

**CITY OF JOHNS CREEK
REVENUE FEES AND TAXES**

CHAPTER 7 - ALCOHOLIC BEVERAGES

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	Fee Type/License Type	Fee	
ALCOHOLIC BEVERAGE LICENSE FEES	Application Fees	New	\$1130
		Renewal	\$100
		Transfer - new location	\$500
	Temporary Licenses Fees	Sale of Distilled Spirits/Liquor for consumption on premise	\$500
		Sale of Malt Beverages/Beer and Wine for consumption on premise	\$250
		Package sales of Malt Beverages/Beer and Wine	\$200
	Consumption on Premises	Distilled Spirits/Liquor	\$3200
		Malt Beverages/Beer	\$650
		Wine	\$650
		Each Additional Bar	\$1000
		Sunday Sales	\$250
		Brewpub	\$500
		Farm Winery Tasting Room	\$250
	Retail Package	Distilled Spirits/Liquor	\$3000
		Malt Beverages/Beer	\$400
		Wine	\$400
	Wholesale	Distilled Spirits/Liquor	\$3500
		Malt Beverages/Beer	\$500
		Wine	\$500
		Location Outside of City	\$100
	Off-Premise	Catering License	\$200
		Event Permit	\$50
		Non-Profit Civic Organization Temporary Permit	\$50
	Employee Pouring Permit	New/Renewal	\$30
		Replacement	\$15
Penalty – Renewal application and payments received between November 16 th and December 15 th are subject to a 10% late fee. Businesses failing to apply for renewal of their licenses by December 15 th must reapply for a license.			

ALCOHOLIC BEVERAGE EXCISE TAXES (7-8)	Retail Liquor by the Drink	3%
	Wholesale	
	Wine & Liquor	\$0.22 per liter
	Beer - Draft	\$6.00 per 15 ½ gallon container
	Beer – Bottles or Cans	\$0.05 per 12 oz. container
	Penalty – late filing	15%
	Interest – late filing	1% per month

CHAPTER 10 - TAXES

	Fee Type/License Type	Fee
AD VALOREM TAXES (10-1)	Collected by the Fulton County Tax Commissioner. Phone: (404) 730-6100	
HOTEL AND MOTEL TAX (10-2)	Excise Tax	7%
	Penalty – late filing	10%
	Interest – late filing	1% per month
RENTAL MOTOR VEHICLE EXCISE TAX (10-3)	Excise Tax	3%
	Penalty – late filing	5%
	Interest – late filing	1%

CHAPTER 11 - BUSINESS OCCUPATION TAX, LICENSES AND REGULATION

	Fee/Tax Type	Fee/Tax	
OCCUPATION TAXES & FEES (Gross Receipts Tax) (11-1)	Administrative Fee – nonrefundable fee for handling and processing business occupation tax registrations	\$75	
	Flat Rate – for the first \$20,000 of gross revenue	\$50	
	Employee – per employee tax	\$13	
	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 \$1,000 of gross revenue based on the North American Industry Classification System (NAICS) Code of the business.		
	Fee Class Table		
	Fee Class	Tax Rate	Fee Class
	Tax Rate	Fee Class	Tax Rate
	1	\$0.50	9
	2	\$0.80	10
	3	\$0.85	11
4	\$0.90	12	
5	\$0.95	13	
6	\$1.15	14	
7	\$1.20	15	
8	\$1.35	16	
	17	\$1.80	
	18	\$1.85	
	19	\$1.90	
	20	\$1.95	
	21	\$2.00	
	22	\$2.10	
	23	\$2.15	
	24	\$2.20	
	Penalty – occupation tax is due within 30 days of the commencement of business in the City or by March 31 st when the business was in operation the preceding	10% of the amount owed for each calendar year or portion thereof	

	calendar year	
	Interest – delinquent taxes and fees.	1.5% per month
INSURERS LICENSE FEES (11-2)	License Fee	\$150
FINANCIAL INSTITUTIONS (11-4)	Business License Tax	0.25% of the gross receipts (minimum \$1,000)
DOOR TO DOOR SALESMEN (11-5)	Permit Fee – valid for 6 months for each solicitor	\$75
TAXICABS (11-7)	Taxicab Fee – per taxicab	\$150
	Driver's Permit	\$50
MASSAGE ESTABLISHMENTS & SPAS (11-8)	License Fee	\$250
	Background Investigation Fee	\$50
ESCORT SERVICES (11-9)	License Fee	\$250
	Background Investigation Fee	\$50