

Franchise Tax

Franchise Tax	State	Local
Rate (range)	Maximum \$5000	0
Formula (e.g. Sales, Property & Payroll)	Property + Sales in Georgia / Total Property & Sales	

SEDA

Corporate Income Tax

Corporate Income Tax	State	Local
Rate (range)	6%	0
Formula (e.g. Sales, Property & Payroll)	Gross Receipts in Georgia	

SEDA

Personal Income Tax

Personal Income Tax	State
Rate (Range)	Graduated from 1% of net income to 6%
Earned Income	Paid on \$750 - \$7000 of earned income

SEDA

Sales/Use Tax Rate

Sales/Use Tax Rate	Percentage
State	4%
Local	3%
Total	7%

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Sales Tax Rate by Utility

Sales Tax Rate by Utility	Percentage
Electric Power	7%
Natural Gas	7%
Fuel Oil	7%
Water	0%
Sewer	0%
Telephone- Local	7%
Telephone- Long Distance In State	0%
Telephone- Long Distance- Out of State	0%

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Machinery & Equipment Subject to Sales/Use Tax

Machinery & Equipment Subject to Sales/Use Tax	Percentage
Production	0%
Non-Production	7%
Pollution Control	0%
Office Furniture/Fixtures/Equipment	7%

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Sales/Use Tax

Sales/Use Tax On:	Yes or No
Office Building Construction Materials	Yes
Industrial Building Construction Materials	Yes
Packaging Materials	No
Manufacturers' Raw Materials	No
Standard Software	No
Custom Software	Yes

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Real & Personal Property Tax Rates (2012-2013)

Millage Rates for Property Taxes in Chatham County