

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF SALUDA )

**ORDINANCE NO. 03-20**

**AN ORDINANCE TO ADD CHAPTER 33 (BUSINESS AND PROFESSIONAL LICENSE) TO THE CODE OF ORDINANCES, SALUDA COUNTY, SOUTH CAROLINA AND PROVIDING FOR THE SEVERABILITY AND EFFECTIVE DATE.**

WHEREAS, Saluda County Council believes that to provide for the health and welfare of Saluda County citizens that it should enact a Business and Professional License Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF SALUDA COUNTY, SOUTH CAROLINA; AND IT IS HEREBY ORDERED ORDAINED BY AND UNDER THE AUTHORITY OF THE SAID COUNTY COUNCIL, AS FOLLOWS:

**ARTICLE III. BUSINESS AND PROFESSIONAL LICENSES**

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### Sec. 33-46. Purpose.

The business license levied by this article is for the purpose of providing such regulation as may be required by the business subject thereto and for the purpose of raising revenue to provide ad valorem tax relief. Each license shall be issued for one calendar year beginning on January 1 and shall expire on December 31; this time period shall be considered a license year. The provisions of this article and the rates herein shall remain in effect from year to year as amended by Saluda County Council.

### Sec. 33-47. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Business* means a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. In addition to the above-described activities constituting doing business in the county, an individual shall be deemed to be in business if that individual owns and rents two or more residential rental units (or partial interest therein) within the county, excluding the municipalities therein. This applies to both short-term and long-term rentals.

*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. Charitable organization shall be deemed a business subject to a license fee 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 operating expense.

*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 fee tax burden, relationship of services, or other basis deemed appropriate by county council.

*County* means the County of Saluda, South Carolina.

*Gross receipts* means the total revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected by the businesses, excepting income from business done wholly outside of the unincorporated area of the county and fully reported to a municipality or other county. The term "gross receipts" means the value proceeding or accruing from the sale of tangible business personal property, including merchandise and commodities of any kind and character and all receipts, by the reason of any business engaged in, including interest, dividends, discounts, rentals of real estate or royalties, without deduction on the account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses whatsoever and without any deductions on account of losses. Gross income for business license purposes, may be verified by inspection of returns filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Insurance Commission, or other government agency. In case of brokers or agents, gross income means commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums collected. Gross income for business license fee tax purposes shall include the value of bartered goods and/or trade-in merchandise.

*License official* means the county employee, or other individuals, designated by the county administrator to perform the duties set forth in this article.

*Person* means any individual, firm, partnership, LLP, LLC, cooperative nonprofit 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.

*Wholesaler* means a business where the product the business sells is to be resold (retailed); where the supplier is truly a wholesaler, a business license is not required, however, if a warehouse or place of business is maintained in the county, or if a product is sold to an end user, its ultimate customer, a business license is

required. Therefore, paper goods distributors who sell supplies to hotels and building supply distributors who sell to contractors or owners for buildings under construction are required to obtain a business license. Such distributors' customers are the end users of the products.

**Cross reference**— Definitions generally, § 1-2.

#### **Sec. 33-48. Administration.**

The license official shall administer the provisions of this article, collect license fees taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or revocation procedures, report violators to code enforcement, produce forms, make reasonable regulations relating to the administration of this article, and perform such other duties as may be assigned by the county administrator.

#### **Sec. 33-49. Violations.**

Any persons violating any provision of this article shall be deemed guilty of an offense and subject to a fine of up to \$500.00 or imprisonment for not more than 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 fees taxes, penalties and costs provided for in this article.

#### **Sec. 33-50. License required.**

Every person engaged or intending to engage in any calling, business, occupation or profession whether listed in the rate classification index or not, shall register the business and make application for a business license and will be required to pay an annual license fee tax and obtain a business license as provided in this article. A new business shall be required to have a business license prior to operation within the county.

#### **Sec. 33-51. License fee tax.**

- (a) The required license fee tax shall be paid for each business subject to this article according to the applicable rate classification on or before May 31 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 of business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee tax shall be computed on the combined gross income for the classification requiring the highest rate.
- (c) A license fee tax based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a 12-month projected income based on the monthly average for a business in operation for less than one year. The fee tax for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the calendar year. No refund shall be made for a business that is discontinued, annexed into a municipality or has rendered an overpayment of a prior year license fee tax.

#### **Sec. 33-52. Effective date.**

The business license fee tax shall be implemented on an annual basis for calendar year 2020 and all subsequent years. The required due date for the payment of all fees taxes and the display of license for calendar year 2020 shall be May 31, 2020. In all subsequent years the due date shall be as specified in [section 33-53](#).

#### **Sec. 33-53. Registration required.**

- (a) The owner, agent or legal representative of every business subject to this article, whether listed in the classification index or not, shall register the business and make application for a business license on or before May 31 of each year, except that a new business shall be required to have a business license prior to operation within the county. A license for a bar 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 identification number, the South Carolina Retail License Number (if applicable), the business name as reported on the state income tax return, and all other information about the applicant and the business deemed necessary to carry out the purposes of this article by the license official. Applicants may be required to submit copies 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 county 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 an insurance company, or employed by more than one company, shall be licensed as a broker.
- (e) Every business, which either acts as an agent, broker or representative for any other person or has contractual arrangements with persons who are acting as independent contractors for it shall supply the following information: name, address, telephone number and estimated payments or premiums due to that person. Such information shall be supplied upon the request of the license official and shall be a condition precedent to obtaining the license required under this article.
- (f) Elimination of commercial waste. On the business license application form, each business shall fully disclose its method of solid waste handling and shall present proof of such solid waste disposal before a license is granted.
- (g) No business license shall be issued until the applicant first submits documents necessary to establish compliance with Saluda County Zoning Ordinance, if any, Building Code, and other regulatory codes as adopted by Saluda County Council.
- (h) Any person desiring to peddle goods anywhere in unincorporated Saluda County must first meet all regulations pursuant to the provisions of S.C. Code 1976, § 40-41-10 and are also subject to being in compliance with the zoning and building codes.
- (i) Miscellaneous sales (antique malls, flea markets or leased space sales). Any person leasing space for the sale of merchandise from an established business shall be required to have a business license, whether or not the sales are made through a central cash register. Furthermore, it shall be the responsibility of the leasor of the spaces to advise the business license office of persons leasing space.

#### **Sec. 33-54. Deductions and exemptions.**

- (a) No deductions from gross income shall be made, except income from business done wholly outside of the county jurisdiction on which a license fee tax is paid to another county or a municipality, or income which cannot be taxed pursuant to state law. The applicant shall have the burden to establish the right to a deduction by satisfactory records and proof. No person shall be exempt from the requirements of this article by reason of the lack of an established place of business within the county, unless exempted by state or federal law. The license official shall determine the appropriate classification and licensing for each business. No person shall be exempt from this article by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of the liability for the payment of any other tax by reason of the application of this article.

