



Business and Professional License  
Classification and Rate Schedule 2016

Gross Income: \$0.00 - \$100,000.00  
Minimum

All over \$100,000.00  
Rate per thousand (rounded up)  
or fraction thereof

<u>CLASS</u>	<u>MINIMUM BASE RATE</u>		<u>PER ONE THOUSAND RATE</u>	
	<b>In City</b>	<b>Out of City</b>	<b>In City</b>	<b>Out of City</b>
1	\$36.00	\$72.00	\$1.96	\$3.92
2	\$44.00	\$88.00	\$2.04	\$4.08
3	\$52.00	\$104.00	\$2.12	\$4.24
4	\$60.00	\$120.00	\$2.20	\$4.40
5	\$68.00	\$136.00	\$2.28	\$4.56
6	\$76.00	\$152.00	\$2.36	\$4.72
7	\$84.00	\$168.00	\$2.44	\$4.88
8	\$92.00	\$184.00	\$2.52	\$5.04

## TIERED REDUCTION FOR TOP GROSSING BUSINESSES

Licenses that typically pay more than \$50,000 in business license taxes per calendar year will be in a separate category as follows:

- Figure the business license tax using the calculation sheet provided with the business license application (remembering to round up on the per 1000 rate).
- If the business license tax is between \$50,000 and \$75,000 deduct 10%. This will be your new business license tax.
- If the business license tax is between \$75,001 and \$100,000 deduct 15%.
- If the business license tax is \$100,001 and over deduct 20%.

## NONRESIDENT RATES

Unless otherwise specifically provided, all minimum taxes and rates shall be multiplied by 200 percent for nonresidents and itinerants having no fixed principal place of business within the municipality.

## CLASS 8 RATES

### Rate Class 8.1

#### NAICS

#### 230000 CONTRACTORS, CONSTRUCTION, ALL TYPES:

A. **Resident** (having permanent place of business within municipality)

First.....	\$100,000.00.....	\$52.00	Plus
Each Additional.....	\$1,000.....	\$2.12	

B. **Itinerant** (having no permanent place of business in the municipality or a non-resident)

First.....	\$100,000.00.....	\$100.00	Plus
Each Additional.....	\$1,000.....	\$3.16	



originate or terminate in the municipality and which are charged to a service address within

the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.

- a. For the year 2005, the business license tax for "retail telecommunications services" shall be due on February 1, 2005, and payable by February 28, 2005, without penalty.
- b. For years after 2005, the business license tax for "retail telecommunications services" shall be due on January 1 of each year and payable by January 31 of that year, without penalty.
- c. The delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

All fees collected under such a franchise or contractual agreement expiring after December 31, 2003, shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

As authorized by S. C. Code section 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code section 58-9-2200 shall continue in effect. Notwithstanding the provisions of the Agreement, for the year 2005, the Municipal Association of South Carolina is authorized to collect current and delinquent license taxes, in conformity with the due date and delinquent date for 2005 as set out in this Ordinance and is further authorized, for the year 2005, to disburse business license taxes collected, less the service charge agreed to, to this municipality on or before April 1, 2005, and thereafter as remaining collections permit.

<b>517110</b>	<b>TELEVISION, CABLE OR PAY</b> .....Franchise
<b>22112</b>	
<b>22121</b>	<b>ELECTRIC AND GAS COMPANIES</b> .....Franchise

**Rate Class 8.4**  
**(Non-Resident Rates Apply)**

**A. JUNK OR SCRAP DEALERS**

**423930** First.....\$100,000.00.....\$152.00 Plus  
Each Additional.....\$1,000.00.....\$3.92

**B. PAWNBROKERS (used goods)**

**522298** First.....\$100,000.00.....\$116.00 Plus  
Each Additional .....\$1,000.00..... \$3.12

**Rate Class 8.5**  
**(Non-Resident Rates Apply)**

**4411**  
**4412** **AUTOMOTIVE AND MOTOR VEHICLE DEALERS**  
**AND FARM MACHINERY, RETAIL**

First.....\$100,000.00.....\$36.00 Plus  
Each Additional.....\$1,000.00.....\$1.96

**Rate Class 8.6**  
**(Non-Resident Rates Apply)**

**454390** **Direct Retail Sales**

First.....\$100,000.00.....\$160.00 Plus  
Each Additional.....\$1,000.00..... \$2.08

Produce vendors selling farm products in substantially same condition as when leaving field or orchard shall pay \$45.00 for a temporary six (6) month business license.

