

Occupational Tax Certificate

Mayor Shameka R. Reynolds

Mayor Pro Tem Yolanda Sheppard

Council Member Darold P. Honoré, Jr.

Council Member Diane W. Howard

Council Member Vanneriah Wynn

Council Member Amelia Inman

November 2023

Dear Business Owner:

Each person engaged in any business, trade, profession, or occupation within the corporate limits of the City of Lithonia is required to pay an occupational tax each year.

Occupational tax returns and applicable occupation taxes are due and payable no later than January 31st of each year. A one hundred dollar (\$100.00) late fee shall be charged for any returns filed after January 31st. An administrative fee will also accrue at the rate of one-and-a-half percent (1.5%) per month on the entire unpaid balance of any past due taxes. If the occupational tax is not paid by May 1st of each year, a ten percent (10%) penalty shall be assessed.

State law requires that anyone obtaining a public benefit, such as an occupational tax certificate or business license, from the city **must** do the following: 1) Submit the O.C.G.A. §50-36-1(e)(2) affidavit verifying his/her lawful presence in the United States; 2) Provide a copy of at least one secure and verifiable document as defined in O.C.G.A. 50-36-2 (A list of documents is provided for your information); and 3) Submit the O.C.G.A. § 36-60-6(d) affidavit for the E-Verify program.

Please complete the Occupational Tax Certificate Application, Emergency Contact Form, Affidavit Verifying Applicant Status, and Affidavit for E-Verify. Upon payment of the required fees and review of the documents, your license can be mailed or picked up by you.

If you are a non-profit organization, in addition to completing the documents referenced above, you must submit a copy of the Secretary of State Certificate and the IRS 501(c)3 certification. You are required to pay the administrative fee of \$50.00 to process your occupational tax certificate.

Thank you for doing business in the City of Lithonia. If there are any questions, do not hesitate to contact me at 770-482-8136.

Sincerely, *Ashley Waters*

Ashley Waters City Clerk