


## DEKALB COUNTY BUSINESS REGISTRATION RENEWAL APPLICATION 2020 FILING REQUIREMENTS

330 W. PONCE DE LEON AVE. | DECATUR GA 30031 | (404) 371-2461 | FAX (404) 371-2946

<b>DeKalb County Business and Occupational Tax</b>	Consists of four parts: (1) Base administrative fee \$75.00; (2) Minimum gross receipts tax \$50.00; (3) Business tax on gross receipts over \$20,000; and (4) Employee fee per worker including the owner/operator, and anyone working in the business. <i>(See instructions on how to complete form)</i>		
<b>Due Dates</b>	<b>FILING*</b> <b>February 1, 2020</b>		<b>PAYMENTS</b> <b>April 15, 2020</b>
<b>Penalty Due Date</b>	Postmarked or received after: Feb. 1, 2020 - <b>\$100.00</b> Mar. 1, 2020 - <b>\$300.00</b> Apr. 1, 2020 - <b>\$600.00</b>		Postmarked or received after: Apr. 15, 2020 <b>10%</b> of Tax Due
<b>Interest Due Date (1% per month)</b>			Postmarked or received after April 15, 2020
<b>Required Documents*</b>	<ul style="list-style-type: none"> <li>▪ Evidence of State Registration (if applicable)</li> <li>▪ Evidence of Qualification (if applicable)</li> <li>▪ 2018 Federal Tax Return (only forms and schedule to prove gross receipts) or affidavit from Accounting Firm</li> <li>▪ No Change Affidavit (Enclosed)</li> <li>▪ Affidavit Verifying Status For County Public Benefit (SAVE) (if applicable)</li> <li>▪ E-Verify Affidavit</li> <li>▪ 2020 Business Occupational Tax Renewal Application</li> <li>▪ Copy of Licensee's secure &amp; verifiable document (Driver's License)</li> </ul>		
<b>How to Make a Payment</b>	<b>Pay Online:</b> Make a one-time payment using your debit or credit card at our website. <u>We do not accept Discover or American Express cards.</u> Scan below for direct access. 	<b>Mail to:</b> Department of Planning & Sustainability - Division of Business Licensing P.O. Box 100020 Decatur, GA 30031-7020  Cashier's Check or Money Order for the exact amount due payable to <b>DeKalb County Business License.</b>	<b>In-Person:</b> 330 W. Ponce de Leon Ave. 2 <sup>nd</sup> Floor Decatur, GA 30030  <b>No Cash.</b> All other payment methods except Discover and American Express.

**Delay Processing - Failure to fully complete and submit all required documentation will delay the processing of your renewal application. Any incomplete application(s) and/or forms will be mailed back to the business operator for completion.**

**REMINDER: Please note:** Business occupation tax certificates shall not be transferable. Transfer of ownership of the business shall be considered as the termination of the business and the establishment of a new business. Filing a new registration application and payment of applicable fees and taxes shall be required of the new owner of the business. Failure to file a new registration application and to pay any applicable fees shall be grounds for revocation. Any attempt to transfer a business occupation tax certificate itself shall be punished as provided in [section 1-10](#) of this Code.

