



December 14, 2022

## 2023 BUSINESS TAX RENEWAL INSTRUCTIONS

### PLEASE REVIEW CAREFULLY

To Our Valued Business Owners and Operators:

Enclosed is the 2023 Business Tax return for the City of Savannah. Please complete the enclosed forms, attaching a copy of any applicable State of Georgia licenses and/or regulatory fees, and return the complete signed and dated packet with your payment to us no later than the due date of **March 1, 2023**.

#### **Business Closed**

If your business ceased operations or was sold in 2022, please complete this return, indicating the closed date and the new owner's name, if applicable. Also, please include the actual gross receipts amount for the business while under your ownership in 2022. Please return the signed and dated document **(in person at 305 Fahm St. or email: [businesstax@savannahga.gov](mailto:businesstax@savannahga.gov))**. We cannot assume that your business has closed if you do not complete this final return process. **Business Tax Final Return are the only email document accepted.**

#### **Amended/Changed Information**

- Please indicate changed information such as mailing address, business name (adding LLC or Inc.), business activity or contact person by drawing a line through printed information and writing in new information. Also provide supporting documents with your changes.
- If your business location has changed, proof of the address and business location approval must accompany the renewal application (for forms and to see list of requirements, go to [www.savannahga.gov/businessapproval](http://www.savannahga.gov/businessapproval)).
- If any of your information has changed, please be sure to submit your completed packet in time for all new information to be verified prior to the due date. If new information cannot be verified and the returned processed prior to the due date, late fees will accrue.
- Business Tax Certificates are not transferrable. If the ownership of the business has changed, the new owner(s) must submit the New Business Packet which can be found at [www.savannahga.gov/newbusinessapp](http://www.savannahga.gov/newbusinessapp).

#### **Regulatory Fees**

Any required regulatory fees applicable for your business activity should be included with your business tax payment. The following business activities are subject to regulatory fees in the amount shown below:

Fortune Tellers - **\$250**

Pawn Shops - **\$200**

Precious Metal Dealers/Gold Buyers - **\$500**

Alarm/Security/Private Detective - **\$100**

## **Past Due Balances**

Any amount outstanding from the previous tax year, as shown on the enclosed return, must be included with the 2023 business tax payment.

## **Payment**

- The full amount due must accompany the completed tax return and associated forms. Any past due balances and/or regulatory fees must be included with the tax amount due for 2023 for an account to be considered paid.
- The business tax return will be considered late if full payment is not received with the completed renewal packet prior to the due date.
- Late fees (penalty and interest) will accrue on all unfiled or incomplete business tax returns as of May 1, 2023. The penalty amount is a one-time fee of 10% of the tax amount due. Interest of 1.5% of the tax amount due will be applied monthly after April 2. All tax returns with amended information must be postmarked prior to March 1, 2023.
- **LATE FEES CANNOT BE WAIVED.**
- Your actual gross receipts for 2022 will be used to determine the total amount of tax due for the prior year, which was initially charged based on estimated receipts. If the amount of tax due differs from the estimated payment, the difference will be calculated by the City of Savannah Revenue Department and billed or refunded as appropriate.

## **A Business Tax Certificate Will NOT Be Issued If:**

- The payment is incorrect, or the application is incomplete.
- The account has any outstanding balance.
- The business owes delinquent Preservation, Hotel/Motel, Auto Rental, Mixed Drink and/or Occupancy Excise taxes.

## **Mailing Business Tax Certificate**

Due to the large volume of business tax renewal applications, Revenue Department staff will no longer be able to provide immediate processing of business tax renewals. Business tax certificate will be mailed to the business mailing address unless the applicant requests in writing the license be held by the Revenue Department for pickup. A minimum of five days is required if pick up is requested.

Finally, please provide us with a valid email address to contact you in the future. This will facilitate our communications with you and prepare us to provide more services to you electronically in the future.

We appreciate the opportunity to serve you and ask that you please do not hesitate to contact the Revenue Department, Business Tax Unit at (912)651-6445 if you have questions or need any additional information.

Thank you,

Judee Jones  
Revenue Manager