



Application New HOME Business Occupational Tax Certificate

Business Information

NOTE: All home businesses must complete & submit a Home Occupation Affidavit with this application.

Name of Business: _____ d/b/a (if applicable): _____

Business Address: _____

Mailing Address, if different from Business Address: _____

Business Phone: _____ Business Fax: _____ Website: _____

Tax Parcel #: _____ Begin Date in Duluth: ___/___/___ No. of Employees (excluding owner): _____

Business is located in: _____ Subdivision OR _____ Apartment Complex? Name of subdivision or complex: _____

Type of Business: _____ Georgia Corporation _____ Foreign Corporation _____ Sole Owner _____ Partnership

Description of Business Activity (Please be as specific as possible, attach additional paper if needed):

Owner Information

Name of Business Owner: _____ Federal Tax ID (EIN) Number: _____

Owner Address: _____

Home Phone: _____ Cell Phone: _____ Email: _____

Ga. State Sales Tax Number: _____ Driver's License No. / State: _____ / _____ Expiration Date: _____

United States Citizen? Yes No **SAVE Affidavits must be completed with all initial applications. Applicant must also supply valid photographic identification with application.**

Note: Corporations and partnerships must provide the names of all officers or partners, their titles, and mailing addresses on a separate sheet of paper.

For City Use	For City Use	For City Use
Received: _____	NAICS Code: _____	Copy of Photo ID: _____
Amount Paid: _____	Tax Class: _____	SAVE Affidavit: _____
Cash, Credit, Check #: _____	Gross Receipts: _____	Emergency Contact Form: _____
Approved: _____	Certificate of Occupancy: _____	State License: _____
License No.: _____	Lease/Rental Agreement: _____	Home Occupational Affidavit : _____
Notes: _____	Zoning District: _____	E-Verify: _____

Estimated Gross Receipts

Information provided by a business or practitioner to the City of Duluth for the purpose of determining applicability and amount of the Occupation Tax or levying or collecting the Occupation Tax is **confidential**. Such information may be provided **only** to the governing authority of another local government for Occupation Tax purposes or pursuant court order for the purpose of collecting Occupation Tax prosecution for failure or refusal to pay Occupation Tax. *Georgia Open Records Act prohibits public viewing of gross receipts but the public may view other information on this application.*

Certain Practitioners of Professions may choose to pay a flat tax of \$400 (per practitioner) in lieu of paying a tax based on gross receipts. If your business is eligible, and all practitioners agree to pay the flat tax, please select "Option B" below.

Per Duluth Code section 7-5(l), the minimum tax due is \$50 per year and maximum \$12,500 per year, plus administrative fee.

Option A: *Estimated gross receipts (estimated from business open date until December 31st of this year).*

Tax Class*	Tax Calculation Formula
1	(Estimated Gross Receipts X .0005) + \$50 = Tax Amount Due
2	(Estimated Gross Receipts X .0006) + \$50 = Tax Amount Due
3	(Estimated Gross Receipts X .0007) + \$50 = Tax Amount Due
4	(Estimated Gross Receipts X .0008) + \$50 = Tax Amount Due
5	(Estimated Gross Receipts X .0009) + \$50 = Tax Amount Due
6	(Estimated Gross Receipts X .0010) + \$50 = Tax Amount Due

(A) NAICS	(B) Tax Class	(C) Estimated Gross Receipts	(D) Tax Class Decimal	(E) (C X D)	(F) Administrative Fee	(G) Tax Amount Due (E + F) <small>Min \$100; Do not exceed \$12550</small>
		\$			\$50	\$

To calculate the tax amount due, please multiply the business's estimated gross receipts by its tax class decimal then add the administrative fee. $(C \times D) = E$. $(E + F) = G$. *See attached forms to determine NAICS code and corresponding class.

