



Checklist for Change of Ownership

All items must be completed before a Business License can be issued

<p>The previous owner will send a letter on letterhead stating the following:</p> <ul style="list-style-type: none"> • date of change • contact information for the new owners 	
<p>The previous owner will be responsible for payment of any delinquent business license taxes, hospitality, and accommodation taxes based on gross income.</p>	
<p>The new owners will notify the Planning department for the following:</p> <ul style="list-style-type: none"> • Sign Permit • Building Permits, if there are any changes to the structure • Schedule Life Safety Inspection 	
<p>The new owners will contact DHEC at 843-846-1030, if applicable, for inspection (food establishments & hotels)</p>	
<p>The new owner will provide all proper state licensing, if applicable</p> <ul style="list-style-type: none"> • Retail Sales Tax License (SC DOR 843-852-3600) • LLR Licensing (803-896-4300) 	
<p>The new owners will contact the Finance Department for Hospitality and/or Accommodation taxes to receive the proper forms and instructions for paying these taxes, if applicable</p>	
<p>The new owners will provide the following documentation:</p> <ul style="list-style-type: none"> • A completed form B-1 • A copy of retail sales tax license, if collecting sales tax • A copy of state contractor's license, if applicable • Approval from DHEC, if selling prepared food • Passed Life Safety Inspection • A copy of photo ID of owner or representative • Payment for business license tax • Payment for hospitality/accommodation taxes, if applicable 	

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