



## CITY OF HARDEEVILLE

### Business and Professional License Classification and Rate Schedule 2015

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**

Licensees 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

Residents shall pay on all work in and out of City except that on which a license fee is paid to another entity. The total fee for the full amount of the contract shall be paid prior to

commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration.

No contractor shall be issued a business license until all state and municipality qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Subcontractors shall be licensed on the same basis as general or prime contractors for the same job and no deductions shall be made by a general or prime contractor for value of work performed by a subcontractor.

No contractor shall be issued a business license until all performance an indemnity bonds required by the building code have been filed and approved. Zoning permits must be obtained when required by the zoning ordinance.

Each prime contractor shall file with the license inspector a list of subcontractors furnishing labor or materials for each project and shall report in each case the contract amount.

A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

**Rate Class 8.2**

**482 RAILROAD COMPANIES** License Fee.....Per State Code  
12-23-210

**Rate Class 8.3**

**5171**  
**5172 TELECOMMUNICATIONS**

Pursuant to SC Code 58-9-2220, the following business license tax schedule shall apply to the gross income from retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within 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 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.

Rate for license taxes due in the years 1999-2003.....0.3%  
Rate for license taxes due in the year 2004 and each year thereafter... 0.75%

For a business in operation less than one year, the amount of business license tax authorized by this section shall be computed on a 12 month projected income. The telecommunications business license tax shall be due on January 1 in each year beginning in the year 2000. Declining rates shall not apply. Taxes are payable without penalty by

January 31 following the due date. After January 31, the delinquent penalty shall be 5% of the tax due for each month, or portion thereof, after the due date until paid. Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax. Nothing in this ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003. As authorized by SC Code 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license tax from telecommunications companies pursuant to 58-9-2200 is approved.

**517110 TELEVISION, CABLE OR PAY.....Franchise**

**22112**

**22121 ELECTRIC AND GAS COMPANIES.....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**

The license tax shall be computed on gross premiums collected through offices or agents located in the municipality, wherever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected. Gross premiums shall include new and renewal businesses without deductions for any dividend, credit, return premiums or deposits. Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality.

631-632 Life, Health and Accident Insurance: 1% of gross premiums  
(Declining rates shall not apply)

633-635 Fire and Casualty Insurance: 2% of gross premiums  
(Declining rates shall not apply)

636 Title Insurance: 2% of gross premiums  
(Declining rates shall not apply)

The Municipal Association of South Carolina is authorized by the City of Hardeeville to collect all premium insurance taxes from the above insurance companies.

**524210            BROKERS FOR FIRE AND CASUALTY INSURERS**

Non-admitted: On gross premiums collected on policies of companies not licensed in South Carolina, the broker shall pay annually, to the Municipal Association of South Carolina with a copy of the report required by the Insurance Commission showing location of the risks insured. 2% of gross premiums. (Premiums non-admitted businesses are not included in broker's gross commissions for other businesses. (Declining rates shall not apply)

**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