Option B: *Practitioners of Professions* State License Number(s): _____

_____ I elect to pay a FLAT TAX in lieu of paying a tax based on gross receipts.

Examples of professions that are eligible to pay a flat tax in lieu of paying a tax on gross receipts Per O.C.G.A. 48-13-9 include, but are not limited to: Architect, Chiropractor, Dealers in precious metals, Dentist, Embalmer, Engineer, Funeral Director, Land Surveyor, Landscape Architect, Lawyer, Locksmiths, Optometrist, Osteopath, Physician, Physiotherapist, Podiatrist, Psychologist, Public Accountant, Social Worker, Therapist, Veterinarian.

(A) Profession	(B) Number of Practitioners	(C) Flat Tax	(D) Subtotal (B X C)	(E) Administrative Fee (one fee per business)	(F) Total Amount Due (D + E)

To calculate the tax amount due, please multiply the number of practitioners by the flat tax; then add the administrative fee. $(B) \times (C) = (D)$. $(D) + (E = \$50) = (F)$.

Certification

I hereby certify that I have provided complete and accurate information above. I acknowledge that failure to comply with the commercial occupation requirements may result in revocation of my Occupational Tax Certificate and/or zoning enforcement action under the City of Duluth Zoning Ordinance. Furthermore, I acknowledge that I have read and understand the rules and regulations for the operation of my business in the City of Duluth. I understand that any false information provided herein may void this application or become cause for revocation of my Occupational Tax Certificate.

Signature

Date

Print Name

Business Title

City of Duluth

Emergency Business Contact Information

Dear Business Owner/Manager,

This information is required to be provided annually at the time of your business issuance/renewal so that the City of Duluth can contact you after normal business hours should an emergency arise. The personal contact information is for official police department use only and is kept strictly confidential. If changes should occur throughout the year, please update via fax to the Business Office (770/623-2780) or Duluth Police Communications Center fax (678/417-1857).

Business Name: _____ DBA: _____

Business Address: _____

Business Phone #: _____ Type of Business: _____

Shopping Center: _____ Subdivision: _____

Building# _____ Floor# _____ Suite# _____ Apt# _____ Other _____ Home Based? ____ Yes ____ No

Days and Hours of Operation: _____

Alarm Company: _____ Phone # _____

Special Hazards: _____

Name of Building / Property Owner: _____

Address: _____

First Contact Name: _____ Affiliation with Business: _____

Address: _____

Second Contact Name _____ Affiliation with Business: _____

Address: _____

I certify that all of the information provided on this form is true and complete.

Signature: _____

Date: _____

Print Name: _____

Business Title: _____



SAVE Public Benefits Affidavit
O.C.G.A. § 50-36-1 (e) (2)

Instructions: As required by Georgia Security and Immigration Compliance Act of 2006, as amended, every agency administering or providing Public Benefits is responsible for requiring that applicants for public benefits execute a sworn affidavit verifying the applicant's lawful presence in the United States (Ga. Code 50-36-1(e)(2)).

By executing this affidavit under oath, as an applicant for, (Occupational Tax license or Alcoholic Beverage License or any other Public benefit,) as referenced in O.C.G.A. § 50-36-1, from the City of Duluth, the undersigned applicant verifies one of the following with respect to my application for public benefit. (Please check one)

- 1) I am a United States citizen. (REQUIRES VERIFICATION AT SUBMISSION)
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 has 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 Georgia Law O.C.G.A § 50-36-1(e) (1) A complete list of secure and verifiable documents on back of this form.

REQUIRES VERIFICATION AT SUBMISSION - Which type of secure and verifiable document was provided with this affidavit?

_____.

In making the above representation under oath, I understand that any person who knowingly and willfully who makes a false, fictitious, or fraudulent statement or representation in this 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.

MUST BE COMPLETED BY NOTARY

I, (representative for) (Printed NAME of individual and natural person) (Name of business, corporation, partnership, etc.)

Signature of Applicant Date

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

Executed in (City), (State)

NOTARY PUBLIC Signature My Commission Expires

SECURE AND VERIFIABLE DOCUMENTS

The following list of secure and verifiable documents, published under the authority of O.C.G.A.

