

*The Department of Finance...because customer service is important to us*

The City of Atlanta is committed to serving you our valued customer. To that extent, this tax guide is intended to be a useful reference as to the source of the financial resources that are dedicated to delivering quality customer service.

The Department of Finance mission is to provide effective stewardship over public funds and assets and to provide financial management leadership for city government. Our vision is to excel in carrying out our mission to serve you and city government.

The Department of Finance, Office of Revenue collects and records taxes due to the City of Atlanta. This tax guide provides a brief description of the city taxes, water, wastewater, solid waste, licenses, permits and other charges for services. Our goal is to provide you with a general overview of the City's diverse revenue base.

Taxes and fees that apply to both individuals and to businesses are included in this tax guide.

Please be mindful that not everything you need to know is contained within these pages. If you wish for more detailed information, the Directory at the back of this Tax Guide gives the locations and telephone numbers of City staff and officials who can answer your questions.

In addition, please visit our website at [www.atlantaga.gov](http://www.atlantaga.gov) and select Department of Finance or you may visit our Office of Revenue located at 55 Trinity Avenue Suite 1350, Atlanta, Georgia 30303. Our customer service number is 404-330-6270.

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## I. TAXES

### a. Ad Valorem or Property Tax

The City of Atlanta imposes a tax on real estate and personal property in the City. Property tax revenues are derived from the millage rate and the tax digest. Property tax revenues are used to support city operations and maintenance, bonded indebtedness, and park improvements.

Property tax returns must be filed with the Board of Tax Assessor's Office each year. The Tax Commissioner's Office is responsible for the collection of taxes for Fulton County government, School Boards, the State of Georgia and the cities of Atlanta, East Point and Mountain Park.

**For information on filing a return in Atlanta/Fulton, please contact the Fulton County Tax Assessor's Office at 404-730-6440.**

**For information on filing a return in Atlanta/DeKalb, please contact the DeKalb County Tax Assessor's Office at 404-371-2471.**

Effective July 1, 2003 Solid Waste fees will be collected by the Fulton County Tax Commissioner and DeKalb County Tax Commissioner, respectively.

This fee supports solid waste collection and disposal, street maintenance, and recycling for the residents of the City of Atlanta. For more information regarding solid waste collections, you may contact Fulton County Customer Service at 404-730-6535 or DeKalb County Customer Service at 404-298-4000.

### **Calendar for City of Atlanta Taxpayers in Fulton County**

January 1- April 1	Request change in assessment/property value
May 1	Apply to receive homestead exemption
July	Tax bills mailed to owners
August 15	Tax due date

#### **Contact Information:**

#### **Fulton County Residents**

#### **In Person Payment Locations**

Office Hours Monday-Friday 8:00 AM- 4:30 PM

**North Service Center**  
7741 Roswell Road NE  
Atlanta, GA 30350

**South Service Center**  
5600 Stonewall Tell Road  
College Park, GA 30349

**Alpharetta Square Office**  
289 South Main Street Suite 205  
Alpharetta, GA 30004

**Fulton County Government Center**  
141 Pryor Street Suite 1113  
Atlanta, GA 30303

**Telephone Number:** 404-730-6100

**Tax Assessor's Office**  
**Fulton County Government Center**  
141 Pryor Street  
Suite 1113,  
Atlanta, GA 30303

**Telephone Number:** 404-730-6100

**Note: Online payment is available**

**Fulton Tax Commission web address:**  
<http://www.fultoncountytaxes.org>

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## **Calendar for City of Atlanta Taxpayers in DeKalb County**

January 2 - March 1	Request change in assessment/property value
June 1 – March 1	Apply to receive homestead exemption
July	Tax bills mailed to owners
August 15	Tax due date

### **DeKalb County Residents**

#### **In Person Payment Locations**

Office Hours Monday-Friday 8:00 AM- 5:00 PM

**South Office**  
2389 Wesley Chapel Rd.  
Suite 101 A  
Decatur, GA 30035

**Central Office**  
4380 Memorial Dr.  
Suite 100  
Decatur, GA 30032

**North Office**  
1358 Dresden Dr. NE  
Atlanta, GA 30319

**Telephone Number:** 404-298-4000

**Payment Mailing Address**

DeKalb County Tax Commissioner  
P.O.Box 100004  
Decatur, GA 30031-7004

**Tax Assessor's Office:** 404-371-2471

**Note: Online payment is available**

**DeKalb Tax Commissioner Web address:**  
<http://www.co.DeKalb.ga.us>

**b. Real Estate Transfer Tax**

The Real Estate Transfer Tax is levied on the sale or transfer of real estate located in Atlanta. The tax is at the rate of \$1 for the first \$1,000 or fractional part of \$1,000 and at the rate of 10 cents for each additional \$100 or fractional part of \$100 on each deed, instrument, or other writing by which any lands, tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers. This tax is paid to each respective counties Clerk of the Superior Courts.

