

**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
	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