§ 50-36-2 contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- A United States passport or passport card
- A United States military identification card
- A driver's license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer.
- An identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer.
- A tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer. A listing of federally recognized Native American tribes may be found at:
<http://www.bia.gov/WhoWeAre/BIA/OIS/TribalGovernmentServices/TribalDirectory/index.htm>
- A United States Permanent Resident Card or Alien Registration Receipt Card
- An Employment Authorization Document that contains a photograph of the bearer
- A passport issued by a foreign government , must have I-94 attached
- A Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard
- A Free and Secure Trade (FAST) card
- A NEXUS card
- A Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card
- A driver's license issued by a Canadian government
- A Certificate of Citizenship issued by the United States Department of Citizenship and
- Immigration Services (USCIS) (Form N-560 or Form N-561)
- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570)



The e-verify private employer affidavit must be collected when applying for occupational tax certificates, and alcohol licenses. The city of Duluth will not issue your license unless you are registered with and use the E-Verify program. If you have not registered with E-verify, you can find the information at www.uscis.gov.

By executing this affidavit under oath, as an applicant for a _____ (Occupational Tax Certificate, Business License, Alcohol License or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d), from the City of Duluth, the undersigned applicant representing the private employer known as _____ (Printed Name of Private Employer) verifies one of the following with respect to my application for the above mentioned business document:

1. Choose ONE of the following:

- (A) _____ On January 1st of the below signed year the individual, firm, or corporation employed **more than ten employees**. If the employer selected (A) please fill out section 2 below.
- (B) _____ On January 1st of the below signed year the individual, firm, or corporation employed **less than ten employees**. If the employer selected (B) please provide Driver's License Number.

2. The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

_____ Federal Work Authorization User Identification Number or DL Number

_____ Date of Authorization

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

THIS FORM MUST BE NOTARIZED AND SIGNED

Signature of Authorized Officer or Agent

Printed Name/Title of Authorized Officer or Agent

Date

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 20____

Executed in _____ (City), _____ (State)

NOTARY PUBLIC Signature

My Commission Expires

BUSINESS DESCRIPTION/ACTIVITY – NAICS CODES/TAX CLASS CATEGORIES

Construction and Contractors		
2213.2	Water Treatment (SOS)	Water, Wastewater, Sewage Treatment Operators
22822.2	HVAC Contractor (SOS)	Conditioned Air Contractor
2360.2	Building Construction	Construction, Renovations, Maintenance, Handyman
23611.2	General Contractor (SOS)	General and Residential Contractors
2370.3	Heavy Construction	Land Subdivision, Highway, Street, Bridge
2371.3	Utility Construction (SOS)	Water and Sewer Lines, Oil and Gas Pipes, Power and Communication Lines Construction
2380.2	Specialty Contractor	Concrete, Structure, Framing, Mason, Roof, Siding, Deck, Lighting, Special Installation, Pool Construction
23821.2	Electrician (SOS)	Electrical Contractors, Low Voltage Contractors
23822.2	Plumber (SOS)	Plumbing Contractors, Plumbers
2383.2	Finishing Contractor	Drywall, Insulation, Painting, Flooring, Window, Trade Show Display

Manufacturing		
3100.1	Manufacturing	Food, Textile, Clothing, Apparel
3200.3	Manufacturing	Wood, Paper, Printing, Metal Fab., Pesticides, Paint, Chemical, Plastic, Cement
3330.5	Manufacturing	Heavy Machinery
3340.4	Manufacturing	Electrical or Medical Machines and Devices, Prosthetics, Audio Equipment, Dental/Medical Labs

Wholesale		
42.1	Wholesale	Durable Goods, Software, Clothing, Apparel
42.2	Wholesale	Machinery
42.3	Wholesale	Audio/Video Dup, Testing Equip, Printer Parts
42.4	Wholesale	Stone, Clay, Glass, Granite, Cabinets (Natural Goods) Petroleum
42.5	Wholesale	Flooring & Janitorial Supplies