**c. Intangible Recording Tax**

This is a tax that is due and payable on each instrument securing one or more long-term notes at the rate of \$1.50 per each \$500 or fraction thereof of the face amount of all notes secured by real property. The holder (lender) of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located within 90 days

from the date of the instrument executed to secure the note. The maximum tax on a single instrument is \$25,000. This tax is paid to each respective counties Clerk of the Superior Courts.

d. **Local Option Sales Tax**

Fulton County imposes a 1% local option sales tax (LOST) which is shared between the county and the municipalities within the county based on population. The City of Atlanta's share of the one percent LOST is 42.87%. For more information, please visit the Georgia Department of Revenue website: [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov). **Additional contact information for tax administration:**

Georgia Department of Revenue  
Local Government Services Division  
Distributions Section  
4245 International Parkway, Suite A  
Hapeville, Georgia 30354-3918  
**Phone:** (404) 675-1547  
**Fax:** (404) 675-1552

e. **City of Atlanta Special 1% Sales and Use Tax**

The Special 1% Sales and Use Tax (SSUT) is levied for the purpose of funding water and wastewater capital projects in the City of Atlanta. This one percent (1%) tax is collected for retail sales and use occurring within the corporate limits of the city of Atlanta. The 1% SSUT is reported and paid on the State Sales and Use Tax Form. For more information, please visit the Georgia Department of Revenue website: [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov). The purpose of this tax is to assist with funding renovations to the water and wastewater system. **Additional contact information for tax administration:**

Georgia Department of Revenue  
Local Government Services Division  
Distributions Section  
4245 International Parkway, Suite A  
Hapeville, Georgia 30354-3918  
**Phone:** (404) 675-1547  
**Fax:** (404) 675-1552

**f. Insurance Premium Tax**

The Insurance Premium Tax is charged to each and every insurance company, domestic, or foreign operating within the State of Georgia. Each company pays a tax of 2 ¼ percent on the gross direct premiums. The premium tax is remitted to the Georgia Department of Insurance. The City of Atlanta’s share is based upon the population of the city in relation to all incorporated cities and the state population.

**II. PUBLIC UTILITY FRANCHISE TAX**

The public utility franchise tax is levied pursuant to Franchise Agreement and is collected monthly, quarterly, or annually. The tax is based upon a negotiated percent of gross revenue or linear footage for the fair and reasonable compensation for the use of the City’s right-of-way in providing public utility services which include telecommunications, electric, and gas.

A Franchise does not guarantee the universal use of the right-of-way. Each site specified use of the right-of-way should be assessed during the permit application process for that particular site. The Franchise Agreement is the initial authorization or renewal issued by the City which authorizes the occupation and use of the streets to construct, install, operate, upgrade, repair, maintain and remove equipment used to provide telecommunication services.

Note: This fee is not associated with other franchise agreements with the City.

**Calendar**

Fees are paid on a quarterly basis.

<b>Quarter</b>	<b>Due Date</b>
First quarter	April 1
Second quarter	July 1
Third quarter	October 1
Fourth quarter	January 1

**Contact Information**

**City of Atlanta**  
Office of Revenue  
55 Trinity Avenue S.W.  
Suite 1350  
Atlanta, Georgia 30303

**Telephone Number:** 404-330-6270



### III. WATER/WASTEWATER FEES

The City of Atlanta collects water and wastewater fees. If you are a residential, commercial, or industrial customer, you will be assessed water/wastewater fees. This fee is necessary in order to comply with federal and state water quality laws and regulations.

The wastewater charge is based upon the quantity of water used by the premises or facility as measured by a water meter. Wastewater fees or surcharges are due at the same time as the water bills for a parcel of land, building, premise or facility.

**Note:** If you are a senior citizen and meet certain income levels, you may be eligible for a senior citizen water discount.

