

November 9, 2021 - 1st reading
December 14, 2021 – Presented for approval

1 **2021-44 (2ND READING): AN ORDINANCE TO REPEAL SECTIONS 11-21**
2 **THROUGH SECTIONS 11-39 OF CHAPTER 11 LICENSES AND**
3 **MISCELLANEOUS BUSINESS REGULAITONS OF THE CODE OF**
4 **ORDINANCES AND REPLACE WITH ATTACHMENT A OF THIS**
5 **ORDINANCE**

6 **Applicant/Purpose:** Staff / to repeal the current business license ordinance and
7 replace with the new, amended ordinance.

8
9 **Brief:**

- 10 ▪ In September 2020 the State adopted the South Carolina Business License Tax
11 Standardization Act
12 ▪ The City worked with MASC on the new ordinance.
13 ▪ To prevent a windfall, the City, with the assistance of the MASC, rebalanced the
14 business license rates to ensure revenue neutrality.
15 ▪ No changes since 1st reading.

16
17 **Issues:**

- 18 • The proposed Ordinance repeals the current Ordinance in the Code and replaces
19 with the new Ordinance.
20 • Per State Law, all Cities and Counties across the State that levy a business
21 license excise tax need to amend their Business Licenses Ordinances and
22 conform to the new state law by 12.31.21.

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24 **Public Notification:** Normal meeting notification.

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26 **Alternatives:** Do not approve or the Ordinance. Staff does not recommend this
27 because doing so will mean the City is not in conformance with State Law.

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29 **Financial Impact:**

- 30 ▪ N/A. State law requires cities and towns that levy a business license excise tax
31 to rebalance their rates to ensure revenue neutrality. This Ordinance conforms
32 to this requirement.

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34 **Manager's Recommendation:**

- 35 • I recommend 1st reading (11/9/2021)
36 • I recommend approval (12/14/2021)

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38 **Attachment(s):** Proposed Ordinance.

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**CITY OF MYRTLE BEACH
COUNTY OF HORRY
STATE OF SOUTH CAROLINA**

**TO REPEAL SECTIONS 11-21 THROUGH
SECTIONS 11-39 OF CHAPTER 11 LICENSES AND
MISCELLANEOUS BUSINESS REGULATIONS OF
THE CODE OF ORDINANCES AND REPLACE WITH
ATTACHMENT A OF THIS ORDINANCE.**

WHEREAS, in September 2020 the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the "Act"); and

WHEREAS, in order to comply with the Act, the City of Myrtle Beach (the "City") is amending its business license tax ordinance; and

WHEREAS, the City of Myrtle Beach worked with the Municipal Association of South Carolina on amending its Business License Ordinance to comply with the Act;

NOW, THEREFORE, BE IT ORDAINED that Chapter 11, Article II, Section 11-21 through Section 11-39 is hereby repealed and replaced with Attachment A.

The provisions of the Ordinance are severable. If any part of this Ordinance is, for any reason, unenforceable then the validity of the remainder of this Ordinance is unaffected.

Any ordinance, resolution, or other order of the City Council, the terms of which are in conflict with this Ordinance, is, only to the extent of that conflict, repealed.

This ordinance is effective upon second reading.

BRENDA BETHUNE, MAYOR

ATTEST:

JENNIFER ADKINS, CITY CLERK
1st Reading: 11-9-21
2nd Reading: 12-14-2021

1 **2022 MODEL BUSINESS LICENSE ORDINANCE**

2 **Section 11-21. License Required.**

- 3 A. Every person engaged or intending to engage in any business, calling, occupation,
- 4 profession, or activity engaged in with the object of gain, benefit, or advantage, in whole
- 5 or in part within the limits of the City of Myrtle Beach, South Carolina, is required to pay
- 6 an annual license tax for the privilege of doing business and obtain a business license as
- 7 herein provided.
- 8 B. A business license shall not be required for (i) a promoter or vendor that is a participant
- 9 in an event or convention that is contained within the interior meeting or convention
- 10 space of a hotel or motel and where said event or convention is not open to the public
- 11 and attendance is by registration only; and (ii) those operating under a paid convention
- 12 center use license obtained for the Myrtle Beach Convention Center, and only for those
- 13 times and dates as set forth in convention center use license.

14 **Section 11-22. Definitions.** The following words, terms, and phrases, when used in this
15 ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used
16 in this ordinance unless the context otherwise requires.

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

19 *“Charitable Organization”* means an organization that is determined by the Internal Revenue
20 Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7),
21 (8), (10) or (19).

22 *“Charitable Purpose”* means a benevolent, philanthropic, patriotic, or eleemosynary purpose that
23 does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with
24 ultimate control of the organization.

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

29 *“Coin operated”* when applied to any amusement device or vending machine means any device
30 or machine operated by insertion of a coin or thing of value (including paper currency).

31 *“Convention center” use license* means a contract entered into by a private party with the Myrtle
32 Beach Convention Center which conveys a temporary license for facility use and commercial
33 activity within the boundaries of the convention center.

34 *“Council”* means the City Council of the City of Myrtle Beach.

35 *“Domicile”* means a principal place from which the trade or business of a licensee is conducted,
36 directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more
37 than one domicile.