- (b) The provisions of this article shall not extended to those businesses which are contained within NAICS Major Business Group 01: agriculture production; crops, or Group 02: agriculture production; livestock and animal specialties, or Group 08: forestry, or Group 09: fishing, nor shall it apply to the manufacture or sale of sea island grass products, but shall extend and apply to vendors of every other class and kind of goods.

#### **Sec. 33-55. False application unlawful.**

It shall be unlawful for any person subject to the provisions of this article 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 tax required by this article.

#### **Sec. 33-56. Display and transfer.**

- (a) All persons shall display the license issued to them under this article 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 nonresident 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 county.**
- (b) **A change of address must be reported to the license official within ten days after removal of the business to a new location, and the license will be valid at the new address upon written notification of 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 ownership 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.**

#### **Sec. 33-57. Inspections and audits.**

- (a) **For the purpose of enforcing the provisions of this article the license official or other authorized agent of the county is empowered to enter upon the premises of any person subject to this article to make inspections and examine and audit books and records. It shall be unlawful for any person to fail or refuse to make available the necessary books and records. during normal business hours with 24 hours' prior written notice. If an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee tax and late penalties in addition to other penalties provided in this article. Each day of failure to pay the proper amount of license fee tax shall constitute a separate offense.**
- (b) **The license official may make systematic and random inspections of all any businesses within the county to insure compliance with this article. Records of inspections and audits shall not be deemed public records. The license official shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classifications may be made public.**
- (c) **The license official, upon approval of the county administrator, may disclose gross income of licenses to the Internal Revenue Service, South Carolina Department of Revenue, Saluda County Tax Appraiser and other county and municipal business license offices for the purpose of assisting tax assessments, tax collections and enforcement of the business license. Such disclosures shall be for internal, confidential and official use by these governmental agencies and shall not be deemed public records.**

#### **Sec. 33-58. Assessments.**

- (a) **When any person shall have failed to obtain a business license or to furnish the information required by this article or the license official, the license official shall proceed to examine the records of the business**

or any other available records as may be appropriate and to conduct investigations and statistical surveys as he/she may deem appropriate to assess a license fee tax and penalties as provided in this article.

- (b) A notice of assessment shall be served by certified mail and any application for adjustment of the assessment may be made to the license official within five 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 county council only by payment in full of the assessment under protest within five days and the filing of written notice of appeal within ten days after payment pursuant to the provisions of this article relating to appeals to county council. With regard to assessments of insurance companies and brokers for nonadmitted insurance companies, the state association of counties is designated as the exclusive agent of the county and is empowered to utilize all procedures and actions authorized by ordinance or state law.

### **Sec. 33-59. Delinquent license fees taxes.**

For nonpayment of all or any part of the correct license fee tax under this article, the license official shall levy and collect a late penalty of five percent of the unpaid fee tax for each month or portion thereof after the due date until paid. If any license fee tax shall remain unpaid for 60 days after its due date, the license official shall issue an execution which shall constitute a lien upon the property of the licensee for the fee tax, penalties and cost of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes. Upon identification of a delinquent account the director of business license or his/her designee has the authority to establish payment plans, revenue procedures, and reduce or waive penalties based upon the revenue procedures as adopted with this amendment.

### **Sec. 33-60. Notices.**

The license official may but shall not be required to serve or mail written notices that license fees taxes under this article are due, but he shall publish a notice of the due date in a newspaper of general circulation within the county three times prior to the due date in each year. With regard to providing notice to insurance companies and brokers for nonadmitted insurance companies that license fees taxes are due, the South Carolina State Association of Counties is designated as the exclusive agent of the county and is empowered to utilize all procedures and actions authorized by ordinance or state law. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the fee tax due or grounds for waiver of penalties.

### **Sec. 33-61. Denial of license.**

The license official shall deny a license under this article to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, does not comply with all other applicable county ordinances, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the license official shall be subject to appeal to county council as provided in this article. Denial shall be written with reasons stated.

### **Sec. 33-62. Suspension or revocation of license.**

When the license official determines that:

- (1) A license has been mistakenly or improperly issued or issued contrary to law;

- (2) A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this article;
- (3) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact on the license application;
- (4) 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;
- (5) A licensee has engaged in an unlawful activity or nuisance related to the business; or
- (6) The business is not in compliance with all other applicable county ordinances;

The license official shall give written notice to the licensee or the person in control of the business within the county by personal service or certified mail that the license is suspended pending a hearing before county 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 within 30 days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this article.

### **Sec. 33-63. Appeals to county council.**

- (a) Any person aggrieved by a final assessment, or a denial of a business license under this article by the license official may appeal the decision to county council by written request stating the reasons therefor filed with the license official within ten days after the payment of the assessment under protest or notice of denial is received.
- (b) An appeal or a hearing on revocation shall be held by county council within 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. 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 county council shall govern the hearing. The county council shall by majority vote of members present, render a written decision based on findings of fact and the application of the standards in this article which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten days after service
- (c) No person shall be subject to prosecution for doing business without a license until the expiration of ten days after written notice of denial or revocation which is not appealed or until after final judgment of court upholding denial or revocation.

### **Sec. 33-64. 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 article. Nothing in this section shall be construed to prevent the identification of particular reports or returns.

### **Sec. 33-65. Classification rates and schedules.**

- (a) The license fee tax for each class of business shall be computed in accordance with the rates set forth in sections 33-66—33-68 and with the Standard Industrial Classification (SIC) Manual 1987 and the North American Industrial Classification System (NAICS), except that, in cases of conflict between the provisions of the SIC NAICS and this Code, the provisions of this Code shall prevail.
- (b) Unless otherwise specifically provided, all rates shall be doubled for businesses and itinerants having no fixed place of business within the county and triple for businesses located out of state.

## Sec. 33-66. Class 8 rates.

Each SIC NAICS number designates a separate sub classification. 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. Nonresident rates do not apply except where indicated.

15, 16, 17 Contractors, construction, all types. See the rate schedule in [section 33-68](#).

- (1) For nonresident contractors, the total fee tax for the full amount of the contract shall be paid prior to issuing a building permit or commencement of work and shall entitle the 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 tax per \$1,000.00 of the contract amount shall be paid prior to commencement of new work. Only one base fee tax shall be paid in a calendar year. A trailer at the construction site, a home office or structure in which the contractor resides is not a permanent place of business under this article.
- (2) No contractor shall be issued a business license until all state and county qualification examinations 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. In addition, each contractor shall furnish the license official with a list of all subcontractors furnishing labor or materials for each project.
- (3) Subcontractors shall be licensed on the same basis as general, prime or manager for the same job, and no deductions shall be made by a general or prime contractor or manager for value of work performed by subcontractors. General or prime contractors will be responsible and will pay for the business license of any subcontractor doing work on the project if the subcontractor is found to be operating without a county business license.
- (4) No contractor shall be issued a business license until all performance and indemnity bonds required by the county building code have been filed and approved.

*40 Railroad companies.* See S.C. Code 1976, § 12-23-210.

*41 Passenger transportation.* On gross income, rate class 7 plus each vehicle per year, \$25.00.