#### Contact Information

<b>Water, Sewer and Infrastructure Projects:</b>	404-529-9211
<b>General Customer Service:</b>	404-658-6500
<b>Water Service/Repair Concerns:</b>	404-658-7220
<b>Sewer Service Concerns:</b>	404-624-0751 Extension 2
<b>Care &amp; Conserve:</b>	404-885-1889

### IV. SOLID WASTE FEES

A solid waste service charge is assessed to the owner of each parcel within the City. This service charge is recommended each year by the Public Works Commissioner, subject to the approval of the City Council, to provide sufficient revenue for the solid waste collection and disposal system.

**Note:** If you are a senior citizen and meet certain income levels, you may be eligible for a senior citizen discount.

#### Calendar

July 1        Bills mailed  
August 15    Due date

#### Contact Information

Current Year Charges 2003 to present (Fulton County): 404-730-6535  
Current Year Charges 2003 to present (DeKalb County): 404-298-4000  
Prior Year Charges 2002 and prior (City of Atlanta): 404-330-6270  
Request bulk rubbish/trash: (City of Atlanta) 404-330-6333

**Payment Location for Solid Waste Bills from 2003 through present**

**DeKalb County Residents**  
**In Person Payment Locations**

Office Hours Monday-Friday 8:00 AM- 5:00 PM

**South Office**

2389 Wesley Chapel Rd.  
Suite 101 A  
Decatur, GA 30035

**Central Office**

4380 Memorial Dr.  
Suite 100  
Decatur, GA 30032

**North Office**

1358 Dresden Dr. NE  
Atlanta, GA 30319

Phone Number 404-298-4000

**Fulton County Residents**  
**In Person Payment Locations**

Office Hours Monday-Friday 8:00 AM- 4:30 PM

**North Service Center**

7741 Roswell Road NE  
Atlanta, GA 30350

**South Service Center**

5600 Stonewall Tell Road  
College Park, GA 30349

**Alpharetta Square Office**

289 South Main Street Suite 205  
Alpharetta, GA 30004

**Fulton County Government Center**

141 Pryor Street Suite 1113  
Atlanta, GA 30303

**Telephone Number:** 404-730-6100

## **Contact information for solid waste collection service**

**Note:** Request can be submitted in person, by fax or mail a copy of your settlement statement to the following address:

City of Atlanta  
Department of Public Works  
Customer Service Division  
55 Trinity Avenue, Suite 4800  
Atlanta, GA 30303-0326

**Telephone Number:** 404-330-6333  
**Fax Number:** 404-658-7704

## **V. BUSINESS LICENSE & EXCISE TAXES**

### **DOING BUSINESS IN ATLANTA**

Listed below are some of the steps and requirements to open a business in Atlanta.

1. Apply for a Business License Tax Account Number. Call 404-330-6270 or visit the Office of Revenue, Business Tax Division located at 55 Trinity Avenue, Suite 1350. Our customer service representative will provide you with a packet of information which will explain our filing procedures.
2. There is a non-refundable \$75 registration fee for all new businesses. This fee is payable at the time of registration by guaranteed funds only (cash, Visa, MasterCard, certified bank check or money order). **NO PERSONAL OR COMPANY CHECKS ARE ACCEPTED.** New businesses registering by mail must enclose the registration fee and should allow 6-8 weeks before receiving a temporary license.
3. Certain business categories require regulatory permits or approvals before registration may be completed. Please contact the Business Tax Division to see if your business is within one of these categories.
4. Vendor Permits on Public Property must be obtained through the Atlanta Police Department, Permits Division located at 675 Ponce De Leon Avenue Atlanta, Georgia prior to the submission of a business tax application.

5. Vendors on private property must provide a notarized letter from the property owner authorizing the vendor to operate on the property to the business license division prior to submitting the request for permit to the Atlanta Police Department.

**a. General Information for All Applicants**

All entities conducting business in the City of Atlanta are required to possess a current business license.

**The current year business tax fee is computed based on two separate criteria:** (1) Estimated Gross Revenue and (2) Number of Employees. The *Estimated Gross Revenue* amount filed in the prior year is adjusted by *Actual Gross Revenue* amount when filing for the next year's business license.

**Business Licenses are not transferable.** A transfer of ownership is considered to be the termination of one business and establishment of another. A new license application should be filed by the new owner of the business. The previous owner of the business should file the final return.

**Business owners with two or more locations** are required to possess separate business license for each location.

Note: The information requested on the Business License Application is required in accordance with the City of Atlanta Code of Ordinances. It is important to note that all businesses are subject to audit by the Department of Finance.