1 *“Gross Income”* means the gross receipts or gross revenue of a business, received or accrued, for
2 one calendar or fiscal year collected or to be collected from business done within the
3 Municipality. If the licensee has a domicile within the Municipality, business done within the
4 Municipality shall include all gross receipts or revenue received or accrued by such licensee. If
5 the licensee does not have a domicile within the Municipality, business done within the
6 Municipality shall include only gross receipts or revenue received or accrued within the
7 Municipality. In all cases, if the licensee pays a business license tax to another county or
8 municipality, then the licensee’s gross income for the purpose of computing the tax within the
9 Municipality must be reduced by the amount of revenues or receipts taxed in the other county
10 or municipality and fully reported to the Municipality. Gross income for business license tax
11 purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that
12 are the property of a third party. The value of bartered goods or trade-in merchandise shall be
13 included in gross income. The gross receipts or gross revenues for business license purposes may
14 be verified by inspection of returns and reports filed with the Internal Revenue Service, the South
15 Carolina Department of Revenue, the South Carolina Department of Insurance, or other
16 government agencies. In calculating gross income for certain businesses, the following rules shall
17 apply:

- 18 A. Gross income for agents shall be calculated on gross commissions received or retained,
19 unless otherwise specified. If commissions are divided with other brokers or agents, then
20 only the amount retained by the broker or agent is considered gross income.
- 21 B. Except as specifically required by S.C. Code § 38-7-20, gross income for insurance
22 companies shall be calculated on gross premiums written.
- 23 C. Gross income for manufacturers of goods or materials with a location in the Municipality
24 shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from
25 business done at the location, (ii) the amount of income allocated and apportioned to
26 that location by the business for purposes of the business’s state income tax return, or
27 (iii) the amount of expenses attributable to the location as a cost center of the business.
28 Licensees reporting gross income under this provision shall have the burden to establish
29 the amount and method of calculation by satisfactory records and proof. Manufacturers
30 include those taxpayers reporting a manufacturing principal business activity code on
31 their federal income tax returns.

32 *“License Official”* means a person designated to administer this ordinance. Notwithstanding the
33 designation of a primary license official, the Municipality may designate one or more alternate
34 license officials to administer particular types of business licenses, including without limitation
35 for business licenses issued to businesses subject to business license taxes under Article 20,
36 Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.

37 *“Licensee”* means the business, the person applying for the license on behalf of the business, an
38 agent or legal representative of the business, a person who receives any part of the net profit of
39 the business, or a person who owns or exercises control of the business.

40 *“Municipality”* means the City of Myrtle Beach, South Carolina.

1 "NAICS" means the North American Industry Classification System for the United States published
2 under the auspices of the Federal Office of Management and Budget.

3 "Non-profit or not-for-profit" are organizations that have been chartered at the state level, and
4 have filed the required formation documents with the Secretary of State's office. This
5 organization has a separate legal existence from its members. Just because an organization has
6 registered as a non-profit or not-for-profit organization with the state, however, does not mean
7 that it has obtained tax-exempt status, either from the state taxing agency or from the Internal
8 Revenue Service.

9 "Person" means any individual, firm, partnership, limited liability partnership, limited liability
10 company, cooperative non-profit membership, corporation, joint venture, association, estate,
11 trust, business trust, receiver, syndicate, holding company, or other group or combination acting
12 as a unit, in the singular or plural, and the agent or employee having charge or control of a
13 business in the absence of the principal.

14 **Section 11-23. Purpose and Duration.** The business license required by this ordinance is
15 for the purpose of providing such regulation as may be required for the business subject thereto
16 and for the purpose of raising revenue for the general fund through a privilege tax. Except as set
17 forth below for business licenses issued to contractors with respect to specific construction
18 projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A
19 business license issued for a construction contract may, at the request of the licensee, be stated
20 to expire at the completion of the construction project; *provided*, any such business license may
21 require that the licensee file, by each April 30 during the continuation of the construction project,
22 a statement of compliance, including but not limited to a revised estimate of the value of the
23 contract. If any revised estimate of the final value of such project exceeds the amount for which
24 the business license was issued, the licensee shall be required to pay a license fee at the then-
25 prevailing rate on the excess amount. The provisions of this ordinance and the rates herein shall
26 remain in effect from year to year as amended by the Council.

27 **Section 11-24. Business License Tax, Refund.**

28 A. The required business license tax shall be paid for each business subject hereto according
29 to the applicable rate classification on or before the due date of the 30th day of April in
30 each year, except for those businesses in Rate Class 8 for which a different due date is
31 specified. Late payments shall be subject to penalties as set forth in Section 11-32 hereof,
32 except that admitted insurance companies may pay before June 1 without penalty.

33 B. A separate license shall be required for each place of business and for each classification
34 or business conducted at one place. If gross income cannot be separated for
35 classifications at one location, the business license tax shall be computed on the
36 combined gross income for the classification requiring the highest rate. The business
37 license tax must be computed based on the licensee's gross income for the calendar year
38 preceding the due date, for the licensee's twelve-month fiscal year preceding the due
39 date, or on a twelve-month projected income based on the monthly average for a
40 business in operation for less than one year. The business license tax for a new business
41 must be computed on the estimated probable gross income for the balance of the license

1 year. A business license related to construction contract projects may be issued on a per-
2 project basis, at the option of the taxpayer. No refund shall be made for a business that
3 is discontinued.

- 4 C. A licensee that submits a payment greater than the amount owed may request a refund.
5 To be considered, a refund request must be submitted in writing to the Municipality
6 before the June 1 immediately following the April 30 on which the payment was due and
7 must be supported by adequate documentation supporting the refund request. The
8 Municipality shall approve or deny the refund request, and if approved shall issue the
9 refund to the business, within thirty days after receipt of the request.