- (5) Permission to use streets required. 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 county 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 county council by ordinance which prescribes the term, fees and conditions for use.
- (6) Consent, franchise, or business license fee tax required. 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 based on gross revenues derived from activities in the county, the length of lines installed in streets and public places, or other formula deemed appropriate by county council. No consent fee or franchise fee shall be construed to be in lieu of a business license fee tax based on gross revenue unless specifically provided by ordinance. Credits for business license fees tax paid may be applied to fees taxes set by ordinance granting consent or a franchise when specifically authorized by the ordinance.

*481 Telephone companies not using public streets under franchise or consent.* Establishments providing local or long distance telephone communications as described in Standard Industrial Classification (SIC) group 481 and North American Industrial Classification System (NAICS) 5733, including voice and data communications; radio telephone services; cellular telephone services; paging and beeper services; leasing lines, fiber optic cables, microwave or satellite facilities; selling access and reselling use of facilities or methods to others, shall pay an annual business license fee tax of 0.3 percent of gross receipts from all communications activities conducted in the county and for communications services billed to customers located in the county on which a business license fee tax has not been paid to another municipality.

*4841 Television, cable or pay.* Basic fee, consent or franchise.



491—493 *Electrical and gas companies.* Consent or franchise.

55 *Automotive, motor vehicle dealers and farm machinery, retail.* See the rate schedule in [section 33-68](#).

- (1) 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.
- (2) Gross receipts from this classification shall include full sales price without deduction for trade-ins.
- (3) Dealer transfers shall not be included in gross receipts. 5999 *Promoter/coordinator of arts and crafts shows.* See the rate schedule in [section 33-68](#).

5999	Promoter/Coordinator of Arts and Crafts Shows	Base Rate/Fee Tax	Incremental Rate per Thousand
	First \$5,000.00	\$50.00	
	Over \$5,000.00		\$0.49
	Plus, for each participating vendor	Class rates apply	

This shall be a special license issued only for special arts and crafts events sanctioned as such and be valid solely for the time period and the specific location stated thereon. This special license must be applied for and obtained before commencement of the event for which it is to be used.

It is the responsibility of the special events promoter or coordinator to ensure that all participating vendors are included in this special arts and crafts license.

Each participating vendor must be the creator of the art or craft which is to be sold. This includes any person who desires to engage in the business of offering for public sale flower arrangements or any hand-crafted item produced in the home. Goods purchased for sale or resale cannot be vended on this special license.

Inspections may be made on site during the sale.

Other merchants and vendors at such special events, not qualifying for this special license under arts and crafts, shall be required to obtain a regular business license.

Merchants and vendors now operating under valid licenses shall be allowed to operate on those licenses, incorporating such gross sales in the annual gross receipts to be reported on the succeeding year's application.

63 *Insurance companies.*

- (1) On gross premiums collected through offices or agents located in the county, wherever the risk is located in the county, or collected on policies written on property or risks located in the county, wherever the premiums are collected.
- (2) Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

- (3) 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 county whether or not an office is maintained therein. A premium collected on property or a risk located within the county shall be deemed to have been collected within the county.

631—632 *Life, health and accident insurance*. The rate is 0.75 percent of gross premiums. Declining rates shall not apply.

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633—635 *Fire and casualty insurance*. The rate is two percent of gross premiums. Declining rates shall not apply.

636 *Title insurance*. The rate is two percent of gross premiums. Declining rates shall not apply.

6411 *Brokers for fire and casualty insurers*. The rate is two percent of gross premiums. Declining rates shall not apply. Nonadmitted: On gross premiums collected on policies of companies not licensed in the state, the broker shall collect and remit annually to the state association of counties, with a copy of the report required by the insurance commission showing the location of the risks insured. (Premiums for nonadmitted business are not included in broker's gross commissions for other business.)

Notwithstanding any other provision of this article, license fees taxes for insurance companies and brokers for nonadmitted insurers shall be payable on or before May 31 in each year without penalty. Pursuant to the S.C. Code 1976, § 5-7-300, the agreement with the state association of counties on file with the clerk for collection of current and delinquent license fees taxes from insurers and brokers is approved.

7993 *Amusement machines, (coin-operated (except gambling))*.

- (1) Music machines, juke boxes, kiddie rides, video games, pin tables with levers and other amusement machines with or without free play licensed pursuant to S.C. Code 1976, § 12-212720(A)(1) and (A)(2), Type I and Type II:
  - a. Operator of machine (S.C. Code 1976, § 12-21-2746) (For operation of all machines, not on gross income), \$12.50 per machine, plus \$12.50 business license.
  - b. Distributor selling or leasing machines. (Not licensed by the state as an operator pursuant to S.C. Code 1976, § 12-21-2728, see schedule in section [33-68](#) (nonresident rates apply)).

7993 *Amusement machines, coin-operated non-payout*. Amusement machines of the non-payout type or in-line pin game licensed by S.C. Department of Revenue pursuant to S.C. Code 12-212720(A)(3) Type III

- a. Operator of machines (owner of business): \$330.00 per machine (S.C. Code § 12-21-2720(B)): plus \$12.50 business license
- b. Distributor selling or leasing machines, not licensed by the state as an operator pursuant to S.C. Code 1976, § 12-21-2728, see schedule in section [33-68](#). (Nonresident rates apply.)

7993 *Billiard, Pool Tables, Football Table, Bowling Lane Table*.

Measuring three and one-half [feet wide] x seven feet long: \$5.00

Tables longer than three and one-half [feet wide] x seven feet [long]: \$12.50

And Gross income of all business where located, the following rates apply:

First \$5,000.00 gross income: \$43.75

Over \$5,000.00: \$0.38/thousand

## Sec. 33-67. Rate classification index.

The rate classification index for businesses licensed pursuant to this article shall be as follows:

NAICS	Rate Class 1 Business Group
47	Travel agencies
53	General merchandise stores
54	Food stores
553—554	Automotive supply stores and gasoline service stations
56	Apparel and accessory stores
58	Eating places
86	Membership organizations

NAICS	Rate Class 2 Business Group
01	Agricultural production, crops
02	Agricultural production, animals
20	Food and kindred products
22	Textile mill products
23	Apparel and other finished products from fabrics and similar materials
25	Furniture and fixtures
30	Rubber and miscellaneous plastic products
31	Leather and leather products
32	Stone, clay, glass and concrete products

33	Primary metal industries
34	Fabricated and metal products (except machinery and transportation equipment)
37	Transportation equipment
39	Miscellaneous manufacturing industries
50	Wholesale trade, durable goods
51	Wholesale trade, nondurable goods
52	Building materials, hardware, garden supply and mobile home dealers
57	Furniture, home furnishings and equipment stores
70	Hotels, roominghouses, camps and other lodging

SIC	Rate Class 3 Business Group
07	Agricultural service
24	Lumber and wood products (except furniture)
26	Paper and allied products
29	Petroleum refining and related industries
36	Electrical and electronic machinery, equipment and supplies
42	Motor freight transportation and warehousing
44	Water transportation
45	Transportation by air

59	Miscellaneous retail (except vending machines, peddlers and pawnbrokers)
61	Credit agencies other than banks
75	Automotive repair, services and garages
<b>78</b>	Motion pictures
79	Amusement and recreation services (except motion pictures, amusement machines and carnivals)
89	Miscellaneous services