**b. New Business License Applicant**

**New businesses** that commenced on or after January 1<sup>st</sup> shall register and file application for business license before engaging in business.

Application for new business can be obtained:

**City of Atlanta- Office of Revenue**  
Business Tax Division-Suite 1350  
55 Trinity Avenue S.W.  
Atlanta, GA 30303

**Telephone Number : 404-330-6270**

**c. Insurance License**

There is an annual tax in the amount of \$150.00 levied upon each insurer doing business within the City of Atlanta for each separate location. For a business organization engaged in the business of lending money or transacting sales involving term financing the insurer shall pay an additional license fee of \$52.50 per location each year.

**Contact Information**

**City of Atlanta- Office of Revenue**  
Business Tax Division-Suite 1350  
55 Trinity Avenue S.W.  
Atlanta, GA 30303

**Telephone Number: 404-330-6270**

**d. Alcohol Beverage Tax**

The alcohol tax is a tax imposed on businesses operating within the City that sells distilled spirits, spirituous liquors, beer or domestic wine, and malt beverages. The alcohol tax is capped at \$5,000 per operator which is set by the State of Georgia.

**Calendar**

October 1 Permit renewals mailed by police department

**e. Hotel/Motel Excise Tax**

This tax is imposed on the rental of a hotel room to accommodate paying guests. The term "hotel" includes any hotel, motel, inn, guest house, lodge, tourist camp, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

Every operator maintaining a business in the City and renting guestrooms, shall collect a 7% seven percent tax of the amount paid by each occupant of a room with sleeping accommodations in a hotel. The tax shall not be imposed on permanent residents and excludes governmental agencies.

The occupant of any room or rooms is liable for payment of this tax. The tax is collected from the occupant by the hotel operator, acting as an agent for the City of Atlanta. The Office of Revenue issues monthly tax coupons each year to simplify tax payments.

**Calendar – Due Date**

Tax due on or before the 20<sup>th</sup> day of the each month.

**Contact Information**

**City of Atlanta- Office of Revenue**  
Business Tax Division-Suite 1350  
55 Trinity Avenue S.W.  
Atlanta, GA 30303

**Telephone Number : 404-330-6270**

**f. Car Rental Excise Tax**

A tax in the amount of 3% of reported gross receipts is levied upon each car rental charge collected by any rental motor vehicle operator. It shall be levied only at the time and place where a customer pays a sales tax with respect to the rental charge.

**Calendar**

Tax due on or before the 20<sup>th</sup> day of each month

**Contact Information**

**City of Atlanta- Office of Revenue**  
Business Tax Division-Suite 1350  
55 Trinity Avenue S.W.  
Atlanta, GA 30303

**Telephone Number: 404-330-6270**

**g. Alcohol Tax by the Drink**

This tax is levied in addition to other taxes imposed by the law upon every purchase of an alcoholic beverage (does not include beer or wine) by the drink in the City of Atlanta in the amount of 3% three percent of the purchase price. All taxes collected by any agent or licensee shall be due and payable to the City monthly.

**Calendar – Due Date**

Tax due on or before the 20<sup>th</sup> day of the each month.

## **Contact Information**

### **City of Atlanta- Office of Revenue**

Business Tax Division-Suite 1350  
55 Trinity Avenue S.W.  
Atlanta, GA 30303

**Telephone Number : 404-330-6270**

#### **h. General Business License**

This tax is levied and assessed on each person engaged in any business, trade, profession or occupation located within the jurisdiction of the City of Atlanta and on each person whose business, trade, profession or occupation is carried on, operated or performed within the jurisdiction of the City of Atlanta. The percent applied to gross receipts is based on SIC codes and the cap on gross receipts is \$100,000,000.

#### **Calendar**

January 1     Renewal bills mailed  
February 15   Renewal due date  
April 1       Payment due date (\$500 penalty is imposed if not renewed by  
                  February 15<sup>th</sup>)

#### **i. Financial Institution License**

This tax is levied on state and national banking associations, federal savings and loan associations, and state building and loan associations based on .25 percent of the gross receipts of the institutions.

Each depository financial institution within the City must file a return of its gross receipts with the City on March 1 of the year following the year in which such gross receipts are measured.

#### **Calendar**

March 1   Filing date  
April 1    Due date

#### **Contact Information**

### **City of Atlanta- Office of Revenue**

Business Tax Division-Suite 1350  
55 Trinity Avenue S.W.  
Atlanta, GA 30303

**Telephone Number: 404-330-6270**

**j. General Professional License**

A fee of \$400.00 per practitioner is assessed for a general professional business license. Practitioners paying the \$400 fee 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.