**DEKALB COUNTY BUSINESS REGISTRATION  
2020 RENEWAL APPLICATION**

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BUSINESS INFORMATION					
<b>RENEWAL TYPE</b> <input type="checkbox"/> Initial <input type="checkbox"/> Subsequent		<b>BUSINESS ACCOUNT #:</b> <b>EXCISE ACCOUNT #:</b>		<input type="checkbox"/> <b>CHECK HERE IF NO LONGER OPERATING DATE CLOSED:</b> _____	
<b>Legal/ Entity Name:</b>			<b>Trade Name:</b>		
<b>Phone:</b>		<b>Email:</b>			
<b>Physical (Location) Address (Street, City, State, Zip) P. O. Box Not Permitted</b>					
					GA
BUSINESS OCCUPATION TAX					
<b>1. GEORGIA GROSS RECEIPTS (2020 ESTIMATE)</b>					
<b>2. EXEMPTION</b> <span style="float: right;"><b>\$20,000.00</b></span>					
<b>3. TAXABLE GROSS RECEIPTS</b> <i>(Subtract line 2 from line 1, if negative enter \$0.00)</i>					
<b>4. GROSS RECEIPT TAX</b> <span style="float: right;">NAICS: _____</span> <i>(Multiply line 3 by Rate, if more than \$50,000.00 Enter \$50,000.00)</i> <span style="float: right;">Rate: _____</span>					
<b>5. <input type="checkbox"/> EMPLOYEE FEE <input type="checkbox"/> PROFESSIONALS ELECTION *</b> <span style="float: right;"><b>Number of Employees or Practitioners</b></span> <i>(At least one, include owner/operator)</i> <i>(Multiply # of Employees or Practitioners by Rate)</i> <i>Required E-Verify # if 10 or More Employees _____</i> <span style="float: right;"><b>Rate</b> _____</span>					
<b>6. ADMINISTRATIVE FEE \$75.00 (Nonrefundable/ Nontransferable)</b>					
<b>7. FLAT TAX FEE \$50.00</b>					
<b>8. PRIOR YEAR BALANCE (Add lines 8a &amp; 8b)</b>					
<b>2019 GROSS RECEIPT</b>	<b>(A)</b> Gross Receipts	<b>(B)</b> Exemption	<b>A - B = (C)</b> Taxable Gross Receipts <i>(if negative enter \$0.00)</i>	<b>(D)</b> Gross Receipt Tax Rate	<b>C x D = (E)</b> Gross Receipt Tax <i>(Max \$50,000.00)</i>
ACTUAL		<b>\$20,000.00</b>			
ESTIMATED		<b>\$20,000.00</b>			
<b>A. GROSS RECEIPTS TAX DUE (Actual Tax Due minus Estimated Tax Due)</b>					
<b>2019 EMPLOYEES/ PROFESSIONALS ELECTION*</b>	<b>(F)</b> <input type="checkbox"/> EMPLOYEE (E) <input type="checkbox"/> PRACTITIONER (P)	<b>(G)</b> Number of Employees or Practitioner	<b>(H)</b> Employee or Practitioner Tax rate	<b>G x H = (I)</b> Employee or Practitioner Tax Due	
ACTUAL					
ESTIMATED					
<b>B. EMPLOYEE/ PRACTITIONER TAX DUE (Actual Tax Due minus Estimated Tax Due)</b>					
<b>9. OTHER CREDITS/ ADJUSTMENTS</b>					
<b>10. SUB-TOTAL BUSINESS OCCUPATION TAX DUE (Add lines 4, 5, 6, 7, 8 &amp; 9)</b>					
<b>11. LATE FILING PENALTY (Renewal postmark after February 1st)</b>					
<b>12. LATE PAYMENT PENALTY 10% of Occupation Tax Due subtotal postmark after April 15<sup>th</sup> (line 10)</b>					
<b>13. INTEREST 1% per month of Occupation Tax Due subtotal postmark after April 15<sup>th</sup> (line 10)</b>					
<b>14. TOTAL BUSINESS OCCUPATION TAX DUE (Add lines 10, 11, 12 &amp; 13)</b>					
ACCEPTANCE AND ACKNOWLEDGEMENT					
I certify that the 2019 ACTUAL figures are true and correct, and the 2020 ESTIMATE for this year is a good faith estimate or last year's actual.					
<b>Print Owner's/ Authorized Agent Full Name</b>			<b>Signature</b>		<b>Date</b>

\*Professionals Election O.C.G.A 48-13-9 (C)(2). Flat Fee of \$400.00/ Professional Practitioner.

Business Name \_\_\_\_\_

License #/Occupation Tax # \_\_\_\_\_

- Business Occupation Tax Certificate  
 Alcohol License

**AFFIDAVIT VERIFYING STATUS FOR COUNTY PUBLIC BENEFIT APPLICATION**

**O.C.G.A. § 50-36-1(e)(2)**

By executing this affidavit under oath, as an applicant for a Business License / Occupational Tax Certificate as referenced in O.C.G.A. § 50-36-1, from DeKalb County the undersigned applicant verifies one of the following with respect to my application for public benefit:

**Do not check more than ONE option.**

- 1) I am a United States citizen, 18 years of age or older.
- 2) I am a legal permanent resident of the United States 18 years of age or older.
- 3) I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: \_\_\_\_\_.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A § 50-36-1(e)(1), with this affidavit. The secure and verifiable document provided with this affidavit can best be classified as: (i.e. driver's license, I-551, I-766, Passport, etc.)

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, of the Official Code of the State of Georgia.