NAICS	Rate Class 4 Business Group
27	Printing, publishing and allied products
28	Chemicals and allied products
35	Machinery, except electrical
48	Communication (except telephone)
76	Miscellaneous repair services

NAICS	Rate Class 5 Business Group
09	Fishing, hunting and trapping
14	Mining — Minerals
<b>38</b>	Measuring, analyzing and controlling instruments; photographic, medical and optical goods; watches and clocks

41	Local and suburban transit and interurban highway passenger transportation
62	Security and commodity brokers, dealers — Exchanges and services
73	Business services

NAICS	Rate Class 6 Business Group
49	Sanitary services
72	Personal services

NAICS	Rate Class 7 Business Group
08	Forestry
10	Mining — Metals
21	Tobacco manufacture
46	Pipelines (except natural gas)
64	Insurance agents, brokers and service
65	Real estate
67	Holding and other investment offices
80	Health services
81	Legal services

82	Educational services
83	Social services
87	Engineering, accounting, research, management and related services

NAICS	Rate Class 8 Business Group
15, 16, 17	Contractors, construction, all types
40	Railroad companies
4121	Taxicabs
481	Telephone communication
491— 493	Electric and gas services
55	Automotive and motor vehicle dealers and farm machinery, retail (except auto supply store 553 and gasoline service stations 554)
5093	Junk and scrap dealers
5813	Drinking places (alcoholic beverages - 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)
5932	Pawnbrokers
5962	Vending machines (automatic merchandising)
5963	Peddlers, itinerant
63	Insurance companies



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6411	Brokers for nonadmitted insurers
7993	Amusement machines, coin-operated
7999	Billiard or pool tables, all types
7999	Carnivals and circuses

**Sec. 33-68. Rate schedule.**

The fee tax schedule for businesses licensed pursuant to this article shall be as follows except where nonresident rates apply:

Business Class	Gross Revenue \$0—\$5,000	Rate per 1,000 or Fraction Thereof Over \$5,000 in Gross Revenue
	Minimum Fee Tax	
Class 1	\$35.00	\$0.13
Class 2	\$35.00	0.16
Class 3	\$35.00	0.17
Class 4	\$35.00	0.13
Class 5	\$35.00	0.15
Class 6	\$35.00	0.15
Class 7	\$35.00	0.18
Class 8	\$35.00	0.15

### Alphabetical Business Classification Index

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the Standard Industrial Classification manual group number. All businesses not exempt by law which are in the major groups listed under each rate class are **subject to a license fee tax whether found in the alphabetical index or not. The license official shall determine the proper classification of a business not listed.**

Alphabetical Business Classification Index		
Name	NAICS	Class
Abattoirs	2011	2
Abstract land title or warranty companies	6541	7
Accounting and bookkeeping services	8721	7
Acupuncture - (except medical doctor)	8049	7
Administrative office	7389	5
Advertising agencies or agents	7311	5
Advertising novelties, signs, placards, etc.	7319	5
Air conditioning:		
Contractor	1711	8
Service and repair	7623	4
Aircraft:		
Retail	5599	8
Supplies - wholesale	5088	2
Service and repair	4581	3
Airport limousine service	4111	5

Alterations, clothing	7219	6
Ambulance service	4119	5

Amusement and recreation services	7999	3
Amusement machines, coin-operated	7993	8
Amusement parks	7996	3
Animal hospital	0742	3
Answering service	7399	5
Antenna - installation—except household	1799	8
Sales - household	5731	2
System - satellite, master	4841	4
Antiques - retail	5932	3
Apartment complexes or buildings rental	6513	7
Appliances household - repair	7629	4
Retail	5722	2
Appraisers, real estate	6531	7
Architects	8712	7
Armature rewinding shops	7694	4
Armored car services	7381	5
Art glass, dealers in	5999	3
Artificial flowers, dealers in	5999	3

Artists:		
Portrait	8999	3

Commercial	7336	5
Studios	8999	3
Supplies, retail	5999	3
Assignment, purchasers of accounts, factors	6153	3
Astrologers	Prohibited	
Athletic arena	7941	3
Athletic clubs:		
Admission charged	7991	3
Membership	7997	3
Attorneys	8111	7
Auction houses	5999	3
Auctioneers - regulated by state law		
Automatic sprinklers - installation	1711	8
Automobile:		
Accessories - retail	5531	1
Automatic car wash	7542	3
Body, paint and trim shop	7532	3
Club, membership	8699	1

Dealers new or used - retail	5511	8
Detailers	7542	3

Leasing - long-term	7515	3
Manufacturing	3711	2
Parts - new - wholesale	5013	2
Parts - new - retail	5531	1
Parts - used-wholesale/retail	5015	2
Rental	7514	3
Repairs and service	7538	3
Salvage or scrap	5093	2
Service station	5541	1
Tires, recapping	7534	3
Tires, wholesale	5014	2
Tires, retail	5531	1
Towing service	7549	3
Awning and tent:		
Makers	2394	2
Rentals	7359	5
Repair	7699	4
Bags, bagging and ties, dealers in	5113	2

Bail bondsman	7389	5
Bakery:		

Retail	5461	1
Wholesale	5149	2
Ballroom, leased or rented	7911	3
Barber:		
Schools	7241	6
Shops	7241	6
Supplies - wholesale	5087	2
Barrel and drum makers and dealers	5085	2
Bars - drinking places	5813	8
Baskets, boxes, crates, bags, etc., dealers	5113	2
Bath houses	7999	3
Bath, turkish, sauna or vapor	7299	6
Batteries:		
Manufacture	3692	3
Vehicle - retail or wholesale	5531	1
Bearings - wholesale	5085	2
Beauty:		
Schools	7231	6

Shops	7231	6
Supplies - wholesale	5087	2

Bed and breakfast inns	7011	2
Beeper service, radio pager	4812	8
Belting - wholesale	5085	2
Beverage coolers - wholesale	5087	2
Bicycle:		
Retail	5941	3
Rental	7999	3
Repair	7699	4
Supplies - wholesale	5091	2
Bill distributors, handbills	7319	5
Billboards, erection and lease	7312	5
Billiard or pool hall	7999	8
Bingo	7999	3
Blacksmith	7699	4
Blood bank	8099	7
Blueprinting	7334	5
Boarding house	7021	2
Boats - sightseeing operation	4489	3



Supplies and accessories - wholesale	5091	2
Supplies and accessories - retail	5551	8

Boatyards, storage, repair and rental	4499	3
Boiler:		
Installation	1711	8
Repair	7699	4
Wholesale	5074	2
Bolts and screws - wholesale	5072	2
Bondsman	7389	5
Book publisher	2731	4
Book store - retail	5942	3
Bookbinder	3555	4
Booking Agent, films	7829	3
Bootblack, bootblack stand	7251	6
Bottlers:		
Flavored milk	2087	2
Soft drinks	2086	2
Supplies - wholesale	5085	2
Bowling:		
Apparel and accessories	5699	1

