

Occupational Tax Schedule

Number of employees. The tax rate determined by number of employees for each business, trade, profession, or occupation is as follows and will be developed and updated from time to time by the city administrator. This rate is based on the maximum number of employees associated with each business.

Number of Employees	Tax Liability
0—5	\$165.00
6—10	\$250.00
11—20	\$500.00
21—30	\$750.00
31—50	\$1,000.00
51 plus	\$1,500.00

See Sec. 13-4. Occupational Tax Levied; restrictions.

Home Occupations

An occupational tax of seventy-five dollars (\$75.00) shall be established for those businesses and professions recognized under Appendix A, Comprehensive Zoning Ordinance, Article V, Sec. 58, Home occupations.

Professionals

Practitioners of professions as described in O.C.G.A. § 48-18-9 (c)(1) through (18) shall elect as their entire occupation tax one (1) of the following:

- (1) The occupation tax based on number of employees.
- (2) A fee of one hundred fifty dollars (\$150.00) per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner paying according to this paragraph shall not be required to provide information to the local government relating to the gross receipts of the business or practitioner. The per-practitioner fee applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.

Regulatory Fees

Business	Regulatory Fee (All fees are per year unless noted)
Carnivals, circuses and fairs (fees shall be waived sponsored by the Board of Education with security provided)	\$100.00 per day
*Malt beverages sale (package or on premises)	\$500.00
*Wine sales (package or on premises)	\$500.00
*Liquor sales (package)	\$5,000.00
*Liquor sales (on premises)	\$2,500.00
Auctioneer	\$200.00
*Peddlers of all other products, regulatory fee per individual peddler	\$200.00
Taxicab and limousine operators	\$200.00 per vehicle, per year
Firearm ranges	\$200.00
Firearms dealers	\$400.00
Massage establishment	\$400.00
Dealers in gold, silver and precious metals	\$600.00
Fortunetellers/palm readers	\$600.00
Tobacco retailer	\$600.00
*Boarding house	\$1,200.00
Tattoo artist	\$0
Impound Lots	\$1,200.00
Flea Market	\$1,200.00
Pain Clinic	\$1,200.00
Escort services	\$1,200.00
Pawnbrokers/title loan	\$1,200.00
Automotive salvage yard	\$600.00
*Adult entertainment and sexually oriented businesses	\$1,200.00
Scrap metal salvage dealers	\$1,200.00
Recycling/repurposing center	\$1,200.00.