

Business Categories

All Business and/or business activities will be classified into one of the following categories:

1. Commercial Business	Generally includes all businesses located within the county (i.e. shops, restaurants, offices, hotels, etc.) and some located out of county conducting business with the county. Also includes Commercial and Residential rental/lease property.
2. Building Contractors	Engineers, General and Specialty
3. Contract Employees	Those persons not specifically considered employees under State and/or Federal regulations.
4. Home Occupations	Includes all home based businesses and home offices.
5. Delivery Vehicles	All commercial delivery vehicles require a business license.
6. Miscellaneous	Includes all business activity not categorized above.

Tax Rates

Business License taxes consist of four parts (1) a \$75.00 non-refundable administrative fee, (2) an per worker employee fee, (3) a \$50.00 minimum flat tax, and (4) a gross receipt tax based on an estimated gross receipts figure.

Listed below are general business license fee only. These fees will not necessarily apply to all business types. Additionally, there may also be other permit, inspection, or background fees depending on your business activity. Contact **Finance & Administration at 678-382-6750**.

Business & Occupational Tax Rates				
Tax Class	Administrative Fee	Employee Fee	Gross Receipts Tax - Minimum	Rate Per Dollar Gross Receipts
Class1	\$75.00	\$4.00	\$50.00	0.000180
Class2	\$75.00	\$6.00	\$50.00	0.000300
Class3	\$75.00	\$8.00	\$50.00	0.000420
Class4	\$75.00	\$10.00	\$50.00	0.000540
Class5	\$75.00	\$12.00	\$50.00	0.000660
Class6	\$75.00	\$14.00	\$50.00	0.000780