10 **Section 11-25. Registration Required.**

- 11 A. Except as provided in 11-21 (B), the owner, agent, or legal representative of every
12 business subject to this ordinance, whether listed in the classification index or not, shall
13 register the business and make application for a business license on or before the due
14 date of each year; *provided*, a new business shall be required to have a business license
15 prior to operation within the Municipality, and an annexed business shall be required to
16 have a business license within thirty (30) days of the annexation. A license for a bar (NAICS
17 722410) must be issued in the name of the individual who has been issued the
18 corresponding state alcohol, beer, or wine permit or license and will have actual control
19 and management of the business.
- 20 B. Application shall be on the then-current standard business license application as
21 established and provided by the Director of the South Carolina Revenue and Fiscal Affairs
22 Office and shall be accompanied by all information about the applicant, the licensee, and
23 the business deemed appropriate to carry out the purpose of this ordinance by the license
24 official. Applicants may be required to submit copies of portions of state and federal
25 income tax returns reflecting gross receipts and gross revenue figures.
- 26 C. The applicant shall certify under oath that the information given in the application is true,
27 that the gross income is accurately reported (or estimated for a new business) without
28 any unauthorized deductions, and that all assessments, personal property taxes on
29 business property, and other monies due and payable to the Municipality have been paid.
- 30 D. The Municipality shall allow application, reporting, calculation, and payment of business
31 license taxes through the business license tax portal hosted and managed by the South
32 Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability
33 thereof. Any limitations in portal availability or capability do not relieve the applicant or
34 licensee from existing business license or business license tax obligations.
- 35 E. Specifically in regards to the registration and/or application, the license official may
36 request a state or federally issued photographic identification, the full and legal name,
37 birth date, gender, personal addresses, contact information for any person, officer,
38 landlord, tenant, property owner, lessor, sub-lessor, or agent pertaining to the business,
39 or any other person who has ownership or financial interest in the business, or any other
40 person who has decisional or management input, consultation, oversight or control of any
41 portion of the business. In the case of a corporation, the license official may additionally

1 request the true and complete name of the corporation, the incorporators, agents of
2 service, officers, the state or county of its incorporation and its principal place of business,
3 as well as certified articles of incorporation.

4 F. All persons or legal entities engaging in rental of a single property or more shall register
5 the business and make application under this chapter. Short term or vacation rentals shall
6 pay the state and local accommodations tax and hospitality fees, according to law.

7 G. All charitable and nonprofit organizations shall register and make application and proof,
8 as provided for under this chapter.

9 **Section 11-26. Deductions, Exemptions, and Charitable Organizations.**

10 A. No deductions from gross income shall be made except income earned outside of the
11 Municipality on which a license tax is paid by the business to some other municipality or
12 county and fully reported to the Municipality, taxes collected for a governmental entity,
13 or income which cannot be included for computation of the tax pursuant to state or
14 federal law. Properly apportioned income from business in interstate commerce shall be
15 included in the calculation of gross income and is not exempted. The applicant shall have
16 the burden to establish the right to exempt income by satisfactory records and proof.

17 B. No person shall be exempt from the requirements of the ordinance by reason of the lack
18 of an established place of business within the Municipality, unless exempted by state or
19 federal law. The license official shall determine the appropriate classification for each
20 business in accordance with the latest issue of NAICS. No person shall be exempt from
21 this ordinance by reason of the payment of any other tax, unless exempted by state law,
22 and no person shall be relieved of liability for payment of any other tax or fee by reason
23 of application of this ordinance.

24 C. Wholesalers are exempt from business license taxes unless they maintain warehouses or
25 distribution establishments within the Municipality. A wholesale transaction involves a
26 sale to an individual who will resell the goods and includes delivery of the goods to the
27 reseller. It does not include a sale of goods to a user or consumer.

28 D. A charitable organization shall be exempt from the business license tax on its gross
29 income unless it is deemed a business subject to a business license tax on all or part of its
30 gross income as provided in this section. A charitable organization, or any affiliate of a
31 charitable organization, that reports income from for-profit activities or unrelated
32 business income for federal income tax purposes to the Internal Revenue Service shall be
33 deemed a business subject to a business license tax on the part of its gross income from
34 such for-profit activities or unrelated business income.

35 E. A charitable organization shall be deemed a business subject to a business license tax on
36 its total gross income if (1) any net proceeds of operation, after necessary expenses of
37 operation, inure to the benefit of any individual or any entity that is not itself a charitable
38 organization as defined in this ordinance, or (2) any net proceeds of operation, after
39 necessary expenses of operation, are used for a purpose other than a charitable purpose
40 as defined in this ordinance. Excess benefits or compensation in any form beyond fair

1 market value to a sponsor, organizer, officer, director, trustee, or person with ultimate
2 control of the organization shall not be deemed a necessary expense of operation.

3 **Section 11-27. False Application Unlawful.** It shall be unlawful for any person subject to
4 the provisions of this ordinance to make a false application for a business license or to give or
5 file, or direct the giving or filing of, any false information with respect to the license or tax
6 required by this ordinance.

7 **Section 11-28. Display and Transfer.**

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

13 B. A change of address must be reported to the license official within ten (10) days after
14 removal of the business to a new location and the license will be valid at the new address
15 upon written notification by the license official and compliance with zoning and building
16 codes. Failure to obtain the approval of the license official for a change of address shall
17 invalidate the license and subject the licensee to prosecution for doing business without
18 a license. A business license shall not be transferable, and a transfer of controlling interest
19 shall be considered a termination of the old business and the establishment of a new
20 business requiring a new business license, based on old business income.

21 C. Those rental properties, including condominiums, that are engaged in rental of
22 accommodations on short-term basis shall post the license for each unit in the main office
23 of the building or upon a bulletin-type board in an area viewable to the public, or shall
24 post a sign informing the public that the business license for each unit is maintained in a
25 file located on the premises, and can be produced upon demand for inspection. A single-
26 family dwelling being lawfully rented on a short-term basis shall provide the name and
27 address of the business license holder on a weatherproof sign affixed near the front door.
28 A change of address must be reported to the license official within ten days after removal
29 of the business to a new location and the license will be valid at the new address upon
30 written notification of the license official and compliance with zoning and building codes.

