

Article V. Business Licenses Section 8.501. is amended as follows:

8.501.01 **License Required.**

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the limits of the Town of North, South Carolina, is required to pay an annual license fee for the privilege of doing business and obtain a business license as herein provided.

8.501.02 **Definitions.**

The following words, terms and phrases, when used in this ordinance, shall have the meaning ascribed herein:

“*Business*” means a calling, occupation, profession, or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly.

“*Charitable Purpose*” means benevolent, philanthropic, patriotic, or eleemosynary purpose which does not result in personal gain to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization. A charitable organization shall be deemed a business subject to a license tax unless the entire net proceeds of its operation, after necessary expenses, are devoted to charitable purposes. Compensation in any form to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

“*Classification*” means that division of businesses by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by Municipal Council.

“*Gross Income*” means the total income of a business, received or accrued, for one calendar year collected or to be collected from business done within the Municipality, excepting there from income from business done wholly outside of the Municipality on which a license tax is paid to some other municipality or a county and fully reported to the Municipality. Gross income for brokers or agents means gross commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums collected. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds which are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross income for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Insurance Commission, or other government agency.

“*License Official*” means a person designated to administer this ordinance.

“*Municipality*” means the Town of North, South Carolina.

“*Person*” means any individual, firm, partnership, LLP, LLC, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

8.501.03 Purpose and Duration.

The business license levied by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one calendar year ending December 31. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by Council.

8.501.04 License Fee.

a. The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 1st day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified.

b. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year. The initial fee for an annexed business shall be prorated for the number of months remaining in the license year. No refund shall be made for a business that is discontinued.

8.501.05 Registration Required.

a. The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; *provided*, a new business shall be required to have a business license prior to operation within the Municipality. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued a State ABC license and will have actual control and management of the business.

b. Application shall be on a form provided by the License Official which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed appropriate to carry out the purpose of this ordinance by the License Official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross income figures.

c. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes on business property due and payable to the Municipality have been paid.

d. Insurance agents and brokers shall report the name of each insurance company for which a policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the License Official. An insurance agent not employed by a company shall be licensed as a broker.

8.501.06 Deductions, Exemptions, and Charitable Organizations.

a. No deductions from gross income shall be made except income from business done wholly outside of the Municipality on which a license tax is paid to some other municipality or a county, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to State or federal law. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.

b. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by State or federal law. The License Official shall determine the appropriate classification for each business in accordance with the latest issue of the North American Industry Classification System (NAICS) for the United States published by the Office of Management and Budget. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of liability for payment of any other tax by reason of application of this ordinance.

c. Charitable organizations which have exemptions from state and federal income taxes shall be exempt from a business license tax only in cases where the sponsors, organizers, directors, trustees, or persons who exercise ultimate control of the organization receive no part of the proceeds of operation, and all proceeds are devoted to charitable purposes as defined by this ordinance. Payment of necessary costs of operation and wages to non-management employees will not disqualify a charitable organization from exemption.

8.501.07 False Application Unlawful.

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this ordinance.

8.501.08 Display and Transfer.

a. All persons shall display the license issued to them on the original form provided by the License Official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Municipality.

b. A change of address must be reported to the License Official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the License Official and compliance with zoning and building codes. Failure to obtain the approval of the License Official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of controlling interest shall be considered a termination of the old

business and the establishment of a new business requiring a new business license, based on old business income.

8.501.09 Administration of Article.

The License Official shall administer the provisions of this article, collect license fees, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or revocation procedures, report violations to the municipal attorney, assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

8.501.10 Inspection and Audits.

a. For the purpose of enforcing the provisions of this ordinance the License Official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.

b. The License Official shall make systematic inspections and random audits of all businesses within the Municipality to insure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the License Official shall not release the amount of license taxes paid or the reported gross income of any person by name without written permission of the licensee. Statistics compiled by classifications are public records.

8.501.11 Assessments, Payment under Protest, Appeal.

a. If a person fails to obtain a business license or to furnish the information required by this ordinance or the License Official, the License Official shall examine such records of the business or any other available records as may be appropriate, and conduct such investigations and statistical surveys as the License Official may deem appropriate to assess a license tax and penalties as provided herein.

b. A notice of assessment shall be served by certified mail. An application for adjustment of the assessment may be made to the License Official within five (5) days after the notice is mailed or the assessment will become final. The License Official shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.

c. A final assessment may be appealed to the Municipal Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to Council.

