



This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Does Your Nonprofit Need a Business License?

Many counties and cities require nonprofit organizations to register for a business license, also referred to as a Business Occupational Tax Certificate. Nonprofits should consult their local government to make sure that they are in compliance with all the appropriate requirements. Organizations that do not have a valid and current business license when one is required could be subject to citations, penalties, and fines.

General tips

- Check with the local government of each county and city where you have a business location or conduct business, even if you are not sure whether your activities in that area trigger the need for a business license.
- **Register with the county if you are located or conducting business outside of the limits of an incorporated city. Otherwise, register with the city.**
- Always include your 501©(3) status letter with any application for a business license; make sure to tell the person handling your case that you are a nonprofit organization.
- Nonprofits may be exempted from paying occupation taxes, so you should discuss any possible exemptions with the local government issuing each of your business licenses well before taxes are due.
- Most local governments require you to renew your business license every year.
- Make note of upcoming deadlines.
- Review the information below about some of the counties and cities located in the Metro Atlanta area.

Cities

City of Atlanta

- Register with the Business Tax Division. There are no administrative fees.
55 Trinity Avenue, S.W.
Suite 1350
Atlanta, GA 30335
404-330-6270
404-330-6971

<http://www.atlantaga.gov/index.aspx?page=987>

City of Clarkston

- Register with the City Clerk. There is no application fee for nonprofits. In the application, mark nonprofit as your gross receipts.

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3921 Church Street
Clarkston, GA 30021
404-296-6489

<http://www.clarkstonga.gov/index.php/business/obtain-business-license>

City of Decatur

- Register with the Accounting, Taxes, and Records Office. Nonprofits must pay an application fee.

Decatur City Hall, First Floor
509 North McDonough Street
Decatur, GA 30030
404-370-4100

<http://www.decaturga.com/index.aspx?page=174>

Counties

Clayton County

- Register with the Community Development Office.

P.K. Dixon Building, Annex 2
121 South McDonough Street
Jonesboro, GA 30236
770-473-5415

<http://www.claytoncountyga.gov/departments/community-development/business-license.aspx>

Cobb County

- Register with the Community Development Department, Business License Division.

191 Lawrence Street
Marietta, GA 30060
770-528-8410

http://comdev.cobbcountyga.gov/business/license_info.htm

DeKalb County

- Register with the Financial Department, Division of Internal Audit and Licensing.
- Applications will be reviewed by the Zoning Department prior to issuance of a BOTC. There are no fees for the application with proof of nonprofit status.

Clark Harrison Building, Second Floor
330 West Ponce de Leon Avenue
Decatur, GA 30030
404-371-2461

http://www.dekalbcountyga.gov/finance/fin_BusinessAlcohol.html

Fulton County

- No business license is required for nonprofits with 501(c)(3) status, but you must visit the Business Occupational Tax Division Office.

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- Take your 501(c)(3) letter from the IRS with you to the Business Occupational Tax Division Office and fill out an application (for zoning purposes).

Fulton County Government Center

141 Pryor Street, Suite 7064

Atlanta, GA 30303

Hours of Operation Monday - Friday 8:00 a.m. to 4:30 p.m.

Phone: (404) 612-7722

South Fulton Government Center @ Fulton Industrial

5440 Fulton Industrial Blvd.

Atlanta, GA 30036

Hours of Operation Monday - Friday 8:30 a.m. to 4:00 p.m.

Phone: (404) 612-7861

<http://www.fultoncountyga.gov/fcfd-business-license>

Gwinnett County

- Register with the Licensing & Revenue office. Nonprofits must pay the initial application fee and request annually to be exempted from further fees and taxes.

750 South Perry Street

Suite 300

Lawrenceville, GA 30045

678-377-4100

<https://www.gwinnettcountry.com/portal/gwinnett/Departments/PlanningandDevelopment/LicensingandRevenue>

Other cities and counties

Athens/Clarke County	706-613-3050 https://www.athensclarkecounty.com/138/Business-Occupation-Tax
Alpharetta	770-475-9566 http://www.alpharetta.ga.us/index.php?p=368
College Park	404-767-1537 http://www.collegeparkga.com/index.aspx?nid=163
East Point	404-765-1016 http://www.eastpointcity.org/index.aspx?NID=236
Lawrenceville	678-407-6583 http://www.lawrencevillega.org/government/licenses-permits/#BusApp
Marietta	770-794-5520 http://www.mariettaga.gov/departments/finance/buslic/default.aspx
Roswell	770-594-6101 https://www.roswellgov.com/index.aspx?NID=93
Sandy Springs	770-730-5600

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<http://www.sandyspringsga.org/Occupational-Tax-Certificate>

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