CITY OF ALMA BUSINESS LICENSE

INSTRUCTIONS CONCERNING THE 2014 CITY OCCUPATIONAL TAX RETURN

*****PLEASE NOTE: PLEASE SEND COMPLETED APPLICATION FORM BACK IN BY February 1st, 2014.**

DO NOT SEND ANY PAYMENT WITH THE RETURN- You will be mailed a statement for the 2013 estimated tax, which will be payable by March 15, 2014, or upon receipt of bill from the city, whichever comes last.

GROSS RECEIPTS:

BUILDING TRADE CONTRACTORS: In calculating gross receipts, include receipts for all work performed within the state of Georgia. If you have a business license with another city within the State of Georgia you must provide a copy of the business license to the City of Alma. General Contractors, Plumbers, Electricians, and Mechanical Contractors must include State license number and expiration date on application. All contractors should show a Certificate of Liability Insurance.

WHOLESALERS AND OTHERS DOING PART OF BUSINESS IN INTERSTATE COMMERCE- In gross receipts calculations, do not include sales **MADE** and **DELIVERED** outside the State of Georgia. If you are subject to and paid a license tax to another Georgia city you may be entitled to a gross sale adjustment provided you keep calculations and furnish the City of Alma with information concerning these sales in another location for which you paid an occupation tax.

MORE THAN ONE BUSINESS LOCATION IN ALMA – An occupation tax return must be made for each separate location in the city. For instance, a grocery corporation having three (3) stores must pay an occupational tax for each store based on its gross receipts.

BUSINESS DONE OUTSIDE ALMA- A business located in Alma must make gross receipts calculations on all business performed in the State of Georgia, except as noted above.

NUMBER OF EMPLOYEES CALCULATION:

In lieu of using the gross receipt method, any business subject to an Alma occupation tax may elect to pay a tax based on the number of full time employees. This option is available to all employers who employ 30 or more full time employees or its equivalent based on the Georgia Dept. of Labor Form DOL-4, as showing the number of employees for the week that includes December 12th of the year proceeding the application year. The tax is $300.00 plus $1.00 per person for all employees in excess of 30.

If you need any assistance or further information, please call or write. Thank You.

CITY OF ALMA
P.O. BOX 429
ALMA, GA. 31510
912-632-8072 – Brooke Hyers

You can also obtain an application by visiting our website at www.cityofalmaga.gov