

## 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	\$1 - \$30,000	\$82	\$84	\$85	\$86	\$88	\$89
2	\$30,001 - \$100,000	105	112	118	125	131	138
3	\$100,001 - \$200,000	145	160	175	190	205	220
4	\$200,001 - \$300,000	192	217	242	267	292	317
5	\$300,001 - \$500,000	263	303	343	383	423	463
6	\$500,001 - \$750,000	368	431	493	556	618	681
7	\$750,001 - \$1,000,000	486	574	661	748	836	875
8	\$1,000,001 - \$2,000,000	780	930	1,080	1,230	1,380	1,530
9	\$2,000,001 - \$3,000,000	1,250	1,500	1,725	2,000	2,250	2,500
10	\$3,000,001 - \$4,000,000	1,720	2,070	2,420	2,770	3,120	3,470
11	\$4,000,001 - \$5,000,000	2,190	2,640	3,090	3,540	3,990	4,440
12	\$5,000,001 - \$6,000,000	2,660	3,210	3,760	4,310	4,860	5,410
13	\$6,000,001 - \$8,000,000	3,365	4,065	4,765	5,465	6,165	6,865
14	\$8,000,001 - \$10,000,000	4,305	5,205	6,105	7,005	7,905	8,805
15	\$10,000,001 and over	4,775	5,775	6,775	7,775	8,775	9,775

***\*(Effective July 1<sup>st</sup> – Dec. 31<sup>st</sup> Fees are Prorated half (1/2))***

### 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.

***ALL licenses Expire December 31<sup>st</sup> of the year issued.  
Renewals made after March 1<sup>st</sup> will be penalized by adding the greater of \$25 or 10% of amount due.***

**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 \$100).**

## 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.