31 **Section 11-29. Administration of Ordinance.** The license official shall administer the
32 provisions of this ordinance, collect business license taxes, issue licenses, make or initiate
33 investigations and audits to ensure compliance, initiate denial or suspension and revocation
34 procedures, report violations to the municipal attorney, assist in prosecution of violators,
35 produce forms, undertake reasonable procedures relating to the administration of this
36 ordinance, and perform such other duties as may be duly assigned.

1 **Section 11-30. Inspection and Audits.**

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

11 B. The license official shall have the authority to make inspections and conduct audits of
12 businesses to ensure compliance with the ordinance. Financial information obtained by
13 inspections and audits shall not be deemed public records, and the license official shall
14 not release the amount of business license taxes paid or the reported gross income of any
15 person by name without written permission of the licensee, except as authorized by this
16 ordinance, state or federal law, or proper judicial order. Statistics compiled by
17 classifications are public records.

18 **Section 11-31. Assessments, Payment under Protest, Appeal.**

19 A. Assessments, payments under protest, and appeals of assessment shall be allowed and
20 conducted by the Municipality pursuant to the provisions of S.C. Code § 6-1-410, as
21 amended. In preparing an assessment, the license official may examine such records of
22 the business or any other available records as may be appropriate and conduct such
23 investigations and statistical surveys as the license official may deem appropriate to
24 assess a business license tax and penalties as provided herein.

25 B. The license official shall establish a uniform local procedure consistent with S.C. Code §
26 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of
27 final assessment; provided that for particular types of business licenses, including without
28 limitation for business licenses issued to businesses subject to business license taxes
29 under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code,
30 the Municipality, by separate ordinance, may establish a different procedure and may delegate
31 one or more rights, duties, and functions hereunder to the Municipal Association of South
32 Carolina.

33 **Section 11-32. Delinquent License Taxes, Partial Payment.**

34 A. For non-payment of all or any part of the correct business license tax, the license official
35 shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each
36 month or portion thereof after the due date until paid. Penalties shall not be waived. If
37 any business license tax remains unpaid for sixty (60) days after its due date, the license
38 official shall report it to the municipal attorney for appropriate legal action. The late
39 penalty shall not exceed 30 percent.

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

4 **Section 11-33. Notices.** The license official may, but shall not be required to, mail written
5 notices that business license taxes are due. If notices are not mailed, there shall be published a
6 notice of the due date in a newspaper of general circulation within the Municipality three (3)
7 times prior to the due date in each year. Failure to receive notice shall not constitute a defense
8 to prosecution for failure to pay the tax due or grounds for waiver of penalties.

9 **Section 11-34. Denial of License.** The license official may deny a license to an applicant
10 when the license official determines:

- 11 A. The application is incomplete or contains a misrepresentation, false or misleading
12 statement, or evasion or suppression of a material fact;
- 13 B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per*
14 *se* or *per accidens*;
- 15 C. The applicant, licensee, prior licensee, or the person in control of the business has been
16 convicted within the previous ten years of an offense under a law or ordinance regulating
17 business, a crime involving dishonest conduct or moral turpitude related to a business or
18 a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- 19 D. The applicant, licensee, prior licensee, or the person in control of the business has
20 engaged in an unlawful activity or nuisance related to the business or to a similar business
21 in the Municipality or in another jurisdiction;
- 22 E. The applicant, licensee, prior licensee, or the person in control of the business is
23 delinquent in the payment to the Municipality of any tax or fee;
- 24 F. A licensee has actual knowledge or notice, or based on the circumstances reasonably
25 should have knowledge or notice, that any person or employee of the licensee has
26 committed a crime of moral turpitude on the business premises, or has permitted any
27 person or employee of the licensee to engage in the unlawful sale of merchandise or
28 prohibited goods on the business premises and has not taken remedial measures
29 necessary to correct such activity;
- 30 G. The license for the business or for a similar business of the licensee in the Municipality or
31 another jurisdiction has been denied, suspended, or revoked in the previous license year;
32 or
- 33 H. The license is sought on behalf of another person who has previously been denied or had
34 a business license revoked because of unlawful activity or nuisance related to the
35 business.

36 A decision of the license official shall be subject to appeal as herein provided. Denial shall be
37 written with reasons stated.

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1 **Section 11-35. Suspension or Revocation of License.** When the license official
2 determines:

- 3
- 4 A. A license has been mistakenly or improperly issued or issued contrary to law;
 - 5 B. A licensee has breached any condition upon which the license was issued or has failed to
6 comply with the provisions of this ordinance;
 - 7 C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading
8 statement, or evasion or suppression of a material fact in the license application;
 - 9 D. A licensee has been convicted within the previous ten years of an offense under a law or
10 ordinance regulating business, a crime involving dishonest conduct or moral turpitude
11 related to a business or a subject of a business, or an unlawful sale of merchandise or
12 prohibited goods;
 - 13 E. A licensee has engaged in an unlawful activity or nuisance related to the business; or
 - 14 F. A licensee is delinquent in the payment to the Municipality of any tax or fee,

15 the license official may give written notice to the licensee or to the person in control of the
16 business within the Municipality by personal service or certified mail that the license is
17 suspended as of an effective date pending a single hearing before City Council, or its designee,
18 for the purpose of determining whether the suspension should be upheld and the license
19 revoked.