**Calendar**

January 1 Renewal due date

**VI. Permits**

The following are some of the permits that are issued by the City. Permit fees are based upon regulatory prerequisites. The fees are set by the City. For more information concerning permits, please contact us or visit our website.

In- person:

City of Atlanta-Bureau of Buildings  
55 Trinity Avenue S.W.  
Atlanta, GA 30303

Website:

[www.atlantaga.gov](http://www.atlantaga.gov)  
Click Online Services

The City has available online permitting, please contact the customer service numbers listed below.

<b>Plumbing Permits:</b>	<b>404.330.6170</b>
<b>Electrical Permits:</b>	<b>404.330.6180</b>
<b>Heating, Ventilation &amp; Air Conditioning Permits:</b>	<b>404.330.6265</b>
<b>Elevator Permits:</b>	<b>404.330-6265</b>



# CITY OF ATLANTA

## FAQ - BUSINESS TAXES

### Department of Finance

Office of Revenue  
55 Trinity Avenue, Suite 1350  
Atlanta, Georgia 30303  
**404-330-6270**  
**BUSINESS TAX OFFICE**  
Frequently Asked Questions

***Q. What happens when I come in to register a new business?***

A. You will be asked to complete a New Business Tax application, which includes a request for number of employees and an estimate of gross revenue from your business start date until the end of the year. You will go to the Zoning Enforcement Division (3<sup>rd</sup> Floor, Suite 3900) for approval of your business location. After processing and paying the \$75.00 registration fee with certified funds, you will receive a temporary license that expires in 30 days.

***Q. How long does the application process take?***

A. Approximately thirty minutes. Our processing hours are from 8:15 a.m. until 4:00 p.m., Monday, Wednesday, Thursday and Friday. We do not process applications on Tuesday.

***Q. May I register my new business by mail?***

A. Yes, fully complete, sign and date the business tax application and be sure to enclose the \$75.00 registration fee in guaranteed funds (money order or certified bank check). Neither personal nor company checks are accepted. Payment should be made payable to the City of Atlanta. Applications received through the mail take six to eight weeks to process.

***Q. Can I register on the Internet?***

A. No, however you may download the application and mail in with the \$75.00 registration fee in the form of guaranteed funds (money order or certified bank check). Payment should be made payable to City of Atlanta.

***Q. Can I make business tax payments online?***

A. Yes, please visit our website at [www.atlantaga.gov](http://www.atlantaga.gov), and then select online services.

***Q. What if I made a mistake reporting my gross revenue?***

A. Simply contact our office at (404) 330.6270 and we will mail or fax the appropriate forms so that you may correct your account.

***Q. Where do I get my Tax Identification Number?***

A. Contact the State of Georgia, Department of Revenue at (404-417-4490), for your State Tax Identification Number.

***Q. What is my business tax based on?***

A. Your tax is based upon the gross receipts and number of employees from your business. Businesses located in the City of Atlanta are taxed on statewide receipts. Businesses located outside Georgia are taxed on receipts generated in the City of Atlanta, only.

***Q. My business is in Georgia, but not in Atlanta; do I need a Business Tax Certificate to operate in Atlanta?***

A. Current state law mandates that you register your business in the municipality or jurisdiction where it is located. This registration allows your business to operate statewide. (Businesses located outside Georgia must register in each municipality or jurisdiction where they have a business location.)

***Q. I changed the name of my business and/or location during the past year. How can I update my Business Tax Certificate (Business License)?***

A. It is important to notify the Business Tax Division as soon as possible, when adding or changing any business names or locations. There is no charge to change your business name however, location changes within the city limits of Atlanta requires a written request for zoning approval.

You can request an information change form to change your business name by contacting the Business Tax Office at 404.330.6270, between the hours of 8:15 a.m. – 5:00 p.m. Monday through Friday or visit the office at City Hall, Suite 1350, Monday – Friday, 8:15 a.m. – 5:00 p.m. The mailing address is: City of Atlanta, Business Tax Office, 55 Trinity Avenue, S.W., Suite 1350, Atlanta, Georgia 30303.

***Q. My business ownership status has changed (became a corporation, changed from partnership to sole proprietorship, etc.); do I need to contact your office?***

A. Yes: A Final Tax Return must be completed to close the business under the former ownership structure and a new Business Tax Return completed to register the new business.

