



**CITY OF CLINTON  
STATE OF SOUTH CAROLINA  
ORDINANCE**

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF CLINTON, SOUTH CAROLINA,  
TO AMEND CHAPTER 18, ARTICLE I, SECTIONS 18-1 THROUGH 18-14, BUSINESSES**

**WHEREAS,** the City of Clinton, South Carolina, (the “City”) is a municipal corporation and political subdivision of the State of South Carolina; and

**WHEREAS,** the City Council of the City of Clinton (the “Council”) is the duly elected governing body of the City; and

**WHEREAS,** the Clinton City Council desires to amend and add to the business section of the Code of the City of Clinton.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLINTON  
ASSEMBLED**

**SECTION 1: BE IT ORDAINED THAT THE CITY COUNCIL OF THE CITY OF CLINTON  
ASSEMBLED** does hereby amend Chapter 18, Article I of the Code of the City of Clinton. Be it ordained by the City Council of the City of Clinton, South Carolina, in Council assembled that Sections 18-1 through 18-14 of Chapter 18 “Businesses” are amended and new sections are added to read as follows:

**Chapter 18 Business Licenses**

**Section 18-1. License Required**

Every person engaged or intending to engage in any calling, business, occupation or profession, in whole or in part, within the City of Clinton, South Carolina is required to pay an annual license fee and obtain a business license as herein provided.

**Section 18-2. Definitions**

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

- A. “Business” means a calling, occupation, profession, or activity engaged with the object of gain, benefit, or advantage, either directly or indirectly.
- B. “City” means the City of Clinton.

- C. "Classification" means the division of businesses by major groups subject to the same license rate.
- D. "Gross Income" means the total revenue of a business, received or accrued, for one calendar year collected or to be collected from business done within the city, except therefrom income from business done wholly outside of the city on which a license tax is paid to some other municipality or a county and fully reported to the city. Gross income for brokers or agents means gross commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums collected. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds which are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross income for business license purposes may be verified by inspections of returns filed with the Internal Revenue Service, the South Carolina Department of Revenue for income tax purposes, or the South Carolina Insurance commission. Gross income for insurance companies shall mean gross premiums collected.
- E. "License Inspector" means the Clerk/Inspector or other person designated to administer this ordinance.
- F. "Person" means any individual, firm, partnership, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.
- G. "*Charitable Organization*" means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. section 501 (c) (3), (4), (6), (7), (8), (10) or (19).
- H. "*Charitable Purpose*" means a 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

### **Section 18-3. Purpose and Duration**

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one year and shall expire on April 30 otherwise provided herein. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by City Council.

### **Section 18-4. License Fee**

The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the Thirtieth day of April in each year. 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 classification at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year.

### **Section 18-5. Registration Required**

The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year, except that a new business shall be required to have a business license prior to operation within the city. Application shall be on a form provided by the license inspector which shall contain the social security number and/or the federal employer's identification number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed necessary to carry out the purpose of this ordinance by the license inspector. 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 due and payable to the city have been paid. 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 and for each type of insurance coverage on a form approved by the license inspector. Any insurance agent not employed by a company shall be licensed as a broker.

### **Section 18-6. Deductions and Exemptions and Charitable Organizations.**

- A. No deductions from gross income shall be made except income from business done wholly outside the city on which a license tax is paid to some other municipality or a county, or income which cannot be taxed pursuant to state or federal law. The applicant shall have the burden to establish the right to deduction by satisfactory records and proof. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of the liability of the payment of any other tax by reason of the application of this ordinance.
- B. B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by State or Federal law. The License Official shall determine the appropriate classification for each business in accordance with the latest issue of the North American Industry Classification System (NAICS) for the United States published by the Office of Management and Budget. The license inspector shall determine the appropriate classification for each business in accordance with the classifications contained herein and shall be also be empowered to determine the appropriate classification when a business or profession is not enumerated in the annual license schedule. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of liability for payment of any other tax or fee by reason of application of this ordinance.
- C. A Charitable Organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A Charitable Organization or any for-profit affiliate of a Charitable Organization, that reports income from for-profit activities, or unrelated business income, for Federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- D. A Charitable Organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a Charitable Organization as defined in this

ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a Charitable Purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

#### **Section 18-7. False Application Unlawful**

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

#### **Section 18-8. Display and Transfer**

All persons shall display the license issued to them on the original form provided by the license inspector in a conspicuous place by the license inspector in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the city. A change of address must be reported to the license inspector within ten (10) days after removal of the business to a new location and compliance with zoning and building codes. Failure to obtain approval of the license inspector 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.

#### **Section 18-9. Administration of Ordinance.**

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

#### **Section 18-10. Inspections and Audits.**

For the purpose of enforcing the provisions of this ordinance the license inspector or other authorized agent of the city is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and it shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense. The license inspector shall make systematic inspections of all businesses within the city to insure compliance with the ordinance. Records of inspections and audits shall not be deemed public records, and the license inspector 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.

#### **Section 18-11. Assessments.**

When any person shall have failed to obtain a business license or to furnish the information required by this ordinance or the City of Clinton, the city or the South Carolina Municipal Association pursuant to contract shall

proceed to examine such records of the business or any other available records as may be deemed appropriate and to conduct such investigations and statistical surveys as may be deemed appropriate to assess a license tax and penalties as provided herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the city within five (5) days after the notice is mailed or the assessment will become final. The city shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment. A final assessment may be appealed to City Council only by payment in full of the assessment under protest within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to City Council.

#### **Section 18-12. Delinquent License Fees.**

For nonpayment of all or any part of the correct license fee, the city shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. If any license fee shall remain unpaid for sixty (60) days after its due date, the city shall issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes.

#### **Section 18-13. Notices.**

The city may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the city three (3) times prior to the due date each year.

#### **Section 18-14. Denial of License.**

The license inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the license inspector shall be subject to appeal to City Council as herein provided. Denial shall be written with reasons stated.

#### **Section 18-15. Suspension or Revocation of License.**

When the license inspector determines that:

- A. A license has been mistakenly or improperly issued contrary to law; or
- B. A licensee has breached any condition upon which his license was issued or has failed to comply with the provision of this ordinance; or
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- D. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; the license inspector shall give written notice to the licensee or the person in control of the business within the city by personal service or certified mail that the license is suspended pending a hearing before City Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of this 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 ordinance.

### **Section 18-16. Appeals to City Council.**

A. Any person aggrieved by a decision, final assessment, revocation, suspension, or a denial of a business license by the license inspector may appeal the decision to City council by written request stating the reasons therefore filed with the license inspector within ten (10) 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 City Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting which the applicant or licensee has been given written notice. At such hearings all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council shall govern the hearing. City Council shall by majority vote of members present render a written decision based on findings of fact and application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

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

### **Section 18-17. Confidentiality.**

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns.

### **Section 18-18. Violations.**

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

### **Section 18-19. Separability.**

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

### **Section 18-20. Classification.**

A. The Class Structure Model by the North American Industry Classification System code, designated as Appendix B to this ordinance, current copies shall be filed in the office of the municipal clerk. Appendices B and C are tools for classification and not a limitation on businesses subject to a license tax. The License Official shall determine the proper class for a business according to the applicable NAICS code.

B. The license tax for each class of businesses subject to this ordinance shall be computed in accordance with the Rate Schedule, designated as Appendix A to this ordinance, which may be amended by the Council from time to time and a current copy filed in the office of the municipal clerk.