20 The written notice of suspension and proposed revocation shall state the time and place at which
21 the hearing is to be held, and shall contain a brief statement of the reasons for the suspension
22 and proposed revocation and a copy of the applicable provisions of this ordinance. The written
23 notice is to be directed to the licensee at the address provided in the licensee's application. The
24 failure of the licensee to sign for certified mail at the address provided does not constitute a bar
25 to administrative action, as the applicant is deemed to have provided accurate information for
26 contact having certified that information under oath, and having expressed consent to
27 administrative oversight by submitting a sworn application for approval.

28 **Section 11-36. Appeals to Council or its Designee.**

- 29 A. Except with respect to appeals of assessments under Section 11-31 hereof, which are
30 governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or
31 suspension and proposed revocation of a business license by the license official may
32 appeal the decision to City Council, or its designee, by written request stating the reasons
33 for appeal, filed with the license official within fifteen (15) days after service by certified
34 mail or personal service of the notice of determination, denial, or suspension and
35 proposed revocation. The request for appeal shall also state the address where the
36 hearing notice and the written decision of City Council or its designee shall be given, if
37 different from the address provided in the licensee's application. Failure to timely appeal
38 waives any right to contest the determination, denial, or suspension and proposed
39 revocation.

- 1 B. A hearing on an appeal from a license denial or other determination of the license official
2 and a hearing on a suspension and proposed revocation shall be held by City Council, or
3 by its designee, within thirty (30) days after receipt of a request for appeal or service of a
4 notice of suspension and proposed revocation. The hearing shall be held upon written
5 notice at a regular or special meeting of City Council, or, if by designee of City Council, at
6 a hearing to be scheduled by the designee. The hearing may be continued to another date
7 by agreement of all parties. At the hearing, all parties shall have the right to be
8 represented by counsel, to present testimony and evidence, and to cross-examine
9 witnesses. The proceedings shall be recorded and transcribed at the expense of the party
10 so requesting. The rules of evidence and procedure prescribed by City Council or its
11 designee shall govern the hearing. Following the hearing, City Council by majority vote of
12 its members present, or the designee of Council if the hearing is held by the designee,
13 shall render a written decision based on findings of fact and conclusions on application of
14 the standards herein. The written decision shall be served, by personal service or by mail,
15 upon all parties or their representatives and shall constitute the final decision of the
16 Municipality.
- 17 C. Timely appeal of a decision of City Council or its designee does not effectuate a stay of
18 that decision. The decision of the City Council or its designee shall be binding and
19 enforceable unless overturned by an applicable appellate court after a due and timely
20 appeal.
- 21 D. For business licenses issued to businesses subject to business license taxes under Article
22 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the
23 Municipality may establish a different procedure by ordinance.

24 **Section 11-37. Consent, franchise, or license required for use of streets.**

- 25 A. Except as expressly allowed by State or Federal law, It shall be unlawful for any person to
26 construct, install, maintain, or operate in, on, above, or under any street or public place
27 under control of the Municipality any line, pipe, cable, pole, structure, or facility for
28 utilities, communications, cablevision, or other purposes without a consent agreement or
29 franchise agreement issued by the Council by ordinance that prescribes the term, fees,
30 and conditions for use.
- 31 B. The annual fee for use of streets or public places authorized by a consent agreement or
32 franchise agreement shall be set by the ordinance approving the agreement and shall be
33 consistent with limits set by state law. Existing franchise agreements shall continue in
34 effect until expiration dates in the agreements. Franchise and consent fees shall not be in
35 lieu of or be credited against business license taxes unless specifically provided by the
36 franchise or consent agreement.

37 **Section 11-38 (a). Confidentiality.** Except in accordance with proper judicial order or as
38 otherwise provided by law, no official or employee of the Municipality may divulge or make
39 known in any manner the amount of income or any financial particulars set forth or disclosed in
40 any report or return required under this ordinance. Nothing in this section shall be construed to
41 prohibit the publication of statistics so classified as to prevent the identification of particular

1 reports or returns. Any license data may be shared with other public officials or employees in the
2 performance of their duties, whether or not those duties relate to enforcement of this ordinance.

3 **Section 11-38 (b).** Violations. Any person violating any provision of this ordinance shall be
4 deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for
5 not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered
6 a separate offense. Punishment for violation shall not relieve the offender of liability for
7 delinquent taxes, penalties, and costs provided for in this ordinance.

8 **Section 11-38 (c).** Severability. A determination that any portion of this ordinance is invalid
9 or unenforceable shall not affect the remaining portions. To the extent of any conflict between
10 the provisions of this ordinance and the provisions of the South Carolina Business License Tax
11 Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall
12 control.

13
14
15 **Section 11-39.** Classification and Rates.

- 16 A. The business license tax for each class of businesses subject to this ordinance shall be
17 computed in accordance with the current business license rate schedule, designated as
18 Appendix A to this ordinance, which may be amended from time to time by the Council.
- 19 B. The current business license class schedule is attached hereto as Appendix B. Hereafter,
20 no later than December 31 of each odd year, the Municipality shall adopt, by ordinance,
21 the latest standardized business license class schedule as recommended by the Municipal
22 Association of South Carolina and adopted by the Director of the South Carolina Revenue
23 and Fiscal Affairs Office. Upon adoption by the Municipality, the revised business license
24 class schedule shall then be appended to this ordinance as a replacement Appendix B.
- 25 C. The classifications included in each rate class are listed with NAICS codes, by sector, sub-
26 sector, group, or industry. The business license class schedule (Appendix B) is a tool for
27 classification and not a limitation on businesses subject to a business license tax. The
28 classification in the most recent version of the business license class schedule adopted by
29 the Council that most specifically identifies the subject business shall be applied to the
30 business. The license official shall have the authority to make the determination of the
31 classification most specifically applicable to a subject business.
- 32 D. A copy of the class schedule and rate schedule shall be filed in the office of the municipal
33 clerk.

