



CITY OF HARDEEVILLE

Business and Professional License Classification and Rate Schedule

Income: \$0.00 - \$100,000.00
Minimum

All over \$100,000.00
Rate per Thousand or
Fraction Thereof

| <u>CLASS</u> | <u>MINIMUM BASE RATE</u> | | <u>RATE PER ONE THOUSAND</u> | |
|--------------|--------------------------|--------------------|------------------------------|--------------------|
| | In City Business | Out of City | In City Business | Out of City |
| 1 | \$45.00 | \$90.00 | \$2.45 | \$4.90 |
| 2 | \$55.00 | \$110.00 | \$2.55 | \$5.10 |
| 3 | \$65.00 | \$130.00 | \$2.65 | \$5.30 |
| 4 | \$75.00 | \$150.00 | \$2.75 | \$5.50 |
| 5 | \$85.00 | \$170.00 | \$2.85 | \$5.70 |
| 6 | \$95.00 | \$190.00 | \$2.95 | \$5.90 |
| 7 | \$105.00 | \$210.00 | \$3.05 | \$6.10 |
| 8 | \$115.00 | \$230.00 | \$3.15 | \$6.30 |

NONRESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be multiplied by 200 percent for nonresidents and itinerants having no fixed principal place of business within the municipality.

TRANSFER FEE

The fee for transfer of a City Business License from one location to another within the City shall be.....\$25.00. (Subject to Zoning Administrator Approval). Transfer of ownership shall require a new license.

CLASS 8 RATES

Rate Class 8.1

NAICS

**230000 Contractors, construction,
All types:**

| A. Resident (having permanent place of business within municipality) | <u>RATE</u> |
|--|--|
| First..... | \$100,000.00.....\$65.00..... Plus |
| Each Additional..... | \$1,000..... \$2.65.....Per One Thousand |
| | |
| B. Itinerant (no permanent place of Business in the municipality or Non-resident) | |
| First..... | \$100,000.00...\$125.00..... Plus |
| Each Additional..... | \$1,000..... \$3.95.....Per One Thousand |

Residents shall pay on all work in and out of City except that on which a license fee is paid to another entity. The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration.

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

the delinquent penalty shall be 5% of the tax due for each month, or portion thereof, after the due date until paid. 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. 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. As authorized by SC Code 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license tax from telecommunications companies pursuant to 58-9-2200 is approved.

517110 TELEVISION, CABLE OR PAY.....Franchