



CITY OF ATLANTA
DEPARTMENT OF FINANCE | OFFICE OF REVENUE | BUSINESS TAX DIVISION
55 TRINITY AVENUE, S.W. – SUITE 1350
ATLANTA, GEORGIA 30303
PHONE: (404) 330-6270 | WEB: WWW.ATL311.COM



GOING OUT OF BUSINESS SALE

Requirements for the issuance of a **Going Out of Business Sale** license is prescribed in the Atlanta Code of Ordinances, Sections 58-61 through 58-88.

A **Going Out of Business Sale** is defined as a sale held out in such a manner as to reasonably cause the public to believe that upon the disposal of the stock or goods on hand the business will cease and be discontinued, including but not limited to the following sales: adjuster's, adjustment, alteration, assignee's bankrupt, benefit of administrator's, benefit of creditor's, benefit of trustees, building coming down, closing, creditor's committee, creditor's end, executor's final days, forced out, forced out of business, insolvent's last days, lease expires, liquidation, loss of lease, mortgage sale, receiver's, trustee's, quitting business.

Prerequisites and Requirements:

1. Licensee must present an inventory list to submit with the application.
2. The period of time the sale will be conducted must be noted.
3. Licensee should provide a copy of any advertisement(s) of the “Going Out of Business Sale”.
4. Licensee must have been in business at the current location for twelve (12) months.
5. Pay of \$100.00 should be issued and made payable to the City of Atlanta to cover a 30-day sale. Any applicant for a renewal license under this division shall submit to the chief financial officer with the renewal application a renewal license fee of \$100.00 to cover an additional 30 days. The renewal license may be granted at the discretion of the chief financial officer.
6. The license is valid for thirty (30) days, excluding Sunday and holidays.
7. The current license must be relinquished by the commence date of the “Going out of Business Sale”.



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Per Section 58-83 of the Atlanta Code of Ordinance, a person desiring to conduct a sale shall make a written application to the chief financial officer setting forth and containing the following information:

1. The true name and address of the owner of the goods to be the object of the sale _____

2. The true name and address of the person from whom the applicant purchased the goods to be sold and the price therefor, and if not purchased, the manner of acquisition _____

3. A description of the place where the sale is to be held _____

4. The nature of the occupancy, whether by lease or sublease and the effective date of the termination of the occupancy.

5. The dates of the period of time in which the sale is to be conducted _____



6. A full and complete statement of the facts in regard to the sale; including the reason for the urgent and expeditious disposal of goods thereby and the manner in which it will be conducted_____

7. The means to be employed in advertising the sale, together with the proposed content of any advertisement_____

8. A complete and detailed inventory of the goods to be sold at the sale as disclosed by the applicant's records. The inventory shall be attached to and become part of the required application.

ACKNOWLEDGEMENT AND CONFIRMATION

I declare under penalty of making false declaration, that I am authorized to complete this form and to the best of my knowledge and belief, it is a true, correct and complete statement made in good faith.

Signature Title Date