Retail Trade		
44111.1	New Auto Dealer	NEW Car, RV, Motorcycle, Boat, Golf Cart, & Other Motor Vehicle Dealers
44112.1	Used Auto Dealer (SOS)	USED Car, RV, Motorcycle, Boat, Golf Cart, & Other Motor Vehicle Dealers
4413.2	Auto Parts, Tire Stores	Automotive Parts, Accessories, Tire Stores
4420.2	Home Furnishing Store	Furniture, Floor Cover, Window/Glass, Linen, Lamp, Picture Frame, Mattress
4431.2	Electronic & Appl. Store	Electronic & Appliance Stores
4441.1	Building Material Store	Home Centers, Paint, Wallpaper, Hardware Stores, & Other Material Suppliers
4442.1	Lawn & Garden Store	Lawn & Garden Equipment & Supply Stores
4450.1	Food and Beverage Store	Grocery, Butcher, Market, Package Store, Bakery
44611.1	Pharmacists (SOS)	Pharmacists, Pharmacies & Drug Stores
44612.2	Beauty Store	Cosmetics, Beauty Supplies, & Perfume Stores
44613.2	Optical Goods Retail	Eyeglass Dealer, Dispensing Opticians
44618.1	Health Supplement Shop	Nutrition, Vitamins, Workout Supplements, Herbs
44619.1	Medical Equipment Retail	Prosthetics, Medical Equipment
446199.1	Hearing Aid Dealer (SOS)	Hearing Aid Dealers, Dispensers, and Stores
4471.2	Gas Station	Gas Stations
4481.2	Clothing Retail	Clothing Stores and Related Accessories
4482.2	Shoe Retail	Shoe Stores
4483.2	Jewelry Retail	Jewelry, Precious Metals
4511.2	Specific Merchandise	Music Instruments, Sporting Goods, Hobby, Book, Music, Home/Car Audio, Tobacco
4520.2	General Merchandise	Department Stores, Warehouse Clubs, Supercenters, Dollar General, Trading Post
4530.1	Miscellaneous Retail	Florists, Office Supplies, Gift, Novelty, Used Merchandise, Pet Stores, Art Gallery
4541.3	Online & Home Shopping	Electronic Shopping, Mail-Order, Television Network Shopping
4543.5	Direct Selling	Door-to-Door Sales & Related Activities

Transportation and Warehousing		
4811.1	Transport, Logistics	Freight, Hauling, Logistics, Distribution Service
4853.2	Taxi & Limo Service	Taxi & Limousine Services
4921.1	Courier, Delivery	Shipping, UPS, FedEx, & Related Courier/Delivery Services
4931.1	Warehouse	Industrial Warehouse

Information, Publishing, Recording		
5111.4	Publishers, Print	Newspaper, Periodical, Book, Directory Publishers, Print Shops
5112.4	Software Publisher	Software Publishers
5121.3	Audio/Video production	Production, Editing
5122.4	Sound Recording	Sound Recording, Audio Producers
5151.5	Radio & TV Broadcasting	Radio Networks, Television Broadcasting
5170.5	Telecommunication	Wired, Wireless, Satellite, Dial Up Communications, Internet Providers
5182.3	Data Services	Data Processing, Hosting, & Related Services

Finance and Insurance		
5222.5	Non-deposit Credit	Sales Financing, Consumer Lending, & Other Related
5223.5	Other Credit Interm.	Mortgage & Loan Brokers, Check Cashing
5230.5	Investment Activities	Investment Banking, Securities & Commodity Brokers & Dealers, Portfolio Management, Investment Advice
5241.2	Insurance Underwriter	Insurance Underwriter
5242.5	Insurance Agencies	Insurance Agencies, Brokerages, & Other Insurance Related Activities

