEW FOR 2012-CITIZENSHIP, IMMIGRATION, AND WORK STATUS VERIFICATION**  
House Bill 87, The Illegal Immigration Reform and Enforcement Act of 2011, was passed by the Georgia General Assembly effective July 1, 2011. This new law requires that each applicant for an Occupational Tax Certificate provide two of the three attached affidavits, completed, signed, and sworn. In addition, a secure verifiable identification document is required. An Occupational Tax Certificate CANNOT be issued without the applicable completed affidavits and secure verifiable identification document.

**Attachment A:** Required for all businesses. "O.C.G.A. § 50-36-1(e)(2) Affidavit" is designed to verify the applicant's U.S. citizenship or otherwise lawful presence in the United States.

**Attachment B:** Required for employers with more than 10 employees. "Private Employer Affidavit of Compliance Pursuant to O.C.G.A. § 36-60-6(d)" affirms that the employer uses the federal work authorization program (E-Verify) to verify each employee's eligibility for employment in the United States. State law calls for use of the affidavit to be phased in as follows:

- i. January 1, 2012 – employers with 500 or more employees
- ii. July 1, 2012 – employers with 100 or more employees
- iii. July 1, 2013 – employers with more than 10 employees

For this purpose, an employee is someone "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 their compensation, or whose employer issues the person a form I.R.S. W-2." The person must work at least 35 hours per week.

**Attachment C:** Required for employers with 10 or fewer employees, as defined above. "Private Employer Exemption Affidavit Pursuant to O.C.G.A. § 36-60-6(d)" affirms that the employer is exempt from compliance with O.C.G.A. § 36-60-6.

Before an Occupational Tax Certificate can be issued, identification that has been determined by the Georgia Attorney General to be secure and verifiable must be provided and verified. This may include, but not be limited to:

A driver's license issued in the U.S. or certain other governments, as authorized by the state's Attorney General

- i. A passport issued by the U.S. or a foreign government
- ii. A United States military identification card
- iii. A U.S. Permanent Resident card or Alien Registration Receipt card
- iv. An Employment Authorization Document
- v. Certain other documents, as authorized and listed on the Georgia Attorney General's website

Pursuant to Georgia Code Section 48-13-20.1, please note that **information provided by you on the Fayette County Occupational Tax Application will be provided to the Georgia Department of Revenue (DOR)**. In addition, please note that notification will be given to the DOR of refusal to provide all or part of the information required.

O.C.G.A. § 50-36-1(e)(2) Affidavit

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_ [type of public benefit], as referenced in O.C.G.A. § 50-36-1, from \_\_\_\_\_ [name of government entity], the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) \_\_\_\_\_ I am a United States citizen.
- 2) \_\_\_\_\_ I am a legal permanent resident of the United States.
- 3) \_\_\_\_\_ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: \_\_\_\_\_.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as: \_\_\_\_\_.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in \_\_\_\_\_ (city), \_\_\_\_\_ (state).

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Printed Name of Applicant

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE  
\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC  
My Commission Expires:

**Private Employer Affidavit Of Compliance Pursuant To O.C.G.A. § 36-60-6(d)**

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs more than ten employees and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

\_\_\_\_\_  
Federal Work Authorization User Identification Number

\_\_\_\_\_  
Date of Authorization

\_\_\_\_\_  
Name of Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_, \_\_\_\_, 201\_\_ in \_\_\_\_\_(city), \_\_\_\_\_(state).

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:  
\_\_\_\_\_

**Private Employer Exemption Affidavit Pursuant To O.C.G.A. § 36-60-6(d)**

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs fewer than eleven employees and therefore, is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90.

\_\_\_\_\_  
Signature of Exempt Private Employer

\_\_\_\_\_  
Printed Name of Exempt Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_, \_\_\_\_, 201\_\_ in \_\_\_\_\_(city), \_\_\_\_\_(state).

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:  
\_\_\_\_\_