

OCCUPATIONAL TAX SCHEDULE

The business tax amounts (Includes a \$75 base tax) for the various brackets or ranges of gross receipts in each profitability class are shown below: If renewed after March 1st include the late fee.

Business Tax by Profitability Class A – F

Bracket	Base Rates Range in Dollars	A .00047	B .00057	C .00067	D .00077	E .00087	F .00097
1	\$0 - \$30,000 *LATE FEE	\$82 \$25	\$84 \$25	\$85 \$25	\$86 \$25	\$88 \$25	\$89 \$25
2	\$30,001 - \$100,000 *LATE FEE	105 \$25	112 \$25	118 \$25	125 \$25	131 \$25	138 \$25
3	\$100,001 - \$200,000 *LATE FEE	145 \$25	160 \$25	175 \$25	190 \$25	205 \$25	220 \$25
4	\$200,001 - \$300,000 *LATE FEE	192 \$25	217 \$25	242 \$25	267 \$26.70	292 \$29.20	317 \$31.70
5	\$300,001 - \$500,000 *LATE FEE	263 \$26.30	303 \$30.30	343 \$34.30	383 \$38.30	423 \$42.30	463 \$46.30
6	\$500,001 - \$750,000 *LATE FEE	368 \$36.80	431 \$43.10	493 \$49.30	556 \$55.60	618 \$61.80	681 \$68.10
7	\$750,001 - \$1,000,000 *LATE FEE	486 \$48.60	574 \$57.40	661 \$66.10	748 \$74.80	836 \$83.60	875 \$87.50
8	\$1,000,001 - \$2,000,000 *LATE FEE	780 \$78	930 \$93	1,080 \$108	1,230 \$123	1,380 \$138	1,530 \$153
9	\$2,000,001 - \$3,000,000 *LATE FEE	1,250 \$125	1,500 \$150	1,725 \$172.50	2,000 \$200	2,250 \$225	2,500 \$250
10	\$3,000,001 - \$4,000,000 *LATE FEE	1,720 \$172	2,070 \$207	2,420 \$242	2,770 \$277	3,120 \$312	3,470 \$347
11	\$4,000,001 - \$5,000,000 *LATE FEE	2,190 \$219	2,640 \$264	3,090 \$309	3,540 \$354	3,990 \$399	4,440 \$444
12	\$5,000,001 - \$6,000,000 *LATE FEE	2,660 \$266	3,210 \$321	3,760 \$376	4,310 \$431	4,860 \$486	5,410 \$541
13	\$6,000,001 - \$8,000,000 *LATE FEE	3,365 \$336.50	4,065 \$406.50	4,765 \$476.50	5,465 \$546.50	6,165 \$616.50	6,865 \$686.50
14	\$8,000,001 - \$10,000,000 *LATE FEE	4,305 \$430.50	5,205 \$520.50	6,105 \$610.50	7,005 \$700.50	7,905 \$790.50	8,805 \$880.50
15	\$10,000,001 and over *LATE FEE	4,775 \$477.50	5,775 \$577.50	6,775 \$677.50	7,775 \$777.50	8,775 \$877.50	9,775 \$977.50
*Please note that any renewals received after the March 1st deadline will incur a late fee. The late fee greater of \$25 or 10% of amount due is indicated in red.							

ALL business licenses expire on December 31st.

Calculating License Fees

1. New Businesses determine your gross receipt bracket by estimating the income for the coming Tax Year. The number to the left indicates the bracket number. Renewals: gross receipt is determined by the previous year's gross revenue.
2. Match the Tax Profitability class (A-F) shown on the Business Tax Renewal Form with the gross receipt bracket selected to determine fee.

Payments are received Monday - Friday from 8:00AM thru 4:00PM in the form of Cash, Check, Credit Card, or Money Order made payable to Chatham County (No cash accepted over \$150).

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.