Executed on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Printed Name of Applicant

SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Applicant Phone Number

\_\_\_\_\_  
NOTARY PUBLIC  
My Commission Expires: \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_ LICENSE #/OCCUPATION TAX # \_\_\_\_\_  
NUMBER OF EMPLOYEES (COMPANY-WIDE) \_\_\_\_\_

**PRIVATE EMPLOYER AFFIDAVIT PURSUANT TO O.C.G.A. § 36-60-6(d)**

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

**SECTION 1. Please check only one:**

(A) On January 1st of the below-signed year, the individual, firm, or corporation employed **more than ten (10)** employees<sup>1</sup>

\*\*\* If you select Section 1(A), please fill out Section 2 and then execute below.

(B) On January 1st of the below-signed year, the individual, firm, or corporation employed **ten (10) or fewer** employees.

\*\*\* If you select Section 1(B), please **skip** Section 2 and execute Section 3 below.

**SECTION 2.**

**The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:**

\_\_\_\_\_  
Name of Private Employer

\_\_\_\_\_  
Federal Work Authorization User Identification Number

\_\_\_\_\_  
Date of Authorization

-----  
**SECTION 3.**

**I hereby declare under penalty of perjury that the foregoing is true and correct.**

**Executed on \_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_ in \_\_\_\_\_(city), \_\_\_\_\_ (state).**

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC  
My Commission Expires: \_\_\_\_\_

<sup>1</sup>Sec. 15-27 Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

**BUSINESS LICENSE RENEWAL AFFIDAVIT – 2020**

The undersigned, \_\_\_\_\_, being duly sworn, says the following:  
(Licensee)

1. Have there been changes of ownership of the establishment?  Yes  No If yes, please explain  
\_\_\_\_\_
2. There have been no changes in any information and data contained in and furnished with my original DeKalb County Business Registration application.
3. In the past year, have you been convicted of or pleaded nolo contendere to a violation of any federal, state, or county law concerning crime of moral turpitude, misdemeanor, or violation of this Code directly relates to the business for which the certificate is sought? If yes, please explain the violation and provide the date of adjudication and the court of adjudication:  
\_\_\_\_\_  
\_\_\_\_\_
4. I am familiar with all laws, rules and regulations of the State of Georgia and all ordinances of DeKalb County covering the operation of the business establishment I will operate under this renewal.

I swear that all the information contained in the original application is true and I understand that such application is made a part of this renewal application and the renewal is based upon the information contained in the original application. DeKalb County sec. 15-45(a). A license issued pursuant to the provisions of this division shall be denied, suspended or revoked by the director if the licensee furnishes fraudulent or untruthful information in the original, renewal or transfer application for a license or omits information required in the original, renewal or transfer application for a license and for failure to pay all fees, taxes or other charges imposed under the provisions of this chapter.

Sworn to and subscribed to before me

\_\_\_\_\_  
Licensee's Signature

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Notary Public

\_\_\_\_\_  
My commission expires:  
(SEAL)

## DEKALB COUNTY BUSINESS LICENSE (WITHOUT ALCOHOL) RENEWAL APPLICATION

### 2020 FILING INSTRUCTIONS

**330 W. PONCE DE LEON AVE. | DECATUR | GA | 30031 | PH (404) 371-2461 | FAX (404) 371-2946**

<b>LINE 1</b> GEORGIA GROSS RECEIPTS	<b>ENTER 2020 Estimated Gross Receipt</b> as defined by DeKalb County Ordinance Section 15-27(9).
<b>LINE 2</b> EXEMPTION	<b>\$20,000.00 Allowance</b>
<b>LINE 3</b> TAXABLE GROSS RECEIPTS	<b>Subtract LINE 2 from LINE 1, If Negative ENTER "0".</b>
<b>LINE 4</b> GROSS RECEIPT TAX	<b>STEP 1</b> Use the DeKalb County Business Occupation Tax Table to get the <b>Gross Receipt Tax Rate</b> that corresponds to the first three (3) digits of your <b>NACIS CODE</b> , which describes the primary business activity.
	<b>STEP 2</b> <b>ENTER Gross Receipt Tax Rate</b> identified in <b>STEP 1</b> .
	<b>STEP 3</b> Multiply <b>LINE 3</b> by Gross Receipt Tax Rate entered in <b>STEP 2</b> . (if the total is more than \$50,000.00 ENTER <b>(\$50,000.00)</b> )
<b>LINE 5</b> EMPLOYEE/ PROFESSIONALS ELECTION	<b>STEP 1</b> Select <b>ONLY</b> one.
	<b>STEP 2</b> <b>ENTER</b> number of Employee(s) or Practitioner(s) ( <i>At least one (1), including owner or operator</i> )
	<b>STEP 3</b> <b>Enter Employee Rate</b> which corresponds with the first three (3) digits of your <b>NACIS CODE</b> from the DeKalb County Business Occupation Tax Table or; <b>Enter Practitioner Rate of \$400.00</b>
	<b>STEP 4</b> Multiply the number of Employee(s) or Practitioner(s) identified on <b>LINE 5, STEP 2</b> , by Employee Rate or Practitioner Rate <b>LINE 5, STEP 3</b>
<b>LINE 6</b> ADMINISTRATIVE FEE	<b>\$75.00 (Nonrefundable or Nontransferable)</b>
<b>LINE 7</b> FLAT TAX FEE	<b>\$50.00 FEE</b>
<b>LINE 8</b> PRIOR YEAR BALANCE	<b>STEP 1</b> <b>ENTER 2019 GROSS RECEIPTS ACTUAL &amp; ESTIMATED in (Column A)</b>