Real Estate and Rental and Leasing		
5311.5	Real Estate Lessor	Lessor of Buildings, Dwellings, Property, Self-Storage Units
5311.6	Real Estate Investment	Real Estate Investment, Real Estate Developers
5312.5	Real Estate Office	Offices of Real Estate Agents and Brokers
5313.5	Real Estate Activities	Property Managers, Appraisers, Listings, Escrow
5321.2	Auto Rental & Leasing	Automobile Rental & Leasing
5322.3	Consumer Goods Rental	Consumer Goods, Party Equipment, Formal Wear, Videos, Rental Centers
5324.2	Heavy Machinery Rental	Commercial and Industrial Machinery and Equipment Rental and Leasing

Professional, Scientific, and Technical Services		
5413.3	Interior Design (SOS)	Interior Design
5414.3	Graphic Design	Graphic Design, Business Signs, Business Cards
5415.3	Computer System Design	Computer Programming, Engineering, Web Design, Networking, Software Development
5416.3	Consulting Services	Consultants
5418.1	Sales Representative	Manufacturing Sales Representative
5418.3	Advertising, Marketing,	Advertising, Public Relations, Marketing, Sales
5419.3	Pro, Sci, Tech Service	Photography, Video, Survey Conducting, & Industrial Design (Car Lots)
5419.4	Language Translator	Translations & Interpretation Services

Management of Companies, Holding Companies		
5511.6	Management of Company	Holding Companies, Corporate, Subsidiary, & Regional Offices

Administrative, Support, Waste Management, Remediation Services

5613.5	Employment Services	Employment Placement, Temp Agency, Outsourcing & Other Related Services
5614.3	Business Support	Document Prep, Call Center, Collection Agency, Billing, Repossession, Payment Processing, Credit Agency, Subscription Fulfillment
5615.1	Travel Services	Travel Agencies, Tours, Reservations, & Related Services
56161.3	Investigation (SOS)	Private Detective, Security Guard, Patrol Services
56162.3	Locksmith, Alarms	Security System, Locksmith Services, Fire Protection
56171.3	Pest Control	Exterminating & Pest Control Services
56172.3	Janitorial Services	Janitorial, Maid Services
56174.3	Carpet Cleaning	Carpet & Upholstery Cleaning Services
56179.3	Service to Buildings	Exterior Building Cleaning, Pressure Washing, Swimming Pool Service
5619.1	Trade Show Management	Managers, Organizers, Promoters of Trade Shows and Similar Events
26199.6	Auctioneers (SOS)	Estate Sales, Auctioneers
5620.3	Waste Management	Waste Collection, Remediation, Septic Tank, Grease Trap Cleaning

Educational Services

61110.3	Elem & Secondary Edu.	Montessori, Private, Religious, Elementary & Secondary Schools
6112.3	Job Training Programs	Online, Educational, Employment, Certification
61161.5	Fine Arts Education	School - Art, Ballet, Dance, Drama, Music, Performing Arts, & Related Activities
61162.3	Sport, Rec Instruction	Sports Instruction, Horse Riding
61163.3	Language Schools	Language Schools
611691.3	Tutoring	Exam Preparation & Tutoring
611692.3	Auto Driving School	Automobile Driving School
611699.5	Misc. Instruction	CPR, Self Defense, Martial Arts, Yoga
6117.3	Education Support	Educational Support Services

Health Care and Social Assistance

6214.5	Outpatient Care Centers	Family Planning, Health, Dialysis, Clinics, Laboratory
6216.5	Home Health Care	Home Health Care Services
6220.5	Hospitals	General Medical, Surgical, Specialty Hospitals
6231.5	Nursing Care (SOS)	Nursing Care, Residential Care, Retirement Home, Hospice, Nursing Home Administrators
6241.2	Social Assistance	Child, Youth, Elderly, Individual, Family Social Assistance & Food Banks
6244.2	Child Day Care Service	Child Day Care Services

