

STATE LICENSE REQUIRED (A Few Examples)

Alarm Agency – State license & Fingerprint card
Architect
Attorney
Auctioneer
Automobile Dealer, Used
Automotive Parts Dealer, Used
Barber - **Shop license & Individual Barber's license**
Beautician - **Shop license & Individual Cosmetologist License**
Chiropractor
Contractor – **Commercial & Residential**
Contractor - **Electrical, Electric Signs**
Contractor - **Low Voltage Alarm Systems**
Contractor - **Low Voltage Communications Systems**
Contractor - **Low Voltage Electrical, Unrestricted**
Contractor - **Fire Protection Sprinkler Systems**
Contractor - **Heating, Refrigeration, Air Conditioning**
Contractor - **Plumbing**
Contractor - **Prefabricated Building Erection/Installation**
Counseling Service - **Personal**
Counselor, Marriage and Family
Day Care Center – **Bright From the Start Certificate (SIC 8351, 8352, 8353, 8354)**
Dentist
Exterminator, Pest Control Service
Funeral Director
Hair Salon – [Salon license & Tech. license]
Hearing Aid Dealer
Landscape Architect
Nail Salon – [Salon license & Tech. license]
Motor Vehicle Dealer
Polygraph Examiner
Physician –
Practitioners
Private Detective
Psychologist
Professionals, **as defined by State law**
Real Estate Agent (Broker) -
Security Agency – State license & fingerprint card
Therapist
Veterinarian
Warehouse (O.C.G.A. 10-4-10)

ALL agencies and individuals who are required by law to obtain a State license will **NOT** be issued a local license. A current State of Georgia license **MUST** be included with all new and renewal applications to obtain a Chatham County Business occupational Tax Certificate.

Flat Tax in Lieu of Reporting Profitability Ratio Bracket. Under State law, each person engaged in the practice of a profession as described in O.C.G.A. § 48-13-9 (c) (1)through (18); Such professional practitioners are as follows: attorney; physician; osteopath; chiropractor; podiatrist; dentist; optometrist; psychologist; veterinarian; landscape architect; marriage and family therapist, social worker, and professional counselor. If you are a professional practitioner who is eligible for this option, and if you and all members of your firm elect to pay the flat per-practitioner tax this year, check the block on this line and submit your \$400 tax payment. If this option is taken, each practicing professional in your firm must also submit a business tax return and pay the per-practitioner fee OR your firm may file one return, attach a list of practicing professionals, and pay a tax totaling \$400 per professional. If you and your firm elect to pay a business tax based on gross receipts; your firm must list all practitioners and attach the list to a single business tax return for the firm.