DEPARTMENT OF PLANNING & SUSTAINABILITY

<p><b>LINE 8</b> PRIOR YEAR BALANCE</p>	<p><b>STEP 2</b> Subtract Exemption (\$20,000.00) from Gross Receipts Actual &amp; Estimated in <b>(Column A)</b> If <b>Negative</b> ENTER "0".</p> <p><b>STEP 3</b> ENTER <b>Gross Receipt Tax Rate</b> identified in <b>LINE 4 STEP 1</b> in <b>(Column D)</b></p> <p><b>STEP 4</b> Multiply the result of <b>LINE 8, STEP 2 (Column C)</b> by <b>LINE 8, STEP 3 (Column D)</b>. If more than \$50,000.00 ENTER <b>(\$50,000.00)</b></p> <p><b>STEP 5</b> Subtract Estimated Gross Receipt Tax from Actual Gross Receipt Tax</p> <p><b>STEP 6</b> Select <b>ONLY</b> one <b>(Column F)</b> and Enter <b>(E)</b> for Employee or <b>(P)</b> for Practitioner</p> <p><b>STEP 7</b> ENTER Actual and Estimated number of Employee(s) or Practitioner(s) in <b>(Column G)</b></p> <p><b>STEP 8</b> Enter <b>Employee Rate</b> which corresponds with the first three (3) digits of your <b>NACIS CODE</b> from the DeKalb County Business Occupation Tax Table or; Enter <b>Practitioner Rate of \$400.00</b> in <b>(Column H)</b></p> <p><b>STEP 9</b> Multiply the number of Employee(s) or Practitioner(s) identified on <b>LINE 8 STEP 7 (Column G)</b>, by Employee Rate or Practitioner Rate <b>LINE 8 STEP 8 (Column H)</b></p> <p><b>STEP 10</b> Subtract Estimated Employee(s) or Practitioner Tax Due from Actual Employee(s) or Practitioner Tax Due <b>(Column I)</b></p> <p><b>STEP 11</b> ENTER the <b>SUM</b> of <b>LINE 8A &amp; LINE 8B</b></p>
<p><b>LINE 9</b> OTHER CREDITS/ ADJUSTMENTS</p>	<p>ENTER ANY CREDITS FOR OVERPAYMENT MADE IN PREVIOUS YEARS</p>
<p><b>LINE 10</b> SUBTOTAL BUSINESS OCCUPATION TAX DUE</p>	<p>ENTER sum of LINES 4, 5, 6, 7, 8 &amp; 9</p>
<p><b>LINE 11</b> LATE FILING PENALTY</p>	<p>ENTER penalty amount base on renewal application postmarked or received after Due Dates;</p>

**DEPARTMENT OF PLANNING & SUSTAINABILITY**

	<b>Due Dates</b>	<b>Penalty Amount</b>
	<b>February 1, 2020</b>	<b>\$100.00</b>
	<b>March 1, 2020</b>	<b>\$300.00</b>
	<b>April 1, 2020</b>	<b>\$600.00</b>
<b>LINE 12</b> LATE PAYMENT PENALTY	Multiply <b>LINE 10 by 10%</b> , renewal application payment postmarked or received after April 15, 2020.	
<b>LINE 13</b> INTEREST	Multiply <b>LINE 10 by 1% PER MONTH</b> , renewal application payment postmarked or received after April 15, 2020	
<b>LINE 14</b> TOTAL BUSINESS OCCUPATION TAX DUE	<b>ENTER sum of LINES 10, 11, 12, &amp; 13</b>	

***Thank you for completing your 2020 Business License Renewal Forms! The following options are available for you to submit your forms and pay your fees:***

**Option 1 – Submit Forms via Email and Pay Online**

Complete and submit the renewal application along with the required documentation to [bllicense@dekalbcountyga.gov](mailto:bllicense@dekalbcountyga.gov). Once received, allow one (1) week for review and processing. Upon completion, the department will generate fees and post to your account for online payment. **(You must register online to make payments online)**. Afterward, the Business License Department will mail your renewal license once your payment is confirmed.

