

## **A Helpful Guide**

### ***Who Needs A Business License in Troup County, Georgia?***

#### **Generally**

A separate license/certificate is required for each branch, separate location or line of business. Any person, including but not limited to an individual (independent contractor), partnership, corporation or limited liability company, who wishes to conduct either directly or indirectly, any business within Unincorporated Troup County must secure a business license. County law states that no person shall engage in business or transact and carry on a business activity, show, or exhibition, without complying with any and all applicable provisions of Chapter 50 of the County Code.

All businesses require our Zoning Department's approval, while regulated businesses require some additional approvals prior to obtaining the business license.

#### **Home-Based Business**

Businesses based in residential areas are allowed in Troup County under certain conditions. Check for the Home Occupation and the Rural Home Occupation regulations in the Troup County Code of Ordinances, call 706-883-1650 to find out if your location qualifies.

#### **Owners of Residential or Commercial Property**

Owners of any number of units of residential and/or commercial rental properties must have a business license. Your business license should be held in the city or county where your 'business office' is located. For example, if you own rental units center in Troup County, but your business office is in Columbus, GA, your license should be there. Residential or commercial complexes with rental offices on-site should be licensed in Troup.

#### **Real Estate Sales Agents**

Real estate sales agents are in business for themselves. While they must be affiliated with a licensed broker, each agent is responsible for payment of his/her own business license.

#### **Independent Contractors**

Independent Contractors are in business for themselves and must obtain a business license prior to commencing work. Generally, if payroll taxes are not deducted from your pay, you are an Independent Contractor.

#### **Out of County or State Businesses**

Each Georgia business is only required to have an occupation tax license in one county or city. Troup County code states that "in the case of an out-of-state business with no location in the state exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall pay an annual occupation tax for such business, trade, profession, or occupation."

#### **Authority to License**

The State of Georgia permits counties to license for both revenue and regulation (Official Code of Georgia, Chapter 13 of Title 48). Municipalities and some counties license business for revenue to broaden the tax base because a business uses, or causes to be used, more governmental services than a residence. County Code Chapter 50 Article II states that anyone who carries on a business of profession without procuring the license is subject to fines and penalties.