8.501.12 Delinquent License Fees, Partial Payment.

a. For non-payment of all or any part of the correct license fee, the License Official shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any license fee remains unpaid for sixty (60) days after its due date, the License Official shall report it to the municipal attorney for appropriate legal action.

b. Partial payment may be accepted by the License Official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

8.501.13 Notices.

The License Official may, but shall not be required to, mail written notices that license fees are due. If notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

8.501.14 Denial of License.

The License Official shall deny a license to an applicant when the License Official determines:

- A. The application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact; or
 - B. The activity for which a license is sought is unlawful or constitutes a public nuisance per se or per accidents; or
 - C. The applicant or prior licensee or the person in control of the business has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
 - D. The applicant or prior licensee or the person in control of the business has engaged in an unlawful activity or nuisance related to the business; or
 - E. The applicant or prior licensee or the person in control of the business is delinquent in the payment to the municipality of any tax or fee; or
 - F. The license for the business has been suspended or revoked in the previous license year. A decision of the License Official shall be subject to appeal to Council as herein provided.
- Denial shall be written with reasons stated.

8.501.15 Suspension or Revocation of License.

When the License Official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law; or

- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance; or
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- D. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; the License Official shall give written notice to the licensee or the person in control of the business within the municipality by personal service or certified mail that the license is suspended pending a hearing before Council for the purpose of determining whether the license should be revoked.

The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice, unless continued by agreement. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

8.501.16. Appeals to Council.

a. Any person aggrieved by a decision, final assessment, proposed revocation, suspension, or a denial of a business license by the License Official may appeal the decision to the Municipal Council by written request stating the reasons therefore, filed with the License Official within ten (10) days after the payment of the assessment under protest or notice of denial is received. Payment under protest shall be a condition precedent to appeal.

b. An appeal or a hearing on proposed revocation shall be held by the Municipal Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice, unless continued by agreement. At the hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council shall govern the hearing. Council shall by majority vote of members present render a written decision based on findings of fact and application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

c. No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

8.501.17 Consent, franchise or license required for use of streets.

a. It shall be unlawful for any person to construct, install, maintain or operate in, on, above or under any street or public place under control of the municipality any line, pipe, cable, pole, structure or facility for utilities, communications, cablevision or other purposes without a consent

agreement or franchise agreement issued by the Municipal Council by ordinance that prescribes the term, fees and conditions for use.

b. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by State law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license fees unless specifically provided by the franchise or consent agreement.

8.501.18 Confidentiality.

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of the license ordinance.

8.501.19 Violations.

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

8.501.20 Separability.

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

8.501.21 Classification and Rates.

a. The sectors of businesses included in each Rate Class are listed with the United States North American Industry Classification System (NAICS) codes. The alphabetical index in this ordinance, filed in the office of the City clerk, is a tool for classification, not a limitation on businesses subject to a license tax. The License Official shall determine the proper class for a business according to the applicable NAICS manual, whether or not the business is listed in the alphabetical index.

b. The license fee for each Class of businesses subject to this ordinance shall be computed in accordance with the following classification rate schedule filed in the office of the Town clerk. A copy of the license ordinance text, business classifications and rates shall be made available to the public in booklet form.

RATES

RATE CLASS	<u>Income: 0-\$5000</u>	<u>ALL OVER \$5,000</u>
	MINIMUM FEE	Rate per Thousand Or fraction thereof
1	\$30	\$0.85
2	\$35	\$0.91
3	\$40	\$0.97
4	\$45	\$1.03
5	\$50	\$1.09
6	\$55	\$1.15
7	\$60	\$1.21
8.1	\$65	\$1.27
8.2	Set by state	statute
8.3	MASC Telecommunications	
8.4	\$65	\$1.27
8.5	\$65	\$1.27
8.6	\$50	\$0.05
8.7	MASC Insurance	
8.8A	12.50+12.50 per	machine
8.8B	\$40	\$0.97
8.8C	12.50+180.00 per	machine
8.9A	\$65	\$1.27
8.9B	\$	
8.9C	\$100.00	\$1.27
8.10	\$40	\$0.97

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000
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Gross Income In \$ Million	Percent of Class Rate for each additional \$1,000
0-1	100%
1-2	90%
2-3	80%
3-4	70%
Over 4	60%

CLASS 8 RATES

Each NAICS Number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply except where indicated.