***Q. I have multiple businesses located within the City of Atlanta. Do I pay a registration fee for each?***

A. Yes: Each business location must be registered and all applicable fees paid.

***Q. What is the penalty, if my renewal is not filed by the deadline of February 15<sup>th</sup>?***

A. Your business is subject to a \$500 late fee regardless of your total license fee amount.

***Q. What is the penalty, if my payment is not made by the deadline of April 1<sup>st</sup>?***

A. Your business is subject to a 10% penalty of your total license fee plus interest at 1% per month if paid after April 1<sup>st</sup>.

***Q. How can I find out if my business is located within the City of Atlanta's corporate limits?***

A. To verify that your business is located within the City of Atlanta's corporate limits, please call the Zoning Enforcement Division at 404.330.6175.

***Q. Who should I contact if I have questions regarding regulatory matters such as?***

- 1. Malt beverages/wine consumed-packaged?***
- 2. Malt beverages/beer consumed-packaged?***
- 3. Create a package store area?***
- 4. Distilled spirits packaged-consumed?***
- 5. Adult entertainment?***
- 6. Hotel/Motel?***
- 7. Massage salon?***
- 8. Massage technician?***
- 9. Bonding company?***
- 10. Escort service?***
- 11. Billiard/pool room?***

A. You should contact the Atlanta Police Permits Office at 404.853.4470.

***Q. Who should I contact if I have questions regarding an existing alcohol hotel/motel and or adult entertainment account?***

A. For questions regarding an existing alcohol, hotel/motel or permit regulation, please contact our alcohol professional at 404.330.6214.

## **FREQUENTLY USED NUMBERS**

<b>DEPARTMENT/DIVISION</b>	<b>TELEPHONE #</b>
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### **CITY OF ATLANTA**

SOUTH-INFORMATION	404-330-6000
EAST ANNEX-INFORMATION	404-330-6000
BUSINESS TAX DIVISION	404-330-6213
CITY CLERKS OFFICE	404-330-6030
CONTRACT COMPLIANCE	404-330-6010
BUILDINGS	404-330-6150
ELECTRICAL PERMITS	404-330-6180
ZONING	404-330-6175
EMPLOYEE BENEFITS	404-330-6260
PARKS & RECREATION	404-817-6744
PLUMBING PERMITS	404-330-6170
PUBLIC WORKS	404-330-6240
PURCHASING & REAL ESTATE	404-330-6204
OFFICE OF REVENUE	404-330-6270
APD SPECIAL PERMITS DIVISION	404-853-4470
TRAFFIC AND TRANSPORTATION	404-330-6501
TAXICAB COMMISSION	404-658-7600

### **FULTON COUNTY**

INFORMATION	404-730-4000
HEALTH DEPARTMENT	404-730-1301
TRADE NAMES AND REGISTRATION	404-730-5371

### **STATE OF GEORGIA**

INFORMATION	404-656-2000
SECRETARY OF STATE	404-656-2817
VETERANS SERVICES	404-656-5940

PUBLIC SERVICE COMMISSION	404-656-4501
SALES AND USE TAX DIVISION	404-417-6601
DEPARTMENT OF AGRICULTURE	404-656-3685
STATE BANKING COMMISSION	770-986-1633
BOARD OF LICENSING	478-207-1400
DEPARTMENT OF HUMAN RESOURCES (CHILD CARE)	404-657-5562

**INDEPENDENT AGENCIES**

ATLANTA CHAMBER OF COMMERCE	404-880-9000
BETTER BUSINESS BUREAU	404-688-4910
INTERNAL REVENUE SERVICE (F.E.I.N.)	1-800-829-1040

**TYPES****RATES**

Alcohol Mixed

\$5,000 cap per operator

Business License

Tax Class

Flat Rate

Tax Rate

\$0-\$10,000

Per \$1,000

1

50.00

0.60

2

50.00

0.75

3

50.00

0.85

4

50.00

1.10

5

50.00

1.40

6

50.00

1.65

7

50.00

1.90

8

50.00

2.15

AND \$15 PER EMPLOYEE

Car  
Tax

3% of Gross Rental Fee

Hotel

7% of Room Rate

Intangible Tax

\$1.50 per each \$500  
Note

Public Franchise Fee

Negotiated contract

Real Estate Transfer

\$1 for the first \$1,000 Real Estate

Sales Tax

4% State

1% Local Option Sales Tax

1% Special Sales and Use Tax

1% School

1% Marta

Tax By the  
Drink

3% of purchase price