Lane equipment and supplies	5941	3
Lanes and centers	7933	3

Box, manufacturing	2653	3
Boxing or wrestling matches	7941	3
Brick, agents for	5211	2
Brokers. See heading under type of broker		
Building construction - general contractors	1541	8
Building materials and supplies:		
Brick and stone		
Wholesale	5032	2
Construction materials		
Retail	5211	2
Wholesale	5039	2
Roofing, siding and insulation - wholesale	5033	2
Burglar alarms - installation only	1731	8
Sale and installation	7382	5
Bus, charter	4141	5
Bus and motor coach company	Franchise/NA	
Bus terminal	4173	5
Business broker, selling businesses	7389	5

Business college	8244	7
Business consultant	8748	7

Business forms, manufacturing	2759	4
Business forms - retail	5943	3
Business services, not elsewhere classified	7389	5
Cablevision	4841 Franchise	
Cabaret	5813	8
Cabinets:		
Custom order	5712	2
Manufacturing	2434	3
Cafeteria	5812	1
Camera and photo supplies:		
Repair shop	7699	4
Retail	5946	3
Wholesale	5043	2
Candy:		
Retail	5441	1
Wholesale	5145	2
Canvasser	5963	8

Car rental - short-term	7514	3
Car wash	7542	3
Carnival	7999	8
Carpenter	1751	8
Carpet:		
Cleaning	7217	6
Installation	1752	8
Retail	5713	2
Wholesale	5023	2
Carriage, horse drawn for hire	4789	1
Cater	5812	1
Cement manufacture (chemical adhesives)	2891	4
Cement products (see Concrete)		
Cemetery:		
Agent or sales of sites	6553	7
Caretaker	0782	3
Charcoal, producers	2861	4
Chauffeur and limousine tour services	4119	5
Cheese, manufacturer or processor	2022	2
Chemical and allied products, manufacture	2819	4

Chimney cleaner	7349	5
Chiropractor	8041	7
Christmas tree sales	5241	2

Cigarettes, cigars, tobacco:		
Manufacture	21	7
Retail	5993	3
Wholesale	5194	2
Circus	7999	8
Claim adjustment agent or agency	6411	7
Clay, stone and glass products, manufacture	3200	2
Clipping service, press	8999	3
Clothing:		
Retail	5651	1
Secondhand dealer	5932	3
Wholesale	5130	2
Coal, wood or coke:		
Retail	5989	3
Wholesale	5052	2
Coffee or tea store - retail	5499	1
Coffee roasters and wholesale coffee dealers	5149	2

Coin shop - retail	5999	3
Cold storage warehouse	4222	3
Collection and claim agency	7322	5

Compact discs music-retail	5735	2
Computer:		
Consultant	7379	5
Internet provider	7375	5
Operator training	8243	7
Repairs	7378	4
Service (not repairs)	7371—7379	5
Stores - retail	5734	2
Concession stands	5963	8
Concrete:		
Manufacture (paving)	2951	3
Manufacture, ready-mixed, wholesale	3273	2
Manufacture, dry ready-mix, wholesale	3272	2
Mixtures and products-retail	5211	2
Wholesale	5032	2
Consultant, business	8748	7
Contractors, construction - all types:	15,16,17	8

Carpentry	1751	
Commercial and industrial building	154	
Concrete	1771	

Drywall	1742	
Electrical	1731	
Flooring	1752	
General contractors, residential and commercial	15	
Grading/excavating	1794	
Heavy construction other than residential	16	
Masonry	1741	
Painting and paper hanging	1721	
Plastering, dry wall, acoustical, and insulation	1742	
Plumbing, heating and air-conditioning	1711	
Residential building	152	
Roofing, siding and sheet metal	1761	
Signs, erecting	1799	
Special trade contractors	17	
Tile, terrazzo, marble	1743	
Convalescent home	8052	7
Convenience store - primarily gasoline and limited food-retail	5541	1

Convention promoter or decorator	7389	5
Cosmetics:		
Manufacture	2844	4

Retail	5999	3
Wholesale	5122	2
Cotton brokers	6221	5
Cotton presses and warehouses	4221	3
Cotton mill	2211	2
Courier services	4215	3
Court reporting services	7338	2
Cracker manufacture	2051	2
Craft shops	5945	3
Crafters (peddlers)	5963	8
Credit reporting agency	7323	5
Dairy:		
Products - retail	5451	1
Products - wholesale	5143	2
Supplies - wholesale	5084	2
Dance hall	7911	3
Dancing school	7911	3



Data processing:		
Service	7379	5
Systems, supplies and equipment	7372	5

Day care:		
Adult and handicapped	8322	7
Child	8351	7
Decorator, interior	7389	5
Delicatessen	5411	1
Delivery service:		
Local trucking without storage	4212	3
Messenger/courier (except air)	4215	3
Dental equipment and supplies - wholesale	5086	2
Dental laboratory	8072	7
Dentist	8021	7
Department store	5311	1
Design of machinery	8712	7
Detective service	7381	5
Diaper service	7219	6
Directory - telephone - distribution	7389	5
Dog kennel or grooming	0752	3

Dressmaker for retail trade	5699	1
Drinking place - alcoholic	5813	8
Driver training school	8299	7

Drugs - store:		
Retail	5912	3
Wholesale	5122	2
Dry cleaning:		
Coin-operated	7215	6
Retail or agents	7212	6
Wholesale	7219	6
Dry goods:		
Retail	5399	1
Wholesale	5131	2
Dyeing and finishing textiles	2269	2
Eating places	5812	1
Electric appliances and supplies:		
Repair	7629	4
Retail	5722	2
Wholesale	5064	2
Electric power company	4900	8

Electrical contractor	1731	8
Electrical machinery - manufacture	3600	3
Electronics, consumer - retail	5731	2

Elevator dealer - wholesale	5084	2
Elevator maintenance	7699	4
Employment agency	7361	5
Engineering services	8711	7
Engraving, metal	3479	2
Entertainment	7929	3
Equipment rental - construction	7353	5
Escort service	7299	6
Explosives - wholesale	5169	2
Exterminators	7342	5
Excavation work	1794	8
Fabrics - retail	5949	3
Factors	6153	3
Farm and industrial machinery - wholesale	5080	2
Farm machinery - retail	5599	8
Fertilizer:		
Manufacture	2874	4

Retail	5261	2
Wholesale	5191	2
Field warehousing	7389	5

Film:		
Developers for general public	7384	5
Developers for movies and TV	7819	3
Distributor	7822	3
Finance company	6141	3
Fire and security services	7382	5
Fireworks:		
Retail + \$50.00 state license required +	5999	3
Wholesale	5092	2
Fish and seafood:		
Retail	5421	1
Wholesale	5146	2
Fisheries	0912	5
Fishermen's equipment - retail	5941	3
Fixtures and furniture - manufacture	2500	2
Flea market operator	7389	5
Floor covering:		