8.1 - NAICS 230000 – Contractors, Construction, All Types

Having permanent place of business within the municipality

Minimum on first \$5,000..... \$65.00

Per \$1,000, or fraction over \$5,000 from all work..... \$ 1.27

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 date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base fee shall be paid in a calendar year.

No contractor shall be issued a business license until all state and municipal 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.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by sub-contractor.

No contractor shall be issued a business license until all performance and 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 Official a list of sub-contractors furnishing labor or materials for each project.

8.2 - NAICS 482 – Railroad Companies (See SC Code §12-23-210)..... \$25.00

8.3 - NAICS 5171, 5172 – Telephone Companies

a. Notwithstanding any other provisions of the Business License Ordinance, the business license tax for "retail telecommunications services", as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by amendment. The business license tax year shall begin on January 1 of each year. The rate for the 2005 business license tax year shall be the maximum rate allowed by State law in effect on February 1, 2005. Declining rates shall not apply.

b. In conformity with S.C. Code Section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of 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 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.

c. 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. 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.

d. The delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

e. 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.

f. 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.

g. 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.

h. 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 agreed charge, to this municipality on or before April 1, 2005, and thereafter as remaining collections permit.

NAICS 22112 - Electric Power Distribution..... See Consent or Franchise

NAICS 22121 - Natural Gas Distribution See Consent or Franchise

NAICS 517110 - Television, Cable or Pay,
Services using public streetsSee Franchise

8.4 - NAICS 423930 - Junk or Scrap Dealers

Minimum on first \$5,000\$65.00 PLUS
Per \$1,000, or fraction, over \$5,000 \$1.27

8.4 - NAICS 522298 - Pawn Brokers - All Types

Minimum on first \$5,000 \$65.00 PLUS
Per \$1,000, or fraction, over \$5,000 \$1.27

8.5 - NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Farm Machinery, Retail –

(except auto supply stores - see 4413)
Minimum on first \$5,000\$30.00 PLUS
Per \$1,000, or fraction, over \$5,000\$1.85

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

NAICS 454390 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales, direct retail sales of merchandise. [Non-resident rates apply]

8.6 - Regular activities [more than two sale periods of more than three days each per year]

Minimum on first \$5,000\$50.00PLUS
Per \$1,000, or fraction, over \$5,000\$0.05

Applicant for a license to sell on private property must provide written authorization from the proper owner to use the intended location.

8.7 - NAICS 5241 - Insurance Companies:

Except as to fire insurance, “gross premiums” means gross premiums collected on policies on property or risks located in the municipality, or on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by the insurance company’s office located in the municipality or by the insurance company’s employee doing business within the municipality or by the office of the insurance company’s licensed or appointed producer (agent) located in the municipality or by the

insurance company's licensed or appointed producer (agent) doing business within the municipality. As to fire insurance, "gross premiums" means gross premiums collected through an office or agent located in the municipality, wherever the risk is located, or realized from risks located within the limits of the municipality, wherever the premiums are collected.

Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

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 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. Declining rates shall not apply.

NAICS 52411 - Life, Health and Accident 0.75% of Gross Premiums

NAICS 524126 - Fire and Casualty (Licensed in SC) 2% of Gross Premiums
Model Business License Ordinance - 2008

NAICS 524127 - Title Insurance 2% of Gross Premiums

NAICS 524210 - Brokers for Fire & Casualty Insurers - non-admitted:

As to brokers for non-admitted fire and casualty insurers, "gross premiums" means gross premiums collected by or for fire and casualty insurers not licensed in South Carolina (1) on policies on property or risks located in the municipality and/or (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by a broker located in or doing business within the municipality. Brokers shall provide, with their payment of the tax, a copy of a report showing the locations of the property or risks insured

..... 2% of Gross
Premiums

[Premiums for non-admitted business are not included in broker's gross commissions for other business.]

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies and brokers for non-admitted fire and casualty insurers 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.

Any exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

The Agreement with the Municipal Association of South Carolina, pursuant to S. C. Code Section 5-7-30, for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted fire and casualty insurers shall continue in effect.

