

**CHATHAM COUNTY**  
**PRORATED BUSINESS TAX SCHEDULE**  
**Effective July 1 - December 31 (1/2 of the yearly rate)**

The business tax amounts (which include a \$75 base tax) for the various brackets or ranges of gross receipts in each profitability class are shown below:

**Business Tax by Profitability Class A - F**

<b>Bracket #</b>	<b>Base Rates Range in Dollars Gross Receipts</b>	<b>A .00047</b>	<b>B .00057</b>	<b>C .00067</b>	<b>D .00077</b>	<b>E .00087</b>	<b>F .00097</b>
<b>1</b>	\$0 - \$30,000	\$41	\$42	\$42.50	\$43	\$44	\$44.50
<b>2</b>	\$30,001 - \$100,000	52.50	56	59	62.50	65.50	69
<b>3</b>	\$100,001 - \$200,000	72.50	80	87.50	95	102.50	110
<b>4</b>	\$200,001 - \$300,000	96	108.50	121	133.50	146	158
<b>5</b>	\$300,001 - \$500,000	131.50	151.50	171.50	191.50	211.50	231.50
<b>6</b>	\$500,001 - \$750,000	184	215.5	246.50	278	309	340.50
<b>7</b>	\$750,001 - \$1,000,000	243	287	330.50	374	418	437.50
<b>8</b>	\$1,000,001 - \$2,000,000	390	465	540	615	690	765
<b>9</b>	\$2,000,001 - \$3,000,000	625	750	862.50	1,000	1,125	1,250
<b>10</b>	\$3,000,001 - \$4,000,000	860	1,035	1,210	1,385	1,560	1,735
<b>11</b>	\$4,000,001 - \$5,000,000	1,095	1,320	1,545	1,770	1,995	2,220
<b>12</b>	\$5,000,001 - \$6,000,000	1,330	1,605	1,880	2,155	2,430	2,705
<b>13</b>	\$6,000,001 - \$8,000,000	1,682.50	2,032.50	2,382.50	2,732.50	3,082.50	3,432.50
<b>14</b>	\$8,000,001 - \$10,000,000	2,152.50	2,602.50	3,052.50	3,502.50	3,952.50	4,402.50
<b>15</b>	\$10,000,001 and over	2,387.50	2,887.50	3,387.50	3,887.50	4,387.50	4,887.50

**ALL business licenses expire on December 31<sup>st</sup>.**

**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).**

**Renewals received after March 1<sup>st</sup> will be penalized by adding the greater of \$25 or 10% of amount due. Renewals must include current state license copies (where required) to be fully processed. Incomplete applications will be returned.**

Business Tax Returns, accompanied by payments, can be mailed to Chatham County Building Safety and Regulatory Services, P.O. Box 8161, Savannah, GA 31412. <https://buildingsafety.chathamcountyga.gov/> click Licensing tab to print forms.

## **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  
Hearing Aid Dealer  
Landscape Architect  
Nail Salon - Salon license & Nail 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.