

Ben Hill Business & Occupational Tax Categories and Fees

Type	Category	Description	Fees	New Fee
#1	Alcohol	Liquor/Wine/Beer	\$5,000	\$6,500
		Club/Beer on premises Beer to go	\$350 \$250	\$455 \$325
#2	Convenience store	Food stuffs, miscellaneous items,beer	Per Employee	
#3	Auto / Agri	Sale/repair/parts/farm equip/service stations	Per Employee	
#4	Industrial	Clothes/mobile homes/timber/irrigation/manufactureing/peanuts	Per Employee	
#5	Restaurant	Sale of food /meals	Per Employee	
#6	Construction	Hardware/welding/maintenance/cabinets/telephone/septic tanks/elec.supplies-maint/steel fab./sawing/etc.	Per Employee	
#7	Home	Repair/cleeaning/uphostery/furniture/interiors/refinishing/floor covering	Per Employee	
#8	Nurseries	Plants/Daycare for children	Per Employee	
#9	Miscellaneous	Anything other than descriptions listed	Per Employee	
#10	Professional	Listed table 4	Set Fee See table 4	
#11	Regulatory	Listed table 3	Set Fee See table 3	
#12	Do not know if still in buiness			

Occupation Tax Schedule			Rate per number or Employees		Page 2	
Number of employees	Charge per person	New Rate	0.3		Charge per person	New Rate
1	\$50.00	\$65.00		21-30	\$13.16	17.11
2	\$50.00	\$65.00		31-40	\$10.37	13.48
3	\$43.33	\$56.33		41-50	\$8.50	11.05
4	\$38.25	\$49.73		51-60	\$7.25	9.43
5	\$32.00	\$41.60		61-70	\$6.35	8.26
6	\$29.16	\$37.91		71-80	\$5.68	7.38
7	\$27.14	\$35.28		81-90	\$5.16	6.71
8	\$25.00	\$32.50		91-100	\$4.75	6.18
9	\$23.88	\$31.04		101-200	\$2.47	3.21
10	\$23.00	\$29.90		201-300	\$1.71	2.22
11	\$22.27	\$28.95		301-400	\$1.38	1.79
12	\$21.25	\$27.63		401-500	\$1.13	1.47
13	\$20.76	\$26.99		501-600	\$0.95	1.24
14	\$20.35	\$26.46		601-700	\$0.89	1.16
15	\$20.00	\$26.00		701-800	\$0.84	1.09
16	\$17.18	\$22.33		801-900	\$0.80	1.04
17	\$19.41	\$25.23		901-1000	\$0.77	1.00
18	\$19.16	\$24.91		1001-1100	\$0.75	0.98
19	\$18.94	\$24.62		1100-over	\$0.72	0.94
20	\$18.75	\$24.38				

Regulatory Fee Schedule

Table 3

Fee	0.3	New Fee	Description
\$75.00		\$97.50	Bldg. & Construction contractors, subcontractors, workers, electrical, plumbing, roofing, pools monument sales, fenceing, heating & air
\$100.00		\$130.00	Carnivals or circuses
\$50.00		\$65.00	Taxicab & limousine operators / \$50.00 first cab, \$25.00 each additional cab
\$250.00		\$325.00	Tattoo artist
\$100.00		\$130.00	Shooting galleries & firearm ranges
\$100.00		\$130.00	Scrap metal processors
\$250.00		\$325.00	Pawnbrokers
\$150.00		\$195.00	Dealers in precuious metals
\$100.00		\$130.00	Firearms dealers
		\$0.00	Peddlers (None to be approved at this time)
\$100.00		\$130.00	Modeling Agencies
\$150.00		\$195.00	Auto & Motorcycle raceing
\$100.00		\$130.00	Business which provides appearance bonds
\$150.00		\$195.00	Boxing & wrestling promoters
\$100.00		\$130.00	Hypnotists
\$100.00		\$130.00	Handwriteing analysts
\$100.00		\$130.00	Health clubs, gyms & spas
\$250.00		\$325.00	Fortunetellers
\$250.00		\$325.00	Garbage collectors
\$250.00		\$325.00	Escort services
\$100.00		\$130.00	Burglar & fire alarm installers
\$100.00		\$130.00	Locksmiths
\$125.00		\$162.50	Flea Markets
\$320.00		\$416.00	Vendors
\$50.00		\$65.00	Auctioneer
\$25.00		\$32.50	Turkey shoot

Professional Fee Schedule		(Optional to pay per employee or per Fee table)		Table 4
Fee	0.3	New Fee	Description	
\$300.00		\$390.00	Lawyers	
\$400.00		\$520.00	Physicians licensed under Chap34 of Title 43, OCGA	
\$400.00		\$520.00	Osteopaths licensed under Chap34 of Title 43, OCGA	
\$400.00		\$520.00	Chiropractors	
\$400.00		\$520.00	Podiatrists	
\$400.00		\$520.00	Dentist	
\$400.00		\$520.00	Optometrists	
\$400.00		\$520.00	Psychologists	
\$300.00		\$390.00	Veterinarians	
\$200.00		\$260.00	Landscape architects	
\$200.00		\$260.00	Land surveyors	
\$300.00		\$390.00	Practitioners of physiotherapy	
\$200.00		\$260.00	Public accountants	
\$300.00		\$390.00	Embalmers	
\$200.00		\$260.00	Funeral directors	
\$200.00		\$260.00	Civil, mehanical, hydraulic, or electrical engineers	
\$200.00		\$260.00	Architects	
\$200.00		\$260.00	Marriage and family therapists, social workers, and professional counselors	
\$50.00		\$65.00	Insurance	