NAICS 713120 - Amusement Machines, coin operated (except gambling) -

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

8.8A - Operator of machine\$12.50/machine,
PLUS
.....\$12.50 business
license for operation of
all machines
(not on gross income).
[§12-21-2746]

8.8B - Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] -

Minimum on first \$5,000\$40.00 PLUS
Per \$1,000, or fraction, over \$5,000\$0.97

NAICS 713290 - Amusement Machines, coin operated, nonpayout -

Amusement machines of the nonpayout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) - [Type III]

8.8C - Operator of machine (owner of business)

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

8.9A - NAICS 713290 - Bingo halls, parlors –

Minimum on first \$5,000\$65.00 PLUS
Per \$1,000, or fraction, over \$5,000\$1.27

8.9B - NAICS 711190 - Carnivals and Circuses -

Minimum on first \$5,000\$150.00 PLUS
Per \$1,000, or fraction, over \$5,000\$0.05

8.9C - NAICS 722410 - Drinking Places, bars, lounges, cabarets –

(Alcoholic beverages consumed on premises)

Minimum on first \$5,000\$100.00 PLUS
Per \$1,000, or fraction, over \$5,000\$1.27

License must be issued in the name of the individual who has been issued a State ABC license and will have actual control and management of the business.

8.10 - NAICS 713990 - Billiard or Pool Rooms, all types

.....\$5.00 stamp/table PLUS
Minimum on first \$5,000\$40.00 PLUS
Per \$1,000, or fraction, over \$5,000.....\$0.97

RATE CLASS INDEX

RATE CLASS 1

<u>NAICS</u>	<u>Business Sector</u>
2213	Water and Sewerage Systems
42	Wholesale Trade, all types
4413	Automotive Parts, Tire Stores
442	Furniture and Home Furnishing Stores
443	Electronics and Appliance Stores
444	Building Material, Garden Equipment and Supply
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations and Convenience Stores
451	Sporting Goods, Hobby, Book, Music Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers, except peddlers [Class 8]
712	Museums, Historical Sites, Zoos, Gardens
713	Amusement and Recreation, except coin-operated machines, gambling, bingo and billiards [Class 8]
721	Accommodation, Hotel, Motel, Inn, Camp
722	Eating Places, Food Services, Restaurants, Caterers, except drinking places [Class 8]

RATE CLASS 2

<u>NAICS</u>	<u>Business Sector</u>
11	Agriculture, Forestry, Fishing and Hunting
31-33	Manufacturing
448	Clothing and Accessory Stores
48	Transportation, except rail
515	Radio and Television Broadcasting
517	Internet Service Providers and Data Processing Services, on line
811	Repair and Maintenance Services

RATE CLASS 3

<u>NAICS</u>	<u>Business Sector</u>
49	Warehousing and Couriers
511	Information, Newspapers, Publishers
512	Motion Pictures, theaters, production
5179	Other Telecommunications, specialized services
56	Administrative and Support, Waste Management and Remediation Services

RATE CLASS 4

<u>NAICS</u>	<u>Business Sector</u>
21	Mining

523	Security and Commodity Brokers
711	Arts, Sports and Promoters of Events, except carnivals and circuses [Class 8]
812	Personal Care, Barber, Beauty, Laundry

RATE CLASS 5

<u>NAICS</u>	<u>Business Sector</u>
522	Consumer Finance, Mortgage Brokers, Credit Card Issuing, except banks [exempt] and pawnshops [Class 8]
5242	Insurance Agencies, except brokers for non-admitted insurers
54	Professional, Scientific, and Technical Services
61	Education Services
62	Health Care and Social Assistance

RATE CLASS 6

<u>NAICS</u>	<u>Business Sector</u>
519	Internet Publishers

RATE CLASS 7

<u>NAICS</u>	<u>Business Sector</u>
53	Real Estate and Rental and Leasing
55	Management of Companies and Enterprises
813	Membership Organizations

RATE CLASS 8

[SEE INDIVIDUAL SUBCLASSIFICATION RATES FOR CLASSES 8.1 THROUGH 8.10.]

