



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 using the City of Atlanta's online portal, "ATLCORE". There is a \$75 registration fee, but nonprofits do not have to pay the \$50 zoning fee. Please use Chrome to access the portal as other internet services will not function properly with ATLCORE.
- To renew the license, use the same ATLCORE online portal.

ATLCORE:

<https://www.atlantaga.gov/government/departments/finance/revenue/applying-for-a-business-license>

55 Trinity Avenue, S.W.
Suite 1350
Atlanta, GA 30335
404-330-6270
404-330-6971

City of Clarkston

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

1055 Rowland Street
Clarkston, GA 30021
404-296-6489

<https://www.clarkstonga.gov/business-license>

City of Decatur

- Register with the Finance Office. Nonprofits must pay a \$25 application fee.

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

https://www.decaturga.com/sites/default/files/fileattachments/city_commission/page/13301/licensing_instructions.pdf

&

https://www.decaturga.com/sites/default/files/fileattachments/city_commission/page/13301/occupation_tax_certificate_application.pdf

Counties

Clayton County

- Register with the Community Development Department.

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

<https://www.claytoncountyga.gov/home/showpublisheddocument/13174/637378468426170000>

Cobb County

- Register with the Community Development Department, Business License Division.
- Zoning sign-off is required before the business license application can be approved. The Zoning Office is in the same building as the Business License Division and can be contacted by phone at 770-528-2035.

1150 Powder Springs Street
Suite 400

Marietta, GA 30064
770-528-8410

<https://www.cobbcounty.org/community-development/business-license>

DeKalb County

- Register with the Department of Planning and Sustainability.
- 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.

178 Sams Street
Decatur, GA 30030
404-371-2461

<https://www.dekalbcountyga.gov/planning-and-sustainability/business-license-checklists-guides-and-calendars>

Fulton County

- A business license is required for nonprofits with 501(c)(3) status and you must apply by visiting the Business Occupational Tax Division Office in the Fulton County Government Building.
- Take your 501(c)(3) letter from the IRS with you to the Business Occupational Tax Division Office and fill out an application.

Fulton County Government
Building 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

<https://www.fultoncountyga.gov/inside-fulton-county/fulton-county-departments/finance/business-licenses>

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 300
Lawrenceville, GA 30046
678-377-4100

<https://www.gwinnettcounty.com/web/gwinnett/Departments/PlanningandDevelopment/LicensingandRevenue>

Other cities and counties

Athens/Clarke County 706-613-3050

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

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www.pbpatl.org

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Occupation-Tax

Alpharetta

678-297-6086

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

College Park

404-767-1537

https://www.collegeparkga.com/departments/business_license_occupation_tax

East Point

404-270-7185

<https://www.eastpointcity.org/wp-content/uploads/2022/01/Occupation-Business-Tax-Application.pdf>

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/community-development/business-registration>

Sandy Springs

770-206-2075

<https://www.sandyspringsga.gov/business-regulations-and-licensing>