Arts, Entertainment, and Recreation

7111.3	Performing Arts Company	Theater, Dance, Music, and Other Performing Arts Companies
7112.3	Athletic Trainer (SOS)	Athletic Trainers
7113.3	Event Promoters	Concert, Performing Arts, Sports Promoters
7114.4	Talent Agents (SOS)	Agents & Managers for Athletes, Entertainers, Artists, & Other
7115.4	Artists & Writers	Artists, Writers, Performers, Producers
7121.3	Museums & Similar Ins.	Museums, Historical Sites, Botanical Gardens, & Similar Institutions
7139.5	Amusement & Recreation	Golf Course, Gym, Fitness & Recreation, Ballroom

Food Services		
7221.2	Full-Service Restaurant	Full-Service Restaurants
7222.2	Limited-Service Eating	Fast-Food, Carryout, Drive-in, & Related Services
72232.1	Caterers	Caterers
72233.2	Mobile Food Service	Beverage Stands, Lunch Wagons, Street Vendors (Except Ice Cream)
72233.2R	Ice Cream Vendor	Hand Pushed Ice Cream Carts, Ice Cream Trucks
7224.5	Karaoke Food Service	Restaurants with Karaoke
Other Services		
8111.2	Auto Maintenance	Auto Repair, Detailing, Paint Shop, Car Wash, Oil/Lube, & Related Auto Activities
8112.4	Ink and Printer Service	Laser Cartridge Sales/Service
8113.2	Non-Automobile Repair	Repair and Maintenance of Machinery, Equipment, Electronics, Appliance, Furniture, Alterations, Upholstery
81211.3	Hair, Nail, Skin Care (SOS)	Barber, Beauty, Nail Salons, Cosmetologist
81219.5	Other Personal care (SOS)	Massage Parlor, Tanning Salon, Spa & Weight Loss Centers
8122.3	Death Care Service (SOS)	Funeral Homes & Services, Cemeteries & Crematories
8123.3	Dry Cleaning & Laundry	Dry Cleaning & Laundry Services
8129.3	Other Personal Services	Pet Care (except Vet), Psychic, Party Planning, & Related Services
8130.1	Civic Organizations	Booster Club, Charitable Organizations, Nonprofits, Churches

Professionals**		
P2354.4	Construction Consultant	Construction Consultant
P5239.5	Financial Services	Financial Services, Market Investment Advisory
P54111.4	Lawyers	Offices of Lawyers
P54119.3	Other Legal Service	Notary, Paralegal, Process Server
P54121.4	Accountants (SOS)	Accounting Services
P54131.4	Architect (SOS)	Architectural Services
P54132.4	Landscape Architect (SOS)	Landscape Architects
P54133.4	Engineer (SOS)	Engineering Services
P54137.4	Land Surveying (SOS)	Surveying and Mapping Services
P54171.5	Research & Development	Research and Development for Medical, Physical, Engineering, and Life Sciences
P54194.3	Veterinarian (SOS)	Veterinary Services
P56173.3	Landscaping Services	Landscaping Services, Tree Removal
P6117.4	Educational Services	Educational Services
P6211.5	Medical Doctor	Medical Doctors
P6212.5	Dental Office (SOS)	Dentists
P62131.5	Chiropractor (SOS)	Chiropractic Examiners
P62132.5	Optometrists (SOS)	Optometrists
P62133.5	Mental Health (SOS)	Psychologist, Professional Counselors, Social Workers, and Marriage/Family Therapists
P62134.5	Therapists (SOS)	Offices of Physical, Occupational, & Speech Therapists, & Audiologists
P62138.5	Dietitians (SOS)	Dietitians
P62139.5	Podiatrists (SOS)	Podiatrists
P621399.5	Nurses (SOS)	Licensed Practical Nurses, Registered Nurses

(SOS) denotes business activities that are required to obtain state licensure from the Georgia Secretary of State. Evidence of such licensure is necessary prior to issuance of a City of Duluth Occupational or Regulatory Tax Certificate.

**Business Codes starting with a P are eligible for the "Flat Fee" method of payment for Occupational Taxes. Please see the application for more information.