**APPENDIX A**

**RATE SCHEDULE**

<b>RATE CLASS</b>	<b>INCOME: \$0 - \$2,000</b>	<b>INCOME OVER \$2,000</b>
	<b>MINIMUM TAX</b>	<b>Rate per Thousand or fraction thereof</b>
1	\$ 30.00	\$1.10
2	\$ 35 .00	\$1.15
3	\$ 40.00	\$1.20
4	\$ 45.00	\$1.25
5	\$ 50.00	\$1.30
6	\$ 55.00	\$1.35
7	\$ 60 .00	\$1.40
8.1	\$ 45.00	\$1.40
8.1A	\$ 90.00	\$2.80
8.2	\$ set by State statute	
8.3	MASC Telecommunications	
8.4	\$ 50.00	\$1.50
8.5	\$ 65.00	\$ .75
8.6	\$ 35.00	\$1.35
8.6A	\$ 10.00	\$1.65
8.7	MASC Insurance	
8.8A	\$12.50 + \$12.50 per machine	
8.8B	\$ 35.00	\$1.65
8.8C	\$12.50 + \$180.00 per machine	
8.8D	\$ 12.50+ \$500.00 Per machine	
8.9A	\$ 35.00	\$1.65
8.9A	\$ 35.00	\$1.65
<b>8.9B</b>	<b>\$250.00</b>	<b>\$1.65</b>
<b>8.9C</b>	<b>\$100.00</b>	<b>\$1.65</b>
8.10	\$ 35.00 + \$5.00 per table	\$1.65

**Class 8 rate explanations will be explained in further detail**

**Businesses are classified according to NAISC codes, which are in Appendix A.**

**NON-RESIDENT RATES**

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

**DECLINING RATES**

Unless otherwise specifically provided, all minimum taxes and rates shall apply ion all classes in excess of \$1,000,000, as follows:

<b>Gross Income(Millions)</b>	<b>% o Class rate for each additional \$1,000</b>
<b>0-1</b>	100%
<b>1-3</b>	95%
<b>Over 3</b>	90%

**CLASS 8 RATES**

Each 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. Non-resident rates do not apply except where indicated.

**NAICS 230000 - Contractors, Construction, All Types**

**8.1** Having permanent place of business within the municipality

Minimum on first \$2,000.....	\$ 45.00 PLUS
Each additional 1,000.....	\$1.40

**8.1A Non-resident (no permanent place of business within the municipality)**

Minimum on first \$2,000.....	\$ 90.00 PLUS
Each additional \$1,000.....	\$2.80

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

The total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a calendar year.

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

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

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

**8.3 NAICS 5171, 5172 - Telephone Companies:**

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

B. In conformity with S.C. Code Section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.

C. The business license tax for "retail telecommunications services" shall be due on April 1 of each year and payable by April 30 of that year, without penalty.

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

E. Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

F. Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.

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

H. As authorized by S. C. Code Section 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code Section 58-9-2200 shall continue in effect.

**NAICS 517110 – Television: Cable or Pay**

- a. Services using public streets .....See Franchise
- b. Not using public streets

Minimum on first \$2,000 .....\$100.00 PLUS  
Per \$1,000 , or fraction , over \$2,000. ....50.00

**NAICS 22112 – Electric Power Distribution**

**Consent or Franchise Agreement.....5%**

**NAICS 22121 – Natural Gas Distribution**

**Consent or Franchise Agreement.....5%**

**8.4 NAICS 423930 - Junk or Scrap Dealers [Non-resident rates apply]**

Minimum on first \$2,000 .....\$50.00 PLUS  
Per \$1,000, or fraction, over \$2,000 ..... \$1.50

**8.4 NAICS 522298 - Pawn Brokers - All Types**

Minimum on first \$2,000 ..... \$50.00 PLUS  
Per \$1,000, or fraction, over \$2,000 ..... \$1.50

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

(except auto supply stores - see 4413)

Minimum on first \$2,000 .....\$65.00 PLUS  
Per \$1,000, or fraction, over \$2,000 .....\$0.75

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

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

**NAICS 454390 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales**

direct retail sales of merchandise. [Non-resident rates apply]

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

Minimum on first \$2,000 .....\$35.00 PLUS  
Per \$1,000, or fraction, over \$2,000 .....\$1.35

**8.6A** 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 .....\$10.00 PLUS  
Per \$1,000, or fraction, over \$2,000 .....\$1.65

