

# SANDY SPRINGS

G E O R G I A

## CITY OF SANDY SPRINGS FEE SCHEDULE

### BUSINESS LICENSE FEES - EXHIBIT B

Fees		
<b>OCCUPATION TAX (Gross Receipts Tax) (11-1)</b>	Non-refundable administrative fee for handling and processing business occupation tax registrations - \$75 (11-1-3 (d))	
	Flat rate of \$50 for the first \$20,000 of gross revenue, and \$13 per employee. Gross revenues above \$20,000 are taxed using a fee class table based on profitability. The fee class table ranges from \$0.50 to \$2.20 per thousand dollars of gross revenue based on the SIC Code of the business. (11-1-3 (c))	
	Professional Practitioners listed below may select to pay a flat fee of \$400 or compute their fee using the Gross Receipts methods and the appropriate class fee. (11-1-9)	
	Applied Psychology	Class 6
	Architecture	Class 14
	Chiropractor	Class 6
	Civil Engineering	Class 14
	Dentistry	Class 6
	Electrical Engineering	Class 14
	Embalmng	Class 10
Funeral Director	Class 10	
Hydraulic Engineering	Class 14	
Land Surveying	Class 14	
Landscape Architect	Class 8	
Law	Class 13	
Marriage and Family Therapist	Class 7	
Massage and Physiotherapy	Class 6	
Mechanical Engineering	Class 1	
Medicine	Class 6	
Optometry	Class 6	
Osteopathy	Class 6	
Podiatry	Class 6	
Professional Counselors	Class 7	
Public Accounting	Class 14	
Veterinary	Class 8	
	Penalty for failure to pay tax and fees when due, failure to file and application by 3/31 when the business/practitioner was in operation the preceding calendar year, and failure to register/obtain a occupation tax certificate within 30-days of the commencement of business. (11-1-11 (a))	10 percent of the amount owed for each calendar year or portion thereof
	Delinquent taxes and fees (11-1-11 (b))	Interest at 1.5% per month
<b>INSURERS FEES</b>	<b>Fee Type</b>	<b>Fee</b>
	License Fee	\$150
<b>FINANCIAL INSTITUTIONS</b>	<b>Fee Type</b>	<b>Fee/Rate</b>
	Tax on all depository financial institutions	0.25% of the gross receipts
	Minimum annual business license tax due for a depository financial institution	\$1,000

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DOOR TO DOOR SALESMEN	Fee Type	Fee
		Penalty for violation of 11-5
ADULT ENTERTAINMENT FEES	Fee Type	Fee
	License Fee	\$4,000
	Advertising Fee	\$1,179
	Fire Department Investigation	\$30
	Background Check	\$800
	Penalty for failure to display the occupation tax certificate	\$50
MASSAGE THERAPY	Fee Type	Fee
	License Fee/Renewal License Fee	\$250
	Background Investigation Fee	\$50
ESCORT SERVICES	Fee Type	Fee
	License Fee/Renewal License Fee	\$250
	Background Investigation Fee	\$50
TAXICABS	Fee Type	Fee
	Taxicab fee (per annum)	\$150 per each taxicab maintained or operated
	Driver's permit	\$50

## ALCOHOL BEVERAGE LICENSE FEES, TAXES, AND PENALTIES

ALCOHOLIC BEVERAGE LICENSE FEES	Fee Type/License Type		Fee
		Investigation fee for all licenses	
	Beverage Fire Inspection Fee		\$30
Advertising Fee	Individual		\$500
	Partnership		\$500
	Corporation		\$500
Temporary License Fees	Sale of distilled spirits for consumption on premise		\$500
	Package sales of beer and wine		\$200
	Sale of beer and wine for consumption on premise		\$250
	Wholesaler's or Distributor's License		\$750

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			No temporary license permitted for package sales of distilled spirits	
	License Fees	Consumption on the Premises	Liquor	\$3,200
			Beer	\$650
			Wine	\$650
		Retail	Liquor	\$3,000
			Beer	\$400
			Wine	\$400
		Wholesale	Liquor	\$3,500
			Beer	\$500
			Wine	\$500
		Distiller or Manufacturer	\$4,000	
<b>RENEWAL</b>	Alcoholic Beverage License renewal applications and payments are due November 15 of each year. Renewal applications and payments received between November 15 and December 15 are subject to a 10% late filing fee. Businesses failing to renew their alcoholic licenses prior to December 15 must reapply for an alcoholic beverage license			
<b>EXCISE TAX</b>	(A 3% excise tax is levied on all mixed drinks and is to be reported and paid monthly to the City of Sandy Springs. An excise tax of .22 per liter on Liquor and Wine and .05 per 12 oz. container of beer is levied and is to be reported and paid monthly to Fulton County by wholesalers)			

## OTHER FEES

Fees		
	Fee Type	Fee
<b>ELECTIONS</b>	Candidate for Municipal Election Fee	3% of the total salary of the office sought
<b>ANIMAL CONTROL</b>	Penalties for violation of Chapter 5, Animal Control	Fine of \$500 and/or imprisonment in jail for a period not to exceed 60 days, or both, for violations of this chapter guilty of a misdemeanor.
		Any person who violates the provisions of this chapter pertaining to a potentially dangerous dog will be fined not less than \$150 for a second conviction and not less than \$300 for a third conviction.

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		<p>Any person who violates the provisions of this chapter pertaining to a dangerous dog shall be guilty of a misdemeanor of a high and aggravated nature and will be fined not less than \$500 for a second conviction and not less than \$750 for a third conviction.</p>
<p><b>PARKS AND RECREATION</b></p>	<p>Penalties for violation of Chapter 8, Parks and Recreation</p>	<p>Any person violating the provision of this chapter or harboring, assisting or protecting a person charged with or convicted of a violation of this chapter shall be punished by a fine not to exceed \$250, by a sentence of imprisonment not exceeding 90 days, and to community service for a period not exceeding 90 days, either or both of such fines and imprisonment, or community service, at the discretion of the Municipal Court Judge.</p>