



Chatham County ~ Department of Building Safety & Regulatory Services
 Occupational Tax Division ~ P.O. Box 8161, Savannah, GA 31412-8161
 Physical Address: 1117 Eisenhower Drive, Suite D, Savannah GA 31406
 Office: 912-201-4300 | Fax 912-201-4301 | Website: <https://buildingsafety.chathamcountyga.gov/>

Occupational Tax Renewal Application

All Renewals are due annually, on or before March 1st

Submitting payment to Chatham County does not automatically renew the business tax application. To ensure successful renewal, applicants must meet all necessary requirements and submit the required documentation. This includes providing proof of compliance with all applicable regulations and obligations, such as providing the required proof of income, proof of current paid fire description, licenses and permits. Business Tax Certificates are not transferrable. If the ownership and/or responsible party of the business has changed, the new owner(s) and/or responsible party must submit the New Business Packet which can be found on our website.

☐ Amend License Number: _____ Calendar Year: _____ Tax Class: _____

1. Renewing Applicant's Information:

Name: _____
Your relationship with this business: ☐ Manager ☐ Officer ☐ Registered Agent ☐ Sole Owner ☐ Partner(s)

Contact Phone: _____ Cell Phone: _____ Email: _____

2. Business Information: ☐ Individual ☐ Corporation (INC., LLC) ☐ Partnership

Corporation Name: _____

Advertised Business Name: _____

Business Address: _____ City: _____ State: _____ Zip Code: _____

Business Phone: _____ Other Phone: _____ Email: _____

3. Mailing Address: _____ City: _____ State: _____ Zip: _____

4. Type of Business:

Dominant Activity _____ Secondary Activity _____

5. E-Verify # _____ or Exempt ☐

6. ☐ I Elect to pay a \$400 Flat Tax in Lieu of Reporting profitability ratio bracket and paying a tax based on profitability ratio.

Certain **PRACTITIONERS OF THE PROFESSIONS** may elect to pay **\$400 per practitioner** in lieu of reporting and paying a tax on profitability ratio. Check the list of professions on the back of this form to determine eligibility for this option. If you are eligible, and if you and all members of your firm elect to pay the flat **Per-PRACTITIONER** tax this year, check the box. (attorney, physicians, chiropractor, dentist, landscape architect, psychologist, veterinarian, osteopath, optometrist, podiatrist, social worker, professional counsel, and marriage and family therapist). **MUST PROVIDE CURRENT STATE OF GEORGIA PROFESSIONAL LICENSE.**

NUMBER OF PRCTITIONERS: _____

7. Enter Number from Tax Schedule

BRACKET

Provide proof of income of how the gross receipts bracket entered on line 7 was factored.

\$16-109 – The most recent Federal & State Income Tax Return or Profit & Loss Statement between January 1 through December 31

Fee Amount From Tax schedule \$ _____

Late Fee Add the greater of \$25 or 10% fee from tax schedule \$ _____

\$ _____

Total Amount Due: \$ _____

I, the undersigned applicant, hereby register said business to operate within unincorporated Chatham County limits, and certify I am the person authorized by the business herein named to file this application, including any accompanying documents. I further certify that all statements and information provided on and with this application is true, correct, and complete.

Signature of Applying Applicant _____

Application Date _____

INSTRUCTION FOR COMPLETING THIS BUSINESS TAX APPLICATION

This is a multi-purpose form, to be used for applying for a new business tax certificate or amend a previously filled business tax application in unincorporated Chatham County. Check the appropriate box at the top of the form. Business Tax Renewals must be paid by March 1st annually to avoid a penalty. Business owners are responsible for ensuring their business tax licenses are renewed annually regardless of the US Postal System.

1. Provide your legal name, which must be your individual name and not the name of a business or organization.
2. Enter the street address where your business is **physically located**. The definition of business location does not include a temporary work site which serves a single customer of project.
3. Provide mailing address if different from business address.
4. Enter the dominant activity of your business. The dominant business activity is defined as the activity which is the major source of income of the business that conducts multiple activities. Such dominant business activity represents the largest percentage of business revenue but may not represent most of the revenue. Your business will be classified according to the dominant activity. Enter secondary activities of your business that are not considered in the dominant business activity.
5. E-Verify: Georgia law, O.C.G.A. § 36-60-6, requires all businesses with more than ten (10) employees, who are seeking an occupational tax certificate/business license or other document required to operate a business with a county or city to sign an affidavit attesting that they are registered for and use E-Verify. If you need assistance in completing the registration process or need additional information relating to E-Verify, call their customer service number at 1-888-464-4218, email them at E-Verify@dhs.gov or visit their website at <http://www.dhs.gov/e-verify>.
6. **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.
7. Your estimated gross receipts will determine the initial year's business tax due. Enter in this block the bracket number from the enclosed Business Tax Schedule which represents the estimated gross receipts for the first year. If your business will only be in operation for a portion of the year, annualize your actual gross receipts by dividing the estimated gross receipts by the number of months left in this year.

Signature Block: The person who is authorized by your business to submit this return form must sign the form and enter his/her title.