**Option 2 – Submit Forms and Payment via Mail**

Complete and submit the renewal application along with the required documentation and payment to DeKalb County Business License P.O. Box 100020 Decatur, GA. 30031-7020. Once received, allow two (2) weeks for review and processing. After the Business License Department has reviewed and processed your application, we will mail your renewal license. We will send an invoice to you if, **Payment remitted is incorrect or if there are any variances amongst the 2018 Actual Gross Receipts reported and the 2018 Tax Return.**

**Option 3 – Submit Forms and Payment in Person**

Complete and bring your renewal application along with the required documentation and payment to 330 W. Ponce de Leon Ave. 2<sup>nd</sup> floor Decatur, GA 30030. Intake will review the application for completeness. **The customer will be advised by the Business License Department, if you owe additional fees, as a result of variances between the 2018 Actual Gross Receipts reported and the 2018 Tax Return.** Please allow one (1) week for the final review after submission. After the Business License Department has reviewed and processed your application, we will mail your renewal license.





**DEKALB COUNTY BUSINESS OCCUPATION TAX TABLE**

First Three (3) Digits of NACIS CODE	Gross Receipts Tax Rate	Employee Fee	Description of Primary Business Activity	Tax Class
111	0.0009	\$10.00	Crop Production	4
112	0.0007	\$8.00	Animal Production	3
113	0.0009	\$10.00	Forestry and Logging	4
114	0.0009	\$10.00	Fishing, Hunting and Trapping	4
115	0.0013	\$14.00	Crop Production Support Activities	6
153	0.0009	\$10.00	Forestry Support Activities	4
211	0.0011	\$12.00	Oil and Gas Extraction	5
212	0.0009	\$10.00	Metal Ore Mining	4
213	0.0009	\$10.00	Mining Support Activities	4
221	0.0005	\$6.00	Electric, Gas, and Sanitary Services	2
233	0.0007	\$8.00	Construction-Building, Developing and General Contractors	3
234	0.0007	\$8.00	Heavy Construction Other Than Building-Contractors	3
235	0.0007	\$8.00	Construction-Special Trade Contractors	3
311	0.0005	\$6.00	Manufacturing - Food	2
312	0.0009	\$10.00	Manufacturing-Beverage and Tobacco Product	4
313	0.0009	\$10.00	Manufacturing-Textile Mills	4
314	0.0009	\$10.00	Manufacturing-Textile Product Mills	4
315	0.0009	\$10.00	Manufacturing-Apparel	4
316	0.0007	\$8.00	Manufacturing-Leather and Leather Products	3
321	0.0007	\$8.00	Manufacturing-Lumber and Wood Products, Excepts Furniture	3
322	0.0007	\$8.00	Manufacturing-Paper and Allied Products	3
323	0.0011	\$12.00	Manufacturing-Printing, Publishing and Allied Industries	5
324	0.0007	\$8.00	Manufacturing-Petroleum and Coal Products	3
325	0.0013	\$14.00	Manufacturing-Chemicals and Allied Products	6
326	0.0005	\$6.00	Manufacturing-Plastics and Rubber Products	2
327	0.0007	\$8.00	Manufacturing-Stone, Clay, Glass and Concrete Products	3
331	0.0009	\$10.00	Manufacturing-Primary Metal Industries	4
332	0.0011	\$12.00	Manufacturing-Fabricated Metal Products, Except Machinery & Transport	5
333	0.0009	\$10.00	Manufacturing-Machinery, Except Electrical	4
334	0.0009	\$10.00	Manufacturing-Computer and Electronic Product	4
335	0.0007	\$8.00	Manufacturing-Electrical Equipment, Appliance and Component	3
336	0.0013	\$14.00	Manufacturing-Transportation Equipment	6
337	0.0009	\$10.00	Manufacturing-Furniture and Fixtures	4
339	0.0009	\$10.00	Manufacturing-Miscellaneous Manufacturing Industries	4
421	0.0003	\$4.00	Wholesale Trade-Durable Goods	1
422	0.0005	\$6.00	Wholesale-Trade-Nondurable Goods	2
441	0.0003	\$4.00	Retail Trade-Motor Vehicle Parts Dealers	1
442	0.0007	\$8.00	Retail Trade-Home Furniture, Furnishings, and Equipment Stores	3
443	0.0007	\$8.00	Retail Trade-Electronics and Appliance Stores	3
444	0.0007	\$8.00	Retail Trade-Building Materials, Hardware, Garden Supply Dealers	3
445	0.0007	\$8.00	Retail Trade-Food Stores	3
446	0.0007	\$8.00	Retail Trade-Health and Personal Care Stores	3
447	0.0005	\$6.00	Retail Trade-Gasoline Service Stations	2
448	0.0007	\$8.00	Retail Trade-Apparel and Accessory Stores	3
451	0.0007	\$8.00	Retail Trade-Sporting Goods, Hobby, Book and Music Stores	3
452	0.0007	\$8.00	Retail Trade-General Merchandise Stores	3
453	0.0007	\$8.00	Retail Trade-Miscellaneous Stores	3
454	0.0007	\$8.00	Retail Trade-Non store Retailers, Not Elsewhere Classified	3
481	0.0005	\$6.00	Air Transportation	2
482	0.0003	\$4.00	Railroad Transportation	1
483	0.0005	\$6.00	Water Transportation	2
484	0.0009	\$10.00	Truck Transportation	4
485	0.0003	\$4.00	Transit and Ground Passenger Transportation	1
486	0.0005	\$6.00	Pipeline Transportation, Except Natural Gas	2
487	0.0003	\$4.00	Scenic and Sightseeing Transportation	1
488	0.0013	\$14.00	Transportation Support Activities	6
492	0.0013	\$14.00	Couriers and Messengers	6
493	0.0009	\$10.00	Warehousing and Storage	4
511	0.0011	\$12.00	Publishing Industries	5