<u>NAICS</u>	<u>Business Sector</u>
2211	Electric Utilities [franchise]
2212	Gas Utilities [franchise]
23	Construction, all types
423930	Recyclable Material, Junk
4411	Automobile Dealers
4412	Other Motor Vehicle Dealers; Boats; Farm Machinery
45439	Peddlers, Direct Selling
482	Rail Transportation
5171	Telecommunications, wired
5172	Telecommunications, cellular
517110	Cable Television
522298	Pawnshops
5241	Insurance Carriers
52421	Brokers for Non-admitted Insurance Carriers
71119	Carnivals, Circuses
7131	Amusement Arcades, except gambling [Type I and Type II]
7132	Nonpayout Amusement Machines [Type III]
713290	Bingo Halls, Parlors
71399	Billiard Parlor, Pool Tables

72241 Drinking Places, Bars (alcoholic)

NAICS NUMERICAL INDEX

NAICS <u>Code</u>	Rate <u>Class</u>	<u>NAICS Sector Description</u>
11	2	Agriculture, Forestry, Fishing and Hunting
21	4	Mining
2211	8	Electric Utilities [franchise]
2212	8	Gas Utilities [franchise]
2213	1	Water and Sewerage Systems
23	8.1	Construction, all types
31-33	2	Manufacturing, all types
42	1	Wholesale Trade, all types except junk
423930	8.4	Recyclable Material, Junk
44 - 45		Retail Trade (See type below)
NAICS <u>Code</u>	Rate <u>Class</u>	<u>NAICS Sector Description</u>
4411	8.5	Automobile Dealers
4412	8.5	Other Motor Vehicle Dealers and Farm Machinery
4413	1	Automotive Parts, Tire Stores
442	1	Furniture and Home Furnishing Stores
443	1	Electronics and Appliance Stores
444	1	Building Material, Garden Equipment and Supply
445	1	Food and Beverage Stores
446	1	Health and Personal Care Stores
447	1	Gasoline Stations and convenience stores
448	2	Clothing and Accessory Stores
451	1	Sporting Goods, Hobby, Book, Music Stores
452	1	General Merchandise Stores
453	1	Miscellaneous Store Retailers
454	1	Nonstore Retailers, except peddlers
45439	8.6	Peddlers, Direct Selling
48	2	Transportation, except rail
482	8.2	Rail Transportation
49	3	Warehousing and Couriers
511	3	Information, Newspapers, Publishers
512	3	Motion Pictures, theaters, production, music, recording
515	2	Radio and Television Broadcasting
517	2	Internet Service Providers and Data Processing Services, on line
5171	8.3	Telecommunications, wired
5172	8.3	Telecommunications, cellular
517110	8.4	Cable Television
5179	3	Other Telecommunications, Specialized Services
519	6	Internet Publishers
522	5	Consumer Finance, Mortgage Brokers, Credit Card Issuing, <u>except</u> banks and pawnshops
522298	8.4	Pawnshops

523	4	Security and Commodity Brokers
5241	8.7	Insurance Carriers
5242	5	Insurance Agencies, <u>except</u> brokers for non-admitted insurers
52421	8.7	Brokers for Non-admitted Insurance Carriers
53	7	Real Estate and Rental
54	5	Professional, Scientific, and Technical Services
55	7	Management of Companies and Enterprises
56	3	Administrative and Support, Waste Management and Remediation Services
61	5	Education Services
62	5	Health Care and Social Assistance
711	4	Arts, Sports and Promoters of Events, <u>except</u> carnivals and circuses
71119	8.9	Carnivals, Circuses
NIACS	Rate	
<u>Code</u>	<u>Class</u>	<u>NAICS Sector Description</u>
712	1	Museums, Historical Sites, Zoos, Gardens
713	1	Amusement and Recreation, <u>except</u> coin-operated machines, gambling, bingo and billards
7131	8.8	Amusement Arcades, except gambling [Sec. 12-21-2720(A)(1) and (2)]
7132	8.8	Nonpayout Amusement Machines [Sec. 12-21-2720(A)(3)]
713290	8.9	Bingo Halls, Parlors
713990	8.10	Billiard Parlor, Pool Tables
721	1	Accommodation, Hotel, Motel, Inn, Camp
722	1	Eating Places, Food Services, Restaurants, Caterers, <u>except</u> drinking places
72241	8.9	Drinking Places, Bars (alcoholic)
811	2	Repair and Maintenance Services
812	4	Personal Care, Barber, Beauty, Laundry
813	7	Membership Organizations