



City Of Lake Park

120 N Essa Street
Lake Park, GA. 31636
Office: 229-559-7470
Fax: 229-559-7499

RENEWAL NOTICE

Mobile Food Service

Occupational Tax Licenses are due to the City of Lake Park by May 15

I have enclosed your renewal form(s), make sure you complete **all** information boxes (1-16) on Tax Registration Application, using your company's gross receipts to compute taxes due and be sure to add in the required administrative fee. Please be advised that it is **required** that you submit printed proof of gross receipts* at the time of your renewal. If you fail to submit all the required information, no business license will be issued.

Before a license can be issued the following must be completed and returned to City Hall:

1. Occupation Tax Registration Application (Notary Required)
2. Private Employer Affidavit- with E-Verify Number (Notary Required)
3. Copy of your most recent Food Service Permit for Mobile and Operation
4. Copy of your most recent inspection report for the Base of Operation
5. Previous tax year Gross Receipt
6. Payment via cash or check

Note: The application and affidavit must be signed in front of a notary. The City of Lake Park offers this service at \$4.00 per notary signature, cash only.

Be advised that late fees, penalties, and interest will be added to your renewal fees if you fail to renew within 30 days.

If you have a portable sign, an annual permit will need to be obtained, a fee of \$5.00 per sign. A sign renewal application will be provided upon request.

If you have any questions, please give me a call on 229-559-7470 ext.2.

Sincerely,

Lisa Johnson
City of Lake Park Clerk



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Sec. 8-1. - Definition.

*Gross receipts shall mean the total revenue of the business or practitioner for the period, including without being limited to the following:

- (1) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness.
- (2) Proceeds from commissions on the sale of property, goods, or services.
- (3) Proceeds from rent, interest, royalty, or dividend income; and
- (4) Proceeds from fees charged for services rendered.

Gross receipts shall not include the following:

- (1) Sales, use, or excise tax.
- (2) Sales returns, allowances, and discounts.
- (3) Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. Section 1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. Section 1563(a)(2), or between or among wholly owned partnership or other wholly owned entities.
- (4) Payments made to a subcontractor or an independent agent.
- (5) Governmental and foundation grants, charitable contributions, or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this division, if such funds constitute 80 percent or more of the organization's receipts.
- (6) Proceeds from sales to customers outside the state.

The Occupational tax code starting at Sec. 8-1, gives you lots of weapons to enforce collection of the tax. Any business which does not file its annual return with all requested documentation should not be given an Occupational Tax Certificate, commonly referred to as a Business License. A business cannot legally operate without such a Certificate. Sec. 8-3.13. A business which does not provide the required financial information to verify gross receipts is in violation of Secs. 8-3.6, 8-3.13, 8-3.14 and subject to criminal penalties as provided in those sections. Sec. 8-3.16 authorizes city employees to inspect the books to determine the accuracy of the financial information provided. A written demand for production and inspection of the required documents, with a clear deadline to comply (10 days), should be sent to each noncomplying business. Any business which does not produce the required documents and pay the tax should be cited and brought to City Court.

Under 8-3.17, the business tax certificate/business license of any business which does not file or pay as required is automatically revoked and that business cannot legally operate in the city until all filings and delinquent payments are brought current. Businesses operating without a valid certificate should be cited and fined as provided in Secs. 8-3.14, 16, 17.

***ACCEPTED 1099-NEC Tax Form or Notarized Letter from Accountant if filing an extension.**



Mobile Food Service Establishment Frequently Asked Questions

All Mobile Food Service Establishments permitted in Georgia shall comply with Chapter 511-6-1
For a copy of rules & regulations, click here: <https://dph.georgia.gov/document/document/food-service-rules-and-regulations-511-6-1/download>

Definitions.

1. "Authorization to operate"- means approval from a county board of health to operate within its jurisdiction for a mobile food service establishment (MFSE) that is permitted in another county that is referred to as the county of origin.
2. "County of Origin"- County where the permit holder's base of operations is located.
3. "Good standing"- MFSE has active permits, authorizations issued are not terminated or revoked, and there are no public health or safety concerns associated with the establishment.
4. "Mobile Food Service Establishment" – A food service establishment that includes both the base of operation (commissary) and mobile food service unit(s).

Q: How do I start a Mobile Food Service Establishment (MFSE) (i.e., commissary with a mobile unit/truck) in Georgia?

A: First, determine the local ordinances for the county of origin where you want to operate. Some cities and counties do not allow mobile food units/trucks – these are separate from health department requirements. You can review local ordinances through the city or county planning and zoning office.

Next, you are required to have a Base of Operation or Commissary. It should be within a reasonable distance from where you want to operate your unit/truck, since you will need to make daily trips to dump wastewater, refill water tanks and restock supplies.

The final step is to obtain permits from the health department for your Base of Operation and your unit/truck. (It is highly recommended that you do this before you invest any money.)

Q: How do I obtain the required permits or authorizations to operate from the health department?

A: When initiating a mobile food service establishment, you are required to apply for permits for your Base of Operation and your unit/truck at the health department in the county of origin. You will need to submit your menu, a to-scale diagram or sketch of the layout of the Base of Operation and the unit/truck, pictures of your unit/truck (inside and outside), and pay any fees charged by the health department.