Contractor	1752	8
Retail	5713	2
Wholesale	5023	2

Florist:		
Retail	5992	3
Wholesale	5193	2
Flour - wholesale	5149	2
Flowers, real or artificial:		
Retail	5992	3
Wholesale	5193	2
Food:		
Broker	5141	2
Retail, not consumed on-premises	5411	1
Wholesale	5141	2
Food service equipment - sale and installation	1799	8
Fortune telling	Prohibited	
Foundry	3300	2
Freight forwarder	4731	1
Fruit and produce:		
Harvesting by machine	0722	3

Retail	5431	1
Wholesale	5148	2
Fuel oil:		

Retail	5983	3
Wholesale	5172	2
Funeral home, mortician, crematory	7261	6
Fur, clothing - retail	5632	1
Furnace:		
Retail	5075	2
Wholesale	5075	2
Heating contractor	1711	8
Furniture:		
Repair, refinishing, upholstering	7641	4
Retail	5712	2
Secondhand	5932	3
Wholesale	5021	2
Manufacture	2500	2
Garage, auto repairs	7538	3
Garbage service, collection and disposal	4953	6
Garbage, collection with disposal	4212	3

Garment pressing, alteration	7212	6
Gas:		
Liquefied petroleum and equipment	5984	3

Natural gas company	4900	8
Gasoline/Service station:		
Retail	5541	1
Wholesale	5172	2
Gift shop	5947	3
Glass:		
Motor vehicles sale and installation	7536	3
Products, manufacture	3200	2
Retail	5231	2
Golf:		
Courses (including miniature)	7992	3
Sporting goods - retail	5941	3
Grain:		
Broker (commodity)	6221	5
Dealer - wholesale or retail	5153	2
Elevator	4221	3
Gravel:		

Retail	5211	2
Wholesale	5032	2
Greeting cards - retail	5947	3

Grocers:		
Retail	5411	1
Wholesale	5141	2
Guards, security	7381	5
Guns:		
Retail or dealer	5941	3
Wholesale	5091	2
Gunsmith	7699	4
Hair grooming	7231-7241	6
Hardware:		
Retail	5251	2
Wholesale	5072	2
Hats:		
Retail	5611	1
Wholesale	5136	2
Hazardous waste storage, disposal or transportation	4953	6
Health:		



Club	7991	3
Food store	5499	1
Health services, HMO	8010	7

Health services, medical service plans (insurance)	6324	8
Home health care services	8082	7
Hearing aids - retail	5999	3
Heating contractor	1711	8
Hemstitching and pleating	7219	6
Hi-fi and stereo, retail	5731	2
Hobby shop	5945	3
Holding companies	6700	7
Home repairs (certification required)	1521	8
Horticulturist	0781	3
Hose, industrial - wholesale	5085	2
Hosiery:		
Mill	2200	2
Retail	5632	1
Wholesale	5137	2
Hospital:		
Animal	0742	3

General medical and surgical	8062	7
Psychiatric	8063	7
Specialty	8069	7

Hotel	7011	2
Hotel supplies, wholesale	5046	2
House mover, wrecker	1799	8
Ice dealer:		
Retail	5999	3
Manufacture	2097	2
Ice cream:		
Manufacture	2024	2
Retail dairy products	5451	1
Shop or stand	5812	1
Wholesale	5143	2
Industrial chemicals - wholesale	5169	2
Industrial and farm machinery and equipment	5080	2
Inn, food and lodging	7011	2
Insulation contractor	1742	8
Insurance - adjuster	6411	7
Agent, broker (see 8 for nonadmitted), solicitor	6411	7

Broker for nonadmitted insurer	6411	8
Company, fire and casualty	633—635	8
Company, life and health	631—632	8

Company, title and others not elsewhere classified	636—639	8
Consultant or engineer	6411	7
Interior decorator	7389	5
Internet:		
Provider, information retrieval	7375	5
E-Mail (electronic mail service only)	4822	4
Investment counselor	6282	5
Investment firm, general brokerage	6211	5
Iron and steel, semi-finished items - wholesale	5051	2
Janitor or housekeeping service	7349	5
Janitor supplies - wholesale	5087	2
Jewelry:		
Repair	7631	4
Retail	5944	3
Wholesale	5094	2
Junk dealer - wholesale	5093	8
Karate school	7999	3

Kennel	0752	3
Kerosene and fuel oil, heating:		
Retail	5983	3

Wholesale	5172	2
Kindergarten	8211	7
Kitchen designers and contractors	1521	8
Knitting mill - textile manufacture	2253	2
Laboratory, testing, commercial	8734	7
Lamps:		
Retail	5719	2
Wholesale	5023	2
Land title or abstract company	6361	1
Landfill, solid waste	4953	6
Landscape service	0781	3
Lapidary:		
Retail shop	5999	3
Supplies and equipment - wholesale	5085	2
Laundries	7215	6
Laundry agent or pickup station	7211	6
Lawn care service	0782	3

Lawnmowers:		
Repair	7699	4
Retail	5261	2

Wholesale	5083	2
Leased equipment, not otherwise listed	7359	5
Leasing company, vehicles, and non-expendable equipment	7510	3
Leather goods, retail	5948	3
Leather and products, manufacture	3111	2
Legal services, attorney	8111	7
Libraries, lending and depositories in stores	8231	7
Limousine service	4111	5
Linen service	7213	6
Livestock dealer and services	0751	3
Locker rental, cold storage of food	4222	3
Locksmith	7699	4
Lodging and roominghouses	7021	2
Luggage - retail	5948	3
Lumber:		
Manufacture	2400	3
Retail	5211	2

Machine shop	3599	4
Magazine, sales or subscriptions, door-to-door	5963	8
Mail order business	5961	3

Management consultant	8742	7
Manicurist	7231	6
Manufactured home (See mobile home)		
Manufacturing:		
Apparel	2300	2
Chemicals and allied products	2800	4
Clay, stone and glass products	3200	2
Computer equipment	3500	4
Electrical machinery, equipment, supplies	3600	3
Furniture and fixtures	2500	2
Leather and leather products	3100	2
Lumber	2400	3
Machinery - industrial, commercial, computer	3500	4
Medicine	2833	4
Metals, primary	3300	2
Metal products	3400	2
Miscellaneous manufacturing (not listed)	3900	2

Paper and allied products	2600	3
Petroleum refining and related	2900	3
Rubber and miscellaneous products	3000	2

Soap	2841	4
Textile mill products	2200	2
Tobacco products	2100	7
Transportation equipment	3700	2
Manufacturing not otherwise listed	3900	2
Marble, building - cut and shape	3281	2
Marble, granite and other stone yards	5032	2
Marina	4493	3
Massage	7299	6
Mattress:		
Manufacture	2515	2
Retail	5712	2
Meat processing	2013	2
Meat:		
Retail market	5421	1
Wholesale	5147	2
Medical and health services	8000	7

Medical, dental, hospital equipment and supplies - wholesale	5047	2
Medicine - manufacture	2833	4
Men's and boys wearing apparel - retail	5611	1

Messenger service	4215	3
Metal jobber - wholesale	5051	2
Metal products, manufacture	3400	2
Milk:		
Retail	5451	1
Wholesale	5143	2
Millinery:		
Retail	5632	1
Wholesale	5137	2
Mining:		
Metals	1000	7
Minerals	1400	5
Miscellaneous business services, not listed	8999	3
Mobile home:		
Sites, rental	6515	7
Repairs	7699	4
Retail	5271	2