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$95.00	\$2.50
2	\$105.00	\$2.60
3	\$115.00	\$2.70
4	\$125.00	\$2.80
5	\$135.00	\$2.90
6	\$145.00	\$3.00
7	\$155.00	\$3.10
8.1	\$115.00	\$2.70
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 for BL + \$2.50 Type A, \$12.50 Type B, \$5.00 Type BP (Pool Table) per machine	
8.6	\$245.00 plus \$5.00 Type BP (Pool Table)	
9.0	\$95.00	\$1.95
9.1	\$240.00	\$5.00
9.2	\$195.00	\$4.00
9.3	\$95.00	\$1.95
9.41	\$250.00	\$2.65
9.42	\$250.00	\$2.65
9.5	\$245.00	\$5.00
9.53	\$195.00	\$4.00
9.6	\$245.00	\$5.00
9.61	\$115.00	\$2.65
9.7	\$245.00	\$5.00
9.91	\$145.00	\$6.00
9.92	\$145.00	\$5.85

9.93	\$175.00	\$3.20
9.94	\$24.00	\$10.00
9.95	\$95.00	\$2.60
9.95	\$2.50 Type A, \$12.50 Type B, per machine	

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$2,000,000, unless otherwise specifically provided for in this ordinance.

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0 - 2	100%
2 - 10	90%
10 - 20	80%
20 - 30	70%
30 - 40	60%
40 - 50	50%
50 - 350	25%
350 - 750	4%
750 - 14,650	1%
14,650 - 21,800	1%
21,800 and higher	1%

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, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Municipality also may provide for reasonable subclassifications for rates, described by a NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure. Non-resident rates apply where applicable.

8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the Municipality:

Minimum on first \$2,000.....	\$ 115.00 PLUS
Each additional 1,000	\$ 2.70

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

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 a 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.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to 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 per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for

which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Railroad Companies (See S.C. Code § 12-23-210).

8.3 NAICS 517311, 517312 – MASC Telecommunications / Telephone Companies

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 [Class 8.7 in the Prior Model Ordinance] NAICS 5241 – MASC Insurance Companies:

Independent agents, brokers, their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 [Class 8.8A in the Prior Model Ordinance] NAICS 713120 – Amusement Machines, coin operated (Arcades) (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(A) and Type II(B) and Type BP (Pool Table)].**

This industry comprises establishments primarily engaged in operating amusement (except gambling) arcades and parlors.

For operation of all **owned** machines (not on gross income), pursuant to S.C. Code §12-21-2746.

Per Machine	\$2.50 (Type A) PLUS
Per Machine	\$12.50 (Type B) PLUS
Per Pool Table	\$5.00 (Type BP) PLUS
Business license	\$12.50

8.6 [Class 8.94 in the Prior Model Ordinance] NAICS 713990 – Billiard or Pool Rooms, all types. (A) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table PLUS, (B) with respect to gross income from the entire business in addition to the tax authorized by state law for each table:

Minimum on first \$2,000 \$245.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$5.00 per table

Business License Class Schedule by NAICS Code

Appendix B and Class 9 Subclasses

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA BUSINESS LICENSE STANDARDIZATION CLASS NINE SUPPLEMENT

Appendix A of the Association’s Model Business License Ordinance includes a list of mandatory or recommended Class 8 rates. Under S.C. Code Section 6-1-400(G)(2), municipalities “may provide for additional reasonable subclassifications ... based upon particularized considerations as needed for economic stimulus or the enhanced or disproportionate demands by specific business subclassifications on taxing jurisdiction services or infrastructure.”

Commonly used optional subclasses are listed below. These subclasses are not mandatory. The adopting municipality should review the list below, compare it to its existing class schedule, and determine which subclasses below (if any) to continue or adopt following standardization. Note that in the process of standardization, the subclasses have been renumbered from the number assigned in the Association’s prior Model Business License Ordinance. The numbering from the prior Model Ordinance is indicated below.

The Association strongly recommends that, if a municipality adopts one or more optional Class 9 subclasses, it uses the numbering and suggested language provided below. Non-resident rates apply when applicable.

9.0 [Class 8.15 in the Prior Model Ordinance] Technology and Aerospace, NAICS 488190 – Other Support Activities for Air Transportation, NAICS 511210 – Software Publishers, NAICS 517919 – All Other Telecommunications, NAICS 518210 – Data Processing, Hosting, and Related Services, NAICS 541511 – Custom Computer Programming Services, NAICS 541512 – Computer Systems Design Services, NAICS – 541519 Other Computer Related Services, NAICS – 551112 Offices of Other Holding Companies.

NAICS classifications supporting Aerospace and Technology Businesses that support aerospace and technology.

Minimum on first \$2,000\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$1.95

9.1 [Class 8.4A in the Prior Model Ordinance] NAICS 423930 – Junk or Scrap Dealers [Non-resident rates apply].

Minimum on first \$2,000 \$240.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.00

9.2 [Class 8.4B in the Prior Model Ordinance] NAICS 522298 – Pawn Brokers [All Types].

Minimum on first \$2,000 \$195.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$4.00

9.3 [Class 8.5 in the Prior Model Ordinance] NAICS 4411, 4412 – Automotive, Motor Vehicles, Boats, Farm Machinery or Retail.

(except auto supply stores - see 4413)

Minimum on first \$2,000\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$1.95

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

9.41 [Class 8.6 in the Prior Model Ordinance] Regular activities and business is mobile and does not set up at any place for a period of time. [more than two sale periods of more than three days each per year]

This industry comprises establishments primarily engaged in retailing merchandise (except food for immediate consumption and fuel) via direct sale to the customer by means, such as in-house sales (i.e., party plan merchandising), truck or wagon sales, and portable stalls (i.e., street vendors).

