



Dear Roswell Business Owner,

The City of Roswell is updating the way in which we tax businesses in our community. These changes will be implemented during the 2019 business occupation tax renewal process. You will receive an official billing notification in January 2019 explaining how to determine your business occupation tax amount. Renewal applications will not be accepted until after the billing notification has been sent.

Businesses will continue being taxed using the gross receipts method. In addition, a fee of \$12 per employee will be assessed on all businesses with 100 or more full-time employees. The majority of local governments in our area use a similar method of business taxation. The standard exemption for all businesses has increased from \$50,000 to \$100,000, and we have extended the occupation tax due date from December 31, 2018 to March 15, 2019.

Gross receipts are the total amount a business received from all sources during its annual accounting period, without subtracting any costs or expenses. Business types are categorized by NAICS (North American Industry Classification System) codes. This code is assigned a profitability index which corresponds with a specific tax rate. The tax rate applied to gross receipts will determine the tax assessment.

The fee structure for the 2019 tax year is as follows:

**Commercial and Home-Based Businesses**

The tax due will equal gross receipts less any applicable deductions, including a \$100,000 exemption, multiplied by the tax rate. A \$100 administrative fee will apply to all businesses. A \$50 regulatory fee will apply to commercial businesses only. In addition, a fee of \$12 per employee will be assessed on all businesses with 100 or more full-time employees.

**Professional License Classification**

The tax due will be either \$400 per practitioner or the gross receipts assessment with a \$100,000 exemption. The practitioner/business may choose their preferred method of calculation. Professional practitioners include but are not limited to: lawyers, physicians, osteopaths, chiropractors, podiatrists, dentists, optometrists, psychologists, veterinarians, landscape architects, land surveyors, practitioners of physiotherapy, public accountants, embalmers, funeral directors, engineers, architects, marriage and family therapists, social workers, counselors, dealers of motor vehicles, etc.

All Occupation Tax renewals will be due by March 15, 2019 for the 2019 calendar year. An updated schedule of rates is included for your reference.

For more information, please visit [www.roswellgov.com/businessregistration](http://www.roswellgov.com/businessregistration). Please feel free to contact the city's Business Registration Division at 770-594-6235 or [businessregistration@roswellgov.com](mailto:businessregistration@roswellgov.com).

38 Hill Street, Roswell, GA 30075  
[www.roswellgov.com](http://www.roswellgov.com)



## 2019 Occupation Tax

The business occupation tax is based on the total gross receipts of the business in combination with the most current profitability ratios determined by NAICS (North American Industry Classification System) codes, administrative and regulatory fees.

- A **\$100,000 exemption** will apply to reported gross receipts.
- A \$100 administrative fee will apply to all businesses. A \$50 **non-refundable** regulatory fee will apply to commercial businesses only. In addition, a fee of \$12 per employee will be assessed on all businesses with 100 or more full-time employees.
- Professional Practitioners may elect to pay a flat fee of \$400 per practitioner or elect to pay based on gross receipt. **If Practitioners choose to pay based on gross receipt, a \$100 administrative fee will be required.**

### Schedule of Rates\*

You will find your Tax Class and Tax Rate by locating your Business Type or NAICS below.

BUSINESS TYPE	NAICS	TAX CLASS	TAX RATE
UTILITIES	22	A	0.01%
WHOLESALE AND RETAIL TRADE	42,44,45	A	0.01%
CONSTRUCTION	23	A	0.01%
MINING	21	A	0.01%
TRANSPORTATION AND WAREHOUSING	48,49	B	0.02%
ARTS, ENTERTAINMENT, AND RECREATION	71	B	0.02%
PROFESSIONAL, SCIENTIFIC, and TECHNICAL SERVICES	54	B	0.02%
ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES	56	B	0.02%
OTHER SERVICES	81	B	0.02%
AGRICULTURE, FORESTRY, HUNTING, AND FISHING	11	B	0.02%
EDUCATIONAL SERVICES	61	B	0.02%
HEALTH CARE AND SOCIAL ASSISTANCE	62	B	0.02%
ACCOMMODATION, FOOD SERVICES, AND DRINKING PLACES	72	B	0.02%
MANUFACTURING	31,32,33	B	0.02%
INFORMATION	51	C	0.03%
FINANCE AND INSURANCE	52	E	0.05%
REAL ESTATE AND RENTAL AND LEASING	53	F	0.06%
MANAGEMENT OF COMPANIES (HOLDING COMPANIES)	55	F	0.06%

\* Rates effective beginning January 1, 2019

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