Exhibitors at an organized trade show, arts and crafts show, or festival held on a City-owned venue will not be required to pay a license fee for businesses conducted at such show or festival. Other exhibitors will be licensed as direct retail sales.

## Rate Class 8.7

### 5241 INSURANCE COMPANIES

Except as to fire insurance, “gross premiums” means gross premiums written for policies for property or a risk located within the municipality. In addition, “gross premiums” shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by

- (1) the insurance company’s office located in the municipality
- (2) the insurance company’s employee conducting business within the municipality
- (3) the office of the insurance company’s licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.

Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.

As to fire insurance, “gross premiums” means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.

Gross premiums shall include all business conducted in the prior calendar year.

Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit. Declining rates shall not apply.

631-632	52411	<u>Life, Health and Accident</u> .....	0.75% of Gross Premiums
633-635	524126	<u>Fire and Casualty</u> .....	2% of Gross Premiums
636	524127	<u>Title Insurance</u> .....	2% of Gross Premiums

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

Pursuant to S.C. Code Ann. §§ 38-45-10 and 38-45-60, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker's premium tax. The agreement with the Association for administration and collection of current and delinquent license taxes from insurance companies as authorized by S.C. Code § 5-7-300 and administration of the municipal broker's premium tax.

#### **524210            BROKERS FOR FIRE AND CASUALTY INSURERS**

The South Carolina General Assembly, in order to ensure consistency with the federal Non-admitted and Reinsurance Reform Act of 2010 ("NRRA"), ratified an act (Rat #283) on June 28, 2012, amending S.C. Code 38-7-16 and 38-45-10 through 38-45-195. The act establishes a blended broker's premium tax rate of 6 percent comprised of a 4 percent state broker's premium tax and a 2 percent municipal broker's premium tax. The act states a municipality may not impose on brokers of non-admitted insurance in South Carolina an additional license fee or tax based upon a percentage of premiums. The act authorizes the Municipal Association of South Carolina to act as the municipal agent for purposes of distributing to municipalities the municipal broker's tax collected by the South Carolina Department of Insurance.

#### **Rate Class 8.8 (Non-Resident Rates Apply)**

Vending machines (for example, cigarettes, candy, food machines) are not subject to local licenses on each machine by a state statute. A business license may be charged on gross income from operating vending machines.

**AMUSEMENT MACHINES, COIN OPERATED (EXCEPT GAMBLING)**-Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by the SC Department of Revenue pursuant to S.C. Code § 12-21-2720(A)(1) and (A)(2) – **[Type I and Type II]**

#### **A.                    OPERATOR OF MACHINE**

**713120**            \$12.50 per machine plus \$12.50 business license for operation of all machines (not on gross income). [§12-21-2746]

**B. DISTRIBUTOR SELLING OR LEASING MACHINES**  
(not licensed by the State as an operator pursuant to § 12-21-2728)

Plus on first .....\$100,000.00.....\$44.00  
Plus  
Each Additional.....\$1,000.00.....\$2.04

**AMUSEMENT MACHINES, COIN OPERATED, NON PAYOUT**-Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) [**Type III**]

**C. OPERATOR OF MACHINE (OWNER OF BUSINESS)**

**713290** \$180.00 per machine plus \$12.50 business license for operation of all machines (not on gross income). [§12-21-2720(B)]

**Rate Class 8.9**  
**(Non-Resident Rates Apply)**

**A. DRINKING PLACES BARS, LOUNGES AND TAVERNS** (Alcoholic beverages consumed on premises) License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

**722410** First.....\$100,000.00.....\$156.00 Plus  
Each Additional.....\$1,000.00..... \$3.92

**B. BINGO (state license required)**

**713290** First.....\$100,000.00.....\$156.00 Plus  
Each Additional.....\$1,000.00.....\$3.92

**C. CARNIVALS, CIRCUSES AND SPECIAL EVENTS**  
**(City sponsored events are exempt)**

**711190** First.....\$100,000.00.....\$156.00 Plus  
Each Additional.....\$1,000.00.....\$3.92

**Rate Class 8.10**  
**(Non-Resident Rates Apply)**

**713990**

**BILLIARD OR POOL ROOMS**

All types..... \$5.00 per table

Plus on First.....\$100,000.00.....\$156.00    Plus

Each Additional.....\$1,000.00.....\$3.92