Minimum on first \$2,000 \$250.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.65

9.42 [Class 8.62 in the Prior Model Ordinance] Seasonal activities [not more than two sale periods of not more than three days each year, separate license required for each sale period].

Minimum on first \$2,000 \$250.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.65

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

9.5 [Class 8.9 in the Prior Model Ordinance] NAICS 713290 – Bingo halls, parlors, Other Gambling Industries.

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

Minimum on first \$2,000 \$245.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.00

9.53 [Class 8.8B in the Prior Model Ordinance] NAICS 713120.1 – Amusement Machines, Coin operated, (Arcades) (except gambling).

Non Resident Rates Apply

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(A) and Type II(B) and Type BP (Pool Table)].

This industry comprises establishments primarily engaged in operating amusement (except gambling) arcades and parlors.

For operation of all **non-owned or leased** machines (calculation is on gross income), pursuant to S.C. Code §12-21-2746. Owner operator of machines provides decals.

Minimum on first \$2,000 \$195.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$4.00

9.6 [Class 8.9 in the Prior Model Ordinance] NAICS 711190 – Carnivals and Circuses and Other Performing Arts Companies.

This industry comprises companies or groups (except theater companies, dance companies, and musical groups and artists) primarily engaged in producing live theatrical presentations as well as carnival traveling shows and circus companies.

Minimum on first \$2,000 \$245.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.00

9.61 [Class 8.6A in the Prior Model Ordinance] NAICS 711320 – Promoters/Coordinators of Events or Festivals.

Non Resident Rates Apply

This industry comprises establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

A temporary and non-mobile business is allowed to set up, vend, perform or participate as a part of an organized event, show, or festival in which the promoter of the event, show, or festival holds a business license and for only those times and dates that is set forth for the event, festival, or show. Prior to the event, show, or festival, the promoter or coordinator is responsible to report, collect and remit a participant fee for the number of participants in the event. A complete list of participants is required to be submitted for each event, show, or festival on a form provided by the City. The promoter or coordinator is required to have the business license and a list of the participants on-site for inspection.

For each participant that does not hold a current city business license, a fee of \$10.00 each.

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

A business license fee or participant fee shall not be required for a promoter, coordinator, or participant in an event, fund raising event, show, or festival of a duration or 48 hours or less that is sponsored by or for the benefit of a charity, religious organization, civic or school group, fraternal organization or mutual benevolent aid association. A business license shall not be required for a promoter or vendor that is a participant in an event or convention that is contained within the interior meeting or convention space of a hotel or motel and where said event or convention is not open to the public and attendance is by registration only.

Documentation of the organization must be provided for the exemption.

Minimum on first \$2,000	\$115.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$2.65

9.7 [Class 8.9 in the Prior Model Ordinance] NAICS 722410 – Drinking Places, bars, lounges, cabarets (Alcoholic (Liquor By The Drink Sales) beverages consumed on premises).

This industry comprises establishments known as bars, taverns, nightclubs, or drinking places primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

Minimum on first \$2,000 \$245.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.00

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

9.91 [Class 8.12 in the Prior Model Ordinance] NAICS 721110 – Hotels and Motels (except Casino Hotels) and NAICS 721211 – RV (Recreational Vehicle) Parks and Campgrounds.

This industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels, motor hotels, resort hotels, and motels. The establishments in this industry may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking, and other services.

This U.S. industry comprises establishments primarily engaged in operating sites to accommodate campers and their equipment, including tents, tent trailers, travel trailers, and RVs (recreational vehicles). These establishments may provide access to facilities, such as washrooms, laundry rooms, recreation halls, playgrounds, stores, and snack bars.

Minimum on first \$2,000 \$145.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$6.00

9.92 [Class 8.12 in the Prior Model Ordinance] NAICS 721199 (Former NAICS 72110T – All Other Traveler Accommodation (Online Travel Companies SPECIAL).

This industry comprises establishments primarily engaged in providing short-term lodging.

Minimum on first \$2,000 \$145.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.85

No Declining Rate (SPECIAL)

9.93 [Class 8.11 in the Prior Model Ordinance] NAICS 453930 – Mobile (manufactured) Home Dealers, retail.

This industry comprises establishments primarily engaged in retailing new and/or used manufactured homes (i.e. mobile homes), parts, and equipment.

Minimum on first \$2,000 \$175.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$3.20

9.94 [Class 8.14 in the Prior Model Ordinance] NAICS 532284 – Recreational Goods Rental.

Non Resident Rates Apply

Rental of all types of boats, fishing gear, vehicles, and equipment for sports use, bathing, the beach, or recreation. This U.S. industry comprises establishments primarily engaged in renting recreational goods, such as bicycles, canoes, motorcycles, skis, sailboats, beach chairs, and beach umbrellas.

Minimum on first \$2,000\$24.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$10.00

9.95 [Class 8.13 A&B in the Prior Model Ordinance] NAICS 454210 – Vending Machine Operators, includes coin operated.

Non Resident Rates Apply

This industry comprises establishments primarily engaged in retailing merchandise through vending machines that they service.

\$2.50 per machine (Decal A) PLUS.....
Minimum on first \$2,000\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.60

Automatic merchandising machines – mechanically operated (not electronically operated) selling only one product per machine.

\$12.50 per machine (Decal B) PLUS.....
Minimum on first \$2,000\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.60

Automatic merchandising machines – electronically operated selling more than one product per machine.