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

**8.7 NAICS 5241 - Insurance Companies:**

Except as to fire insurance, “gross premiums” means gross premiums collected (1)on policies on property or risks located in the municipality, and (2)on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by the insurance company’s office located in the municipality or by the insurance company’s employee doing business within the municipality or by the office of the insurance company’s licensed or appointed producer (agent) located in the municipality or by the insurance company’s licensed or appointed producer (agent) doing business within the municipality. As to fire insurance, “gross premiums” means gross premiums (1)collected in the municipality, and/or (2)realized from the risks located within the limits of the Municipality. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit. Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality. Declining rates shall not apply.

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

**NAICS 524126 - Fire and Casualty** (Licensed in SC) ..... 2% of Gross Premiums

**NAICS 524127 - Title Insurance** ..... 2% of Gross Premiums

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

As to brokers for non-admitted fire and casualty insurers, “gross premiums” means gross premiums collected by or for fire and casualty insurers not licensed in South Carolina (1) on policies on property or risks located in the municipality and/or (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by a broker located in or doing business within the municipality. Brokers shall provide, with their payment of the tax, a copy of a report required by the State Department of Insurance showing the locations of the property or risks insured.... 2% of Gross Premiums [Premiums for non-admitted business are not included in broker's gross commissions for other business. Declining rates shall not apply.]

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

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

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

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

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

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

**8.8B** Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] Minimum on first \$2,000 ..... \$35.00 PLUS  
Per \$1,000 or fraction over \$2,000 .....\$1.65

**NAICS 713290 - Amusement Machines, coin operated, non-payout**

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

**8.8C** -.Operator of machine (owner of business).....\$12.50 business license  
for operation of all machines (not on gross income). [§12-21-2720(B)]

**8.8B** -. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] -Minimum on first \$2,000..... \$35.00 PLUS  
Per \$1,000, or fraction, over \$2,000 .....\$1.65

**NAICS 713290 – Amusement Machines, coin operated, gambling**

Video poker and amusement machines licensed pursuant to S.C. Code §12-21-2720(A)(3).

**8.8C** Operator of machine (owner of business).....\$180.00 per machine.(§12-21-2720(B)) PLUS  
\$12.50 business license for operation of all machines(not on gross income).

**8.8D** . Operator of Sweepstakes machine (owner of business).....\$500.00 per machine. PLUS  
\$12.50 business license for operation of all machines (not on gross income).

**8.9C** Distributor selling or leasing machines (not licensed by the State as an operator pursuant to§12-21-2728) –  
(Nonresident rates apply.) – Minimum on first \$1,000  
..... \$35.00 PLUS Per \$1,000, or fraction, over \$1,000  
..... \$1.65

**8.9A** NAICS 713290 - Bingo halls, parlors –

Minimum on first \$2,000 .....\$35.00 PLUS  
Per \$1,000, or fraction, over \$2,000 .....\$1.65

**8.9B** NAICS 711190 - Carnivals and Circuses -

Minimum on first \$2,000 .....\$250.00 PLUS  
Per \$1,000, or fraction, over \$2,000 .....\$1.65

**8.9C** NAICS 722410 - Drinking Places, bars, lounges, cabarets (Alcoholic beverages consumed on premises)

Minimum on first \$2,000 .....\$100.00 PLUS  
Per \$1,000, or fraction, over \$2,000 .....\$1.65

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.

**8.10** NAICS 713990 - Billiard or Pool Rooms, all types ..... \$5.00 stamp/table PLUS

Minimum on first \$2,000 .....\$35.00 PLUS  
Per \$1,000, or fraction, over 2000.....\$1.65

**ORDAINED** this 7<sup>th</sup> day of August, 2019.

\_\_\_\_\_  
Robert T. McLean, Mayor

ATTEST:

\_\_\_\_\_  
Tammy Templeton, City Clerk

First Reading:        December 3, 2018

Second Reading:     January 7, 2019