Beginning January 1, 2023, permits for MFSEs operating from their county of origin will be recognized in outside counties. Prior to operating, permit holders are required to apply for authorization to operate from the health department in the outside county where they intend to operate their mobile unit/truck. For more information contact your local county board of health for more details:

<https://dph.georgia.gov/document/document/environmental-health-county-phone-numbers/download>

Q: Are there any fees associated with obtaining permits and authorizations to operate?

A: Yes, there are fees associated with obtaining permits and authorizations to operate. Fees for authorizations to operate will be associated with administrative costs for the verification of permits in the county of origin. Fees are determined by county boards of health.

Q: Why do I have to have a Base of Operation? Can I share a base or an existing restaurant's equipment or space?

A: The permit holder for each mobile food service unit/truck is required to have his or her own Base of Operation where wastewater from the unit/truck will be dumped and water tanks refilled. The Base is also the place where you will store and/or prepare food, and wash, rinse and sanitize any dishes or utensils that are too big to be washed on the unit/truck. Cleaning and servicing the unit/truck will also be done at the Base of Operation. The permit holder must return to their Base of Operation daily. Sharing space or equipment is **not allowed** due to liability and for traceback purposes should there be a foodborne illness outbreak. Two separate permit holders are not allowed to share equipment and space.

Q: Do I need a full commercial kitchen at my Base of Operation if I'm only selling hot dogs or snow cones?

A: The absolute minimum that is required at a Base of Operation is a dump station or mop sink, a handwashing sink, and a potable fresh water supply tap. Your menu and the equipment you have in your unit/truck will determine what else may be needed at your Base of Operation. During the plan review, the health department will let you know if other equipment is required at your Base of Operation.

Q: Can my Base of Operation be at my house?

A: It depends. The Georgia Food Service Rules and Regulations prohibit food service establishment operations conducted in a private home or in a room used as living or sleeping quarters. However, if local zoning and other ordinances allow for the use of your private property as a Base of Operation, and you have an area that is completely separate from residential use (e.g., an outbuilding in your yard), then the health department may allow you to use your property as a Base of Operation. You may be required to make modifications to your septic system or sewer for wastewater disposal and provide proof that water from your individual well meets drinking water standards set forth by the Georgia Environmental Protection Division, if your home is not served by a municipal drinking water supply.

Q: Why do I need to obtain an authorization to operate for each outside county in which I operate my unit/truck?

A: In May 2022, HB 1443 was signed into law that mandated that an MFSE permitted in any county within the State of Georgia shall have that permit recognized in all other outside counties within the state. According to O.C.G.A. §26-2-373, the Georgia Department of Public Health (DPH) is the agency with authority to promulgate rules and policies regarding the recognition and authorization of these MFSEs wishing to operate within these outside counties if they have an active permit. As a result, DPH developed an authorization process for MFSE operators to utilize when operating in outside counties. [Refer to Application for Authorization to Operate in Multiple Counties](#)

Q: What happens if I have permits in counties outside my county of origin on or before, Jan 1, 2023?

A: According to the new law, once a mobile food service establishment is permitted by the county of origin, that permit shall be recognized by all outside counties in the state of Georgia. Therefore, if you have permits in other counties outside your county of origin (or county where your commissary/base of operation is located), then prior to Dec 31, 2022, you should receive notice from the local board of health that issued these permits, that these permits will be closed, effective by a specific date. The closure of the permits is because under the new law a permit is no longer required by counties outside the county of origin. This also means fees associated with those permits will not renew. However, to continue to operate within the county in compliance with the new law, the permit holder must be authorized by the local department of health to operate in the county. The permit holder must apply for authorization through the new mobile authorization process. Through the new process, the local health department will verify that the mobile food service establishment's permits received in the county of origin are maintained in good standing and that the mobile food service establishment has been operating with no public health or safety concerns. If the mobile food service establishment has been operating in good standing and has no public health or safety concerns, the local county board of health will issue the mobile food service establishment authorization to operate within the county's jurisdiction and operations can resume within that county.

Q: Do I need an inspection for authorization?

A: No. You will not receive an inspection for authorization. However, MFSE may be subject to periodic and unannounced inspections in any outside county where its permit has been recognized. Inspections are conducted at the discretion of the health authority.

Q: Where can I park my unit/truck when I'm not using it?

A: When the unit/truck is not in use, it can be stored at your Base of Operation or another location that has been approved by the health department.

Q: Can I just drive around and serve food anywhere in the county for which I have a permit or in outside counties for which I have authorization to operate?

A: Wherever you plan to stage your unit/truck to sell food, you must have written approval from the property owner. You must ensure that a working restroom is within 200 feet and have a written restroom agreement from the business that allows you and your employees to have access during the time you are there. (If tables are provided for customers, then the restroom must be available to them as well.) Finally, you must inform the health department of all vending locations and times for your unit/truck prior to operating at those locations.

Q: May I operate at a temporary food event such as fairs or festivals with an authorization to operate in an outside county?

A: Yes. However, the event shall be included as one of your locations on your route/location sheet **and** you shall return to your base of operation daily. If you **do not** return to your base of operation daily for a fair or festival, you would need to apply for a Temporary Food Service permit within that outside county to continue operating at that event.

For more information: <https://dph.georgia.gov/environmental-health/food-service>