INCLUSIONS: Gross receipts mean the total revenue of the occupation, business, or practitioner for the period, including but not limited to the following:
Total Income, whether produced from inside or outside Chatham County, unless the business or practitioner has already paid a business tax on the income produced outside Chatham County;
Total income without deduction for cost of goods or expenses incurred;
Gain from trading the stocks, bonds, or capital assets or instruments of indebtedness;
Proceeds from commissions on the sale of property, goods, or services;
Proceeds from fees for services rendered; and
Proceeds from rent, interest, royalty, or dividend income.

EXCLUSIONS: Gross receipts **shall not include** the following:
Sales, use, or excise tax;
Sales returns, allowances, and discounts;
Proceeds from sales to customers outside of Georgia;
Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts issue;
Gross Income on alcoholic beverage sales covered by an alcohol license;
Inter-organizational sales of transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. 1563 (a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. 1563 (a)(2);
Governmental and foundation grants, charitable contribution, or interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered if such funds constitute 80% or more of the organization's receipts.

Refer to the Business Tax Schedule for your Business Tax by Profitability Class and enter the tax amount for the gross receipts Bracket identified on 14 above. Obtain the Profitability Class from the Occupational Tax Clerk for your Dominant Business Activity. (For renewal tax returns, if the renewal fee is paid or postmarked after March 1, add a delinquent payment penalty of the greater of \$25 or 10% of the tax amount due.)

Regulatory Fees: Any business of the type listed below operating within the unincorporated limits of Chatham County shall pay a regulatory fee in lieu of a business tax to Chatham County or other jurisdiction: Auctioneer, Drug Paraphernalia, Escort Service, Fortune Teller, Massage Therapist, Massage Parlor, and Mobile Home Park. See Clerk for Regulatory fee. Section **§16-132**

Prorated Business Tax: New tax certificates issued between July 1 and December 31, shall have Business Tax prorated to one-half (½) of the yearly rate. Regulatory fees and businesses designated as seasonal are not proratable.

Seasonal Business: Certain type businesses that are normally conducted for only a portion of the year. Businesses that are recognized as seasonal will not be required to renew their tax certificate by the yearly deadline; will have no proration of fees, and no late penalty. These include, but not limited to: Firewood sales, Ice Cream trucks, Fruit & Vegetables (from stand or vehicle), Tax Preparation services, Chimney Sweeping or Cleaning, Cut Flowers & House Plants (from cart or stand), and Christmas Tree & Pumpkin sales.

NOTICE: §16-125 The Occupational Tax Section, through its officers, agents, employees, or representatives, may inspect the books and records of a business for the purpose of determining the accuracy of the information provided on the returns and shall have the right to inspect the books and records of the business at the registered business location in Chatham County, Georgia. Further, upon request of the Occupational Tax Section, such business shall submit books and records within ten (10) business days to the Occupational Tax Section office for inspection by a representative of Chatham County. Failure to make such books and records available at the business location and failure to submit such books and records to the Occupational Tax Section within ten (10) days, if so requested, shall be considered a violation of this Article and punishable by immediate revocation of the business license as outlined in 16-131 of this Article.



Chatham County ~ Department of Building Safety & Regulatory Services
Occupational Tax Division ~ P.O. Box 8161, Savannah, GA 31412-8161
Physical Address: 1117 Eisenhower Drive, Suite D, Savannah GA 31406
Office: 912-201-4300 | Fax 912-201-4301 | Website: <https://buildingsafety.chathamcountygga.gov/>

*****OFFICIAL USE ONLY*****

Zoning Approval:

This location ☐ Is ☐ Is **NOT** properly zoned for the proposed business use. Zoning District _____

If *not*, please explain:

Zoning Administrator: _____ Date: _____

Fire Approval:

This proposed business & location ☐ Does ☐ Does **NOT** meet the Chatham County Local Ordinances. Occupancy Load _____

If Not, please explain:

Fire Inspector: _____ Date: _____

Police Approval:

Any previous complaints from CCPD: ☐ Yes ☐ No Criminal Background Record: ☐ Yes ☐ No

If Yes, please explain:

This business and/or applicant: ☐ Is ☐ Is **NOT** approved by CCPD.

Police Department: _____ Date: _____

CHATHAM COUNTY OCCUPATIONAL TAX APPLICATION REQUIREMENTS

The following documentation will be required before your application can be renewed and processed.

- **Proof of paid Chatham County Fire Fee:**
- **Proof of Gross Receipts:** Provide the most recent Federal & State Income Tax Return or Profit & Loss Statement between Jan 1 through Dec. 31
- **State License:** Required for ALL State Regulated Professions
- **Copy of Driver's License / State ID/ Passport** (applicant currently listed on license)
- **Change of Ownership:** Required for business ownership change. Must be completed by previous owner.

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**).

It is important to ensure that license renewals are submitted on or before March 1st to avoid penalties. The penalty for late renewals is either \$25 or 10% of the amount due, whichever is the greater.

Building Safety website: <https://buildingsafety.chathamcountyga.gov/>

BSRS Occupational Tax Phone: (912) 201-4302

GA Sales Tax: Department of Revenue (912) 748-5199 or <https://dor.georgia.gov/taxes/business-taxes/sales-use-tax>

Corporation Information: GA Secretary of State (404) 656-2817 <https://sos.ga.gov/>

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:

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 as indicated in red. (by adding the greater of \$25 or 10% of amount due)							

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
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 in order 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.