

## Doraville Occupational Tax Certificate Rate

### What is an Occupational Tax?

An occupational tax certificate fee, formerly referred to as business license fee, is a levy imposed each business within the City of Doraville. The base administrative fee for an Occupational Tax Certificate is \$100.00 with an additional fee of \$35 per employee (owner counts as one) or the estimated annual gross tax receipts, whichever is greater.

Base Occupational Tax Fee Structure (for new certificates)				
Inspection/ Zoning Appropriateness Fee		Clerical Processing Fee		Base Administrative Fee
\$50.00	+	\$50.00	=	\$100.00

Occupational Tax Certificate renewals fees include a \$50.00 administrative fee + \$35.00 per employee or the total sum of annual gross receipts multiplied by the business's tax class rate, whichever is greater.

Tax Class	Base Rate	Per Employee Fee	Or	Rate Per Dollar Gross Receipts
Class 1	\$100.00	\$35.00		.0003
Class 2	\$100.00	\$35.00		.0004
Class 3	\$100.00	\$35.00		.0005
Class 4	\$100.00	\$35.00		.0006

**Tax Class 1-Tax Rate (Gross Receipts) .0003**

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**Wholesale Trade:** Activities of the sector include the selling or arranging for the purchase or sale of goods for resale; capital or durable non-consumer goods; and raw and intermediate materials and supplies used in production, and providing services incidental to the sale of the merchandise.

**Retail Trade:** Activities of this sector include the retailing of merchandise generally in small quantities to the general public and providing services incidental to the sale of the merchandise.

**Health Care & Social Assistance:** Activities of this sector include providing health care and social assistance for individuals.

**Admin & Support, Was Mgt. & Remediation Service:** Activities of this sector include performing routine support activities for the day-to-day operation of other organizations.

**Construction:** Activities of this sector include the erecting of buildings and other structures (including additions); heavy construction other than buildings; and alterations, reconstruction, installation, and maintenance and repairs.

**Tax Class 2-Tax Rate (Gross Receipts) .0004**

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**Other Services:** Activities of this sector include providing services, not elsewhere specified, such as repairs, religious activities, grant making, advocacy, laundry, personal care, death care, and other personal services.

**Utilities:** Activities of this sector include generating, transmitting, and /or distributing electricity, gas, steam and water and removing sewage through a permanent infrastructure of lines, mains, and pipe.

**Transportation & Warehousing:** Activities of this sector include providing transportation of passengers and cargo, warehousing and storing goods, scenic and sightseeing transportation, and supporting these activities.

**Accommodation & Food Service:** Activities of this sector include providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption.

**Professional, Scientific & Technical Service:** Activities of this sector include performing professional, scientific, and technical services for the operations of other organization.

**Tax Class 3-Tax Rate (Gross Receipts) .0005**

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**Finance & Insurance:** Activities of this sector involve the creation, liquidation, or change in ownership of financial assets (financial transactions) and/or facilitating financial transactions.

**Agriculture, Forestry, Fishing & Hunting:** Activities of this sector involve the growing crops, raising of animals, harvesting timber, fish and other animals from farms, ranches, or the animals' natural habitats.

**Manufacturing:** Activities of this sector include the mechanical, physical, or chemical transformation of material, substances, or components into new products.

**Arts, Entertainment & Recreation:** Activities of this sector are operating or providing services to meet varied cultural, entertainment, and recreational interests of their patrons.

**Educational Services:** Activities of this sector are providing instruction and training in a wide variety of subjects.

**Tax Class 4-Tax Rate (Gross Receipts) .0006**

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**Mining:** Activities of this sector are extracting naturally occurring mineral solids, such as coal and ore; liquid minerals, such as crude petroleum; and gases, such as natural gas; and beneficiating and other preparation at the mine site, or as part of mining activity.

**Real Estate, Rental & Leasing:** Activities of this sector are renting, leasing or otherwise allowing the use of tangible or intangible assets (except copyrighted works), and providing related services.

**Management of Company & Enterprise:** Activities of this sector are the holding of securities of companies and enterprises, for the purpose of owning, controlling interest, or influencing their management decisions, or administering, overseeing, and managing other establishment of the same company or enterprise and normally undertaking the strategic or organizational planning and decision, along of the company or enterprise.

**Information:** Activities of this sector are distributing information and cultural products, providing the means to transmit or distribute these products as data or communications, and processing data.

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