**DEKALB COUNTY BUSINESS OCCUPATION TAX TABLE**

First Three (3) Digits of NACIS CODE	Gross Receipts Tax Rate	Employee Fee	Description of Primary Business Activity	Tax Class
512	0.0009	\$10.00	Motion Pictures and Sound Recording Industries	4
513	0.0003	\$4.00	Broadcasting and Telecommunications	1
514	0.0013	\$14.00	Information and Data Processing Services	6
522	0.0013	\$14.00	Credit Intermediation and Related Activities	6
523	0.0013	\$14.00	Investment and Commodity	6
524	0.0013	\$14.00	Insurance Carriers (Underwrites)	6
525	0.0013	\$14.00	Funds, Trusts and Other Financial Vehicles	6
531	0.0013	\$14.00	Real Estate	6
532	0.0009	\$10.00	Rental and Leasing Services	4
533	0.0013	\$14.00	Lessors of Other Non-financial Intangible Asset	6
541	0.0013	\$14.00	Professional, Scientific and Technical Services	6
551	0.0013	\$14.00	Management of Companies and Enterprises	6
561	0.0013	\$14.00	Administrative and Support Services	6
562	0.0009	\$10.00	Waste Management and Remediation Services	4
611	0.0013	\$14.00	Educational Services	6
621	0.0013	\$14.00	Health Practitioners	6
622	0.0013	\$14.00	Hospitals	6
623	0.0013	\$14.00	Nursing and Residential Care Facilities	6
624	0.0013	\$14.00	Social Services	6
711	0.0013	\$14.00	Perform Arts, Spectator Sports and Related Industries	6
712	0.0011	\$12.00	Museums, Historical Sites	5
713	0.0013	\$14.00	Amusement, Dance, Theater, and Sports	6
721	0.0007	\$8.00	Hotels, Motels, Campgrounds	3
722	0.0007	\$8.00	Retail Trade-Eating and Drinking Places	3
811	0.0009	\$10.00	Repair and Maintenance	4
812	0.0013	\$14.00	Dry-cleaning and Laundry Services	6
813	0.0009	\$10.00	Civic and Social Organizations	4
814	0.0013	\$14.00	Private Households	6
<b>PROFESSIONALS ELECTION O.C.G.A 48-13-9 (c)(2)</b>				
First Three (3) Digits of NACIS CODE	Gross Receipts Tax Rate	Professional Rate	Description of Primary Business Activity	Tax Class
541	0.00	\$400.00	Professional, Scientific and Technical Services	7
621	0.00	\$400.00	Health Practitioners	7