Money lender - industrial loans, finance company (not banks)	6141	3
Monuments - retail	5999	3
Mortgage broker	6163	3

Motel	7011	2
Motion picture:		
Film agent	7829	3
Operator	7832	3
Supply house	5043	2
Theater and drive-in	7833	3
Motor freight line	4231	3
Motor vehicle driver training school	8299	7
Motorcycles:		
Dealer or agent	5571	8
Parts and accessories	5531	1
Rental	7999	3
Repairs	7699	4
Motor vehicle dealer - retail	551-552	8
Motors, outboard - retail	5551	8
Movers, trucking and storage	4214	3
Multigraphing or photocopying	7334	5

Music - sheet music and musical instruments:		
Retail	5736	2
School	8299	7

Tapes and compact discs - retail	5735	2
Teachers and educational services	8299	7
Wire transmitted, systems	7389	5
Musicians - entertainers	7929	3
Natatorium or swimming pool	7999	3
Neckwear - retail	5611	1
News syndicate	7383	5
Newspaper:		
Advertising	7311	5
Publishing	2711	4
Retail	5994	3
Wholesale	5192	2
Newsstand	5994	3
Nightclub	5813	8
Notions, novelties:		
Retail	5947	3
Nursery, day	8351	7

Nursery or horticulturist	5261	2
Nurses registry	7361	5
Nursing home:		

Skilled care	8051	7
Intermediate care	8052	7
Assisted living with health care	8053	7
Office building, rental	6531	7
Office building, rental agent	6531	7
Office furniture:		
Rental	7359	5
Retail	5999	3
Wholesale	5021	2
Office machines:		
Rental	7359	5
Retail	5999	3
Service and repair	7629	4
Wholesale	5044	2
Office supplies:		
Retail	5999	3
Wholesale	5112	2

Oil, fuel only:		
Retail	5983	3
Wholesale	5172	2

Ophthalmic goods - wholesale	5048	2
Optical goods:		
Retail	5995	3
Wholesale	5048	2
Optometrist	8042	7
Osteopathic, physicians and clinics	8031	7
Packing house, cold storage	4222	3
Paging service, electronic	4812	8
Paint:		
Manufacture	2851	4
Retail	5231	2
Wholesale	5198	2
Contractor/wallpaper hangers	1721	8
Paper and allied products:		
Manufacture	2621	3
Retail	5943	3
Wholesale	5113	2

Parcel delivery company	4215	3
Parking lots and garages	7521	3
Parking spaces, trailer park	6515	7

Party shop	5411	1
Pawnbrokers, (South Carolina Certificate of Authority and Precious Metals Permit required)	5932	8
Peanut and popcorn stands	5441	1
Peddlers, all types	5963	8
Personal holding company	6719	7
Personal services, miscellaneous	7299	6
Personnel supply services	7361	5
Personnel, management consultants	8742	7
Pest control - exterminators	7342	5
Pet:		
Grooming, kennel, boarding, training	0752	3
Shop	5999	3
Pharmacy	5912	3
Photocopying	7334	5
Photograph developing and retouching	7384	5
Photographer:		

Commercial	7335	5
Portraits	7221	6
Photo supply store - retail	5946	3
Physical fitness center	7991	3
Physician	8011	7
Piano tuner	7699	4
Pianos - retail	5736	2
Pictures or picture frames - retail	5999	3
Plating, silver etc.	3471	2
Plumbing:		
Contractor	1711	8
Supplies and equipment		
Retail	5211	2
Wholesale	5074	2
Pool cleaning	7349	5
Polygraph service	7381	5
Printing or duplicating, all types	2700	4
Produce - retail and wholesale	5141	2
Promoters, sports and entertainment	7941	3
Protective services, security	7381	5

Public relations	8743	7
Publisher	2731	4
Pulpwood yards, wholesale	5099	2
Pumps:		

Retail	5999	3
Wholesale	5084	2
Radiator repairs	7539	3
Radio and TV:		
Retail	5731	2
Rental or lease	7359	5
Repairs	7622	4
Stations	4832	4
Supplies, parts, wholesale	5065	2
Railroad company	4000	8
Real estate:		
Operator, lessors with more than one dwelling unit	651	7
Agent broker, realtor, manager	6531	7
Developer, subdivider	6552	7
Recreation center	7999	3
Recreation vehicle dealer - retail	5561	8

Refrigerators:		
Retail	5722	2
Wholesale	5064	2
Rehabilitation house, after care	8081	7

Rental property income (more than one dwelling unit)	6514	7
Rental service, miscellaneous, not listed	7359	5
Repair services, miscellaneous	7699	4
Reporter, stenographer, fee or commission	7338	5
Repossession service	7389	5
Representative, business	7389	5
Residential care - home	8361	7
Restaurant (without alcohol)	5812	1
Retail trade:		
Apparel and accessories	5699	1
Building materials, hardware, farm equipment, etc.	5200	2
Food	5411	1
Furniture, home equipment	5712	2
General merchandise	5399	1
Miscellaneous, not listed	5999	3
Retirement center	8361	7



Riding school, academy	7999	3
Roofing:		
Contractor	1761	8
Manufacture	2952	3

Retail	5211	2
Wholesale	5033	2
Rooming house	7021	2
Rubber-related products - manufacture	3069	2
Stamps - manufacture	3999	2
Stamps - retail	5999	3
Rug cleaning	7217	6
Rugs and carpets - retail	5713	2
Safes - dealer or agent	5044	2
Sales, door-to-door or by telephone	5963	8
Sales engineer	7389	5
Sales office. See heading under product		
Sales promotion	7389	5
Sand:		
Retail	5211	2
Wholesale	5032	2

Sandwiches:		
Manufacture and wholesale	5149	2
Retail	5812	1
Sanitarium	8051	7

Satellite antenna - sales and installation - household	5731	2
Satellite master antenna systems - services	4841	4
Sausage factory	2013	2
Saw mill, planing mill	2421	3
Saws - wholesale	5072	2
Scales:		
Retail	5999	3
Wholesale	5046	2
School:		
Acting	8299	7
Dance	7911	3
Educational or vocational	8200	7
Supplies and books - retail	5943	3
Supplies and desks - wholesale	5021	2
Scrap Yards - wholesale	5093	8
Screens, doors, windows:		

Manufacture	2431	3
Retail	5211	2
Wholesale	5051	2
Secondhand goods, all types	5932	3

Secretarial service	7338	5
Security and guard services	7381	5
Seeds - retail	5261	2
Sewer pipe - wholesale	5032	2
Sewing machines:		
Manufacture	3634	3
Retail	5722	2
Wholesale	5064	2
Shipyards	3731	2
Shirts, manufacture	2326	2
Shoes:		
Repair	7251	6
Retail	5661	1
Wholesale	5139	2
Shooting gallery	7999	3
Shopping centers leasing	6512	1