Appendix B
2021 Business License Class Schedule By NAICS Code

<u>NAICS Code</u>	<u>Industry Sector</u>	<u>Class</u>
110000	Agriculture, forestry, hunting and fishing	2.0
210000	Mining	4.0
220000	Utilities	1.0
221100	Electric Power Generation, Transmission and Distribution	1.0
221200	Natural Gas Distribution	See 11-37 Ord.
230000	Construction (gross or job based)	8.1
311000	Food Manufacturing	2.0
313000 – 314000	Textile and Textile Product Mills	2.0
315000	Apparel Manufacturing	2.0
316000	Leather and Allied Product Manufacturing	2.0
321000	Wood Product Manufacturing	2.0
322000	Paper Manufacturing	2.0
323000	Printing and Related Support Activities	2.0
324000	Petroleum and Coal Products Manufacturing	2.0
325000	Chemical Manufacturing	2.0
326000	Plastics and Rubber Products Manufacturing	2.0
327000	Nonmetallic Mineral Product Manufacturing	2.0
331000	Primary Metal Manufacturing	2.0
332000	Fabricated Metal Product Manufacturing	2.0
333000	Machinery Manufacturing	2.0
334000	Computer and Electronic Manufacturing	2.0
335000	Electrical Equipment, Appliance, and Component Manufacturing	2.0
336000	Transportation Equipment Manufacturing	2.0
337000	Furniture and Related Product Manufacturing	2.0
339000	Misc. Manufacturing	2.0
423000	Merchant Wholesalers, Durable Goods	1.0
423930	Recycling material merchant wholesale (junk and scrap)	9.10
424000	Merchant Wholesalers, Non-Durable Goods	1.0
425000	Wholesale Electronic Markets and Agents and Brokers	1.0
44 – 45	Retail trade - All	1.0
441110	Automobile dealers (new and used)	9.30
441120	Other Motor vehicle dealers (RVs, boats, motorcycles, ATVs)	9.30

<u>NAICS Code</u>	<u>Industry Sector</u>	<u>Class</u>
441210	Recreational Vehicle Dealers	9.30
441222	Boat Dealers	9.30
441228	Motorcycle, ATV, and All Other Motor Vehicle Dealers	9.30
453930	Manufactured Home Sales	9.93
454210	Vending Machine Operators	9.95
454390	Other direct selling establishments (peddlers)	9.41 & 9.42
481000	Air Transportation	2.0
482000	Rail transportation (railroads, fixed fee by state law)	8.20
483000	Water Transportation	2.0
484000	Truck Transportation	2.0
485000	Transit and Ground Passenger Transportation	2.0
486000	Pipeline Transportation	2.0
487000	Scenic and Sightseeing Transportation	2.0
488000	Support Activities for Air Transportation	2.0
488190	Technology and Aerospace - Other Support Activities for Air Trans.	9.00
492000	Couriers and Messengers	2.0
493000	Warehousing and Storage	2.0
511000	Publishing Indus., News Paper, Periodical, Book and Directory Pub.	4.0
511200	Software publishers	9.00
512000	Motion Picture, Sound Recording, and Video Industries	4.0
515000	Broadcasting (Radio and Television)	4.0
517000	Telecommunications	4.0
517110	Television: Cable	See 11.37 Ord.
517311 & 517312	MASC Telecommunications / Telephone Companies	8.30
517919	All other telecommunications	9.00
518210	Data Processing, Hosting, and Related Services	9.00
519000	Other Information Services	4.0
521000	Monetary Authorities - Central Brank	7.0
522000	Credit Intermediation and Related Activities	7.0
522298	Pawn shops	9.20
523000	Sec., Com. Contracts, and Other Fin. Invest. and Related Activities	7.0
524000	Insurance Carriers and Related Activities	7.0
524100	MASC Insurance Companies	8.40
525000	Funds, Trusts, and Other Financial Vehicles	7.0
531000	Real estate (Rental and Leasing Included)	7.0

NAICS Code	Industry Sector	Class
532000	Rental and Leasing Services	7.0
532284	Recreational equipment rentals	9.94
533000	Lessors of Nonfinancial Intangible Assets	7.0
541000	Professional, scientific, and technical services	5.0
541511	Custom Computer Programming Services	9.00
541512	Computer Systems Design Services	9.00
541519	Other Computer Related Services	9.00
551000	Management of Companies and Enterprises	7.0
551112	Offices of Other Holding Companies	9.00
561000	Administrative and Support Services	4.0
562000	Waste Management and Remediation Services	4.0
611000	Educational services	4.0
621000	Health care and Other Related Services	4.0
622000	Hospitals	4.0
623000	Nursing and Residential Care Facilities	4.0
624000	Social Assistance and Services	4.0
711000	Performing Arts, Spectator Sports, and Related Industries	3.0
711190	Other performing arts companies (carnivals and circuses)	9.60
711320	Promoters of performing arts, festivals and sporting events	9.61
712000	Museums, Historical Sites, and Similar Institutions	3.0
713000	Amusement, Gambling, and Recreation Industries	3.0
713120	Non-payout amusement / Coin operated machines, Owns Machines	8.51
713120.1	Amuse. parks and arcades. Based on gross. Does Not Own Machines	9.53
713290	Bingo halls	9.50
713990	All other amusement and recreational industries (pool halls)	8.60
721000	Accommodation	9.91
721110	Hotels and Motels	9.91
721199	(OTC Special), All Other Traveler Accommodation	9.92
721211	RV (Recreational Vehicle) Parks and Campgrounds	9.91
722000	Food Services and Drinking Places	1.0
722410	Drinking places (Alcoholic Beverages)	9.70
811000	Repair and Maintenance	5.0
812000	Personal and Laundry Services	5.0
813000	Religious, Grantmaking, Civic, Professional, and Similar Org.	5.0