

OFFICE OF  
REVENUE

# NEWSLETTER

## RENEWAL SEASON IS COMING!



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# GETTING TO KNOW



As you prepare for renewal season, having your ATLBiz account registered before the year ends is key. ATLBiz is the City of Atlanta's updated customer portal that brings together Occupational Tax, Alcohol Licensing, and various Permits in one easy place. The platform makes it easier to handle renewals, submit Excise Tax applications, and keep track of important details throughout the year.

Registering early helps you stay ahead of deadlines and ensures you can smoothly access the information you need. Visit ATLBiz to get started and use the QR codes for clear step-by-step guidance to help you through the process.



**ACCESSING ATLBIZ**



**ACCESSING AN  
EXISTING ACCOUNT**



**GETTING TO KNOW  
ATLBIZ**





# EXCISE TAX REPORTING UPDATES

As we approach the new year, it's crucial to stay informed about the updated requirements for Excise Tax accounts. This period marks an important time for businesses to ensure compliance with new regulations. Specifically, reporting is now required through the ATLBiz platform. Businesses must accurately report their earnings and submit precise financial documents, such as Point of Sale (POS) reports. These documents are critical for maintaining transparency and accuracy in tax filings. Timely submission is crucial, as delays will lead to estimated returns to be applied and billed for Car Rental, Hotel/Motel, and Tax by the Drink accounts.

Additionally, the incentive for on-time payments continues to be an attractive benefit, offering a 2% or 3% discount for those who meet the deadlines. However, starting in January 2026, stricter penalties will be enforced for late filings and payments across several account types, including Car Rental, Hotel/Motel, Tax by the Drink, and Wholesale Malt accounts. It's important to note that these upcoming changes will not impact Short-term Rental or Wholesale Wine & Liquor accounts.

For a comprehensive understanding of these updates and how they might affect your business, further details are provided on the next page. Staying informed and proactive each month will help ensure compliance and allow you to benefit from the available incentives.



ACCOUNT TYPE	REPORTING DUE BY	FAILURE TO FILE	FAILURE TO PAY PENALTY	FAILURE TO PAY INTEREST
Rental Motor Vehicle Excise Tax	Due by 20 <sup>th</sup> of each month	A monthly interest of 1% will accrue each month. This interest is prorated for the first month's filing only and applied on the 21st of the moth due.	A one-time 5% penalty of the amount due will accrue on the 21st of the month.	A monthly interest of 1% will accrue each month. This interest is also prorated for the first month's filing only and will be applied on the 21st of the month due
Hotel/Motel Excise Tax	Due by 20th of each month	A one-time penalty of 15% of the estimated principal due will accrue on the 21st of the month.	A one-time penalty of 15% of the principal will accrue on the 21st of the month due	A daily interest of 1% will accrue starting on the 21st of the month due and monthly starting on the 1st of the subsequent months the balance remains unpaid.
Tax by the Drink Excise Tax	Due by 20th of each month	A one-time penalty of 15% of the estimated principal due will accrue on the 21st of the month due.	A one-time penalty of 15% of the principal amount due will accrue on the 21st of the month due.	A monthly interest of 1% will accrue each month. This interest is prorated for the first month's filing only and will be applied on the 21st of the month due.
Wholesale Malt Excise Tax	Due by 10th of each month	A one-time 2% interest will accrue on the 11th of the month due.		A monthly 5% interest on outstanding principal will accrue on the 1st of each subsequent month.



# OCCUPATIONAL TAX RENEWAL SEASON

To renew your business occupational tax certificate, start by logging into your ATLBiz account.

1. Click on “View Renewals (Returns)” for the specific Business Occupational Tax account you wish to renew.
2. Select “File Now” for the period ending December 31, 2026, then input your prior year’s gross receipts and employee count. Ensure that any overdue renewals are resolved before submitting your 2026 return.
3. Upload the necessary financial documents. Be sure to submit one of the following:
  - **2025 Federal and Georgia State Tax Returns**
  - **2025 Profit & Loss Statement**
  - **2025 Income Statement**

In conclusion, it is crucial for businesses to renew on time, as reported receipts may be subject to review, and missing documents could result in penalties or citations. If you have any questions, please consult your financial advisor.



# UPCOMING UPDATES

Next year will bring updates aimed to simplify the renewal process and improve overall efficiency. Starting January 1, 2026, no taxes will be due on gross receipts over \$400 million, meaning extra receipts above this threshold will not be taxed.

The tax rates and application fees for occupational tax certificates are also set to rise in 2026, with some categories seeing slight increases to support faster processing and better service. These changes aim to ensure applications are completed accurately and on time. See the chart below for full details.

APPLICATION TYPE	AMOUNT
New Business Occupational Tax License Application Fee Increase Effective Jan. 1, 2026	\$191
Amendments, Multi-Year or Final Close Application Fee Increase Effective Jan. 1, 2026	Up to \$657

TAX CLASS TAX	FLAT RATE \$0- \$10,000	RATE PER \$1,000
1	\$50 plus	\$0.81
2	\$50 plus	1.01
3	\$50 plus	1.14
4	\$50 plus	1.48
5	\$50 plus	1.88
6	\$50 plus	2.21
7	\$50 plus	2.55
8	\$50 plus	2.88



# IMPORTANT DATES TO REMEMBER

As we near the renewal season, it's important to keep the timeline in focus. While the deadlines for your annual general occupational tax will stay the same, there will be changes to both occupational tax accounts and excise tax accounts next year. These changes include updates to administrative fees and penalties. To manage these effectively and avoid penalties, consider setting reminders for critical dates and reviewing your financial documents ahead of time. Consulting with a financial advisor or accountant might also be beneficial to help navigate these changes for the upcoming year.

- Current Occupational Tax License Expires- **Dec. 31<sup>st</sup>**
- Renewal Season Begins- **Jan. 1<sup>st</sup>**
- Renewal Season Ends- **Feb. 15<sup>th</sup>**
- Payment Deadline- **April 1<sup>st</sup>**
- **Occupational Tax Administrative Fee:** increases from \$75 to \$191
- **Complex Processing Fee:** Up to \$657 for amendments, multi-year applications, or Final Closures assessed on occupational tax accounts.
- **Late Renewal Penalty:** Failure to renew by February 15th will incur a \$500 failure to file fee.
- **Late Payment Penalty:** Failure to pay by July 1st will incur a 10% failure to pay fee.
- **Interest on Unpaid Balances:** Any unpaid balances will accrue interest at a rate of 1.5% monthly.
- **Excise Tax Renewal:** Due by the 20<sup>th</sup> of each month, Wholesale Malt Excise due by 10<sup>th</sup> of each month.