Shopping service for individuals	7299	6
Shuffleboards	7999	3
Sightseeing buses	4141	5
Sign painter	7389	5

Signs, erecting	1799	8
Silver and gold dealers - retail	5944	3
Skating rink - ice or rollerskate	7999	3
Soap:		
Manufacture	2841	4
Wholesale	5122	2
Soda fountain	5812	1
Soda fountain supplies - wholesale	5145	2
Soda water - wholesale	5145	2
Soft drinks - wholesale	5145	2
Soft drink stands - retail	5812	1
Solicitor (see peddler)	5963	8
Spa - health club	7991	3
Sporting goods:		
Retail	5941	3
Wholesale	5091	2

Stable, feed, boarding or sales	7999	3
Stamp shop - retail (philatelist)	5999	3
Stationery, including books	5943	3
Statuary - retail	5999	3

Steam, heating and cooling contractor	1711	8
Stenographer, fee or commission	7338	5
Stevedoring	4491	3
Stock broker or dealer	6211	5
Stone, clay, glass products - manufacture	3299	2
Stoves:		
Repair	7699	4
Retail	5722	2
Wholesale	5064	2
Manufacture	3631	3
Sugar - wholesale	5149	2
Surgical instruments - wholesale	5047	2
Surveyor	8713	7
Sweeping service, road, bridges, etc.	4959	6
Swimming pool contractor	1799	8
Tailor, custom - retail	5699	1

Tailor shop - repair	7219	6
Talent agent	7399	5
Tanning salon	7299	6
Tape recorders - retail	5731	2

Tapes, music - retail	5735	2
Tavern	5813	8
Tax service	7291	6
Taxi cab	4121	7
Taxidermist	7699	4
Tea, coffee - retail	5499	1
Telegraph or signal company agent	4822	4
Telephone:		
Answering service	7389	5
Beeper service, radio pager	4812	8
Billing services	7389	5
Communication services (based on gross receipts billed to customers within the county)	4811	8
Company	481	8
Directories, distribution	7389	5
Equipment leasing	7359	5

Equipment sales - retail	5999	3
Installation	1731	8
Maintenance	7629	4
Paging service, electronic	4812	8
Pay phones, public	7389	5
Solicitation service	7389	5
Television:		
Broadcast station	4833	4
Closed circuit system	4841	4
CATV	Franchise	
Pay TV	Franchise	
Television and VCR:		
Rent or lease	7359	5
Repair	7622	4
Tape rental	7841	3
Temporary employment agency	7363	5
Tents:		
Manufacture	2394	2
Repair	7699	4
Retail	5999	3

Textile Mill, fiber, fabric or goods production, dyeing, finishing, printing	2200	2
Theater:		
Motion picture	7832	3
Stage	7922	3
Theatrical or night club act, agent	7922	3

Ticket agent, bureau	7922	3
Tile:		
Contractor	1743	8
Manufacture	3253	2
Retail	5211	2
Wholesale	5032	2
Tin and metal shop, repair only	7699	4
Tires, recapping	7534	3
Tobacco products:		
Manufacture	21	7
Retail	5993	3
Wholesale	5194	2
Tour buses	4141	5
Tourist guides	7999	3
Towel service and rental - uniforms, rags, etc.	7213	6



Toys:		
Retail	5945	3
Wholesale	5092	2
Tractors. See industrial and farm machinery		
Trade shows:		

Promoters	7389	5
Sales (see peddlers)	5963	8
Trading stamps, dealers or companies	7389	5
Trailer parks	6515	7
Transportation - Equipment - manufacture	3799	2
Freight agent, broker	4731	1
Mobile unit handicapped, nursing care	4119	5
Travel - agency, bureau - domestic and foreign	4724	1
Ticket office not operated by transportation company	4729	1
Tour operator	4725	1
Tree trimming, arborist	0783	3
Trophy shop	5999	3
Truck and auto rental or leasing	7513	3
Trucking or hauling, local (without storage)	4212	3
Trusses, dealers	5999	3

Tuxedo rental	7299	6
Typesetting	2791	4
Typewriters and office machines:		
Retail	5999	3
Wholesale	5044	2

Typing service	7338	5
Uniform rental	7299	6
Uniform supply service	7213	6
Upholstery shop	7641	4
Vacuum cleaners:		
Retail	5722	2
Wholesale	5064	2
Variety store	5331	1
Vehicles. See heading under type		
Vending machines:		
Sale of products	5962	8
Wholesale	5046	2
Veterinarian	0742	3
Video poker, coin-operated machines	7993	8
Video tape:		

Rental	7841	3
Sales - retail	5735	2
Vinyl siding - installation	1761	8
Wall paper:		
Retail	5231	2

Wholesale	5198	2
Warehouse and storage	4225	3
Washing cars	7542	3
Washing machines - retail	5722	2
Waste paper and rags - wholesale	5093	2
Watchmaker - repairs	7631	4
Water or steam hose - wholesale	5085	2
Water transportation services	4400	3
Waterbeds retail	5712	2
Weather stripping:		
Installation	1799	8
Retail	5211	2
Weight control - reducing facilities	7991	2
Welding shop	7692	4
Welding supplies - wholesale	5085	2

Wholesalers - not otherwise listed:		
Durable goods	5099	2
Nondurable goods	5199	2
Wigs:		
Retail	5699	1

Wholesale	5199	2
Window cleaning service	7349	5
Women's wearing apparel, retail	5611	1
Wood sawyer, sawing wood by machinery	2421	3
Woodenware - retail	5999	3
Woolen mill	2282-4	2
Wrecker, towing service	7549	3
Wrecking buildings	1795	8
X-ray laboratories	8071	7
X-ray machines - wholesale	5047	2
Yacht basins - operation	4493	3
Yacht clubs	7997	3
Yacht sales	5551	8
Yard cleaning	0782	3
Yard goods:		

Retail	5949	3
Wholesale	5131	2
Yarn:		
Manufacture	2281	2
Retail	5949	3

Yogurt:		
Manufacture	2024	2
Retail shop, stand	5812	1
Wholesale	5143	2

- **Sec. 18-69. - Interstate commerce.**

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.

- **Sec. 18-70. - Applicability and effective date.**

This article shall become effective on January 1, 2011.

(a)

The business license department is authorized to adopt guidelines, policies and procedures to implement this article.

(b)

- **Sec. 18-71. - Severability.**

If any part of the ordinance [codified in this article] is held by a court of competent jurisdiction be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the county council of Saluda County, South Carolina, to pass this Ordinance No. \_\_\_\_\_ without such unconstitutional, illegal or invalid provision, and the remainder of this Ordinance No. \_\_\_\_\_ shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this Ordinance No. \_\_\_\_\_ or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2020.

COUNTY COUNCIL OF SALUDA COUNTY

BY: \_\_\_\_\_  
J. Frank Daniel, Sr., Vice-Chair

ATTEST:

\_\_\_\_\_  
Karen Whittle, Clerk to Council

APPROVED AS TO FORM:

\_\_\_\_\_  
Christian G. Spradley, County Attorney

First Reading:  
Second Reading:  
Public Hearing:  
Third and Final Reading:

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