

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(c)(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 is a \$50 zoning review fee.

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

http://www.clarkstonga.gov/obtain-business-license/obtain-clarkston-business-license.html

## 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/city-government/city-departments/administrativeservices/business-license

## **Counties**

# **Clayton County**

· Register with the Community Development Office.

P.K. Dixon Building, Annex 2 121 South McDonough Street Jonesboro, GA 30236 770-477-3569

https://www.claytoncountyga.gov/government/community-development/formsand-applications/business-license

# **Cobb County**

 Register with the Community Development Department, Business License Division.

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

https://cobbcounty.org/index.php?option=com\_content&view=category&layout=blo g&id=566&ltemid=2106

### **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

https://www.dekalbcountyga.gov/planning-and-sustainability/business-and-alcohol-license

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## **Fulton County**

- No business license is required for nonprofits with 501(c)(3) status, but you must visit the Business Occupational Tax Division Office.
- 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 5:00 p.m.

Phone: (470) 809-7200

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.

446 West Crogan Street Suite 130 Lawrenceville, GA 30046 678-377-4100

https://www.gwinnettcounty.com/web/gwinnett/Departments/PlanningandDevelop ment/LicensingandRevenue

### Other cities and counties

Athens/Clarke County 706-613-3050

https://www.athensclarkecounty.com/138/Business-

**Occupation-Tax** 

Alpharetta 678-297-6086

https://www.alpharetta.ga.us/business/licenses

**College Park** 404-767-1537

http://www.collegeparkga.com/index.aspx?NID=92

East Point 404-270-7185

http://www.eastpointcity.org/planning-community-

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## development/business-license/

Lawrenceville 678-407-6583

https://www.lawrencevillega.org/233/Business-Licensing

Marietta 770-794-5520

https://www.mariettaga.gov/318/Apply-for-a-Business-

**License** 

Roswell 770-594-6235

http://www.roswellgov.com/government/departments/com

munity-development/business-registration

**Sandy Springs** 770-206-2075

http://www.sandyspringsga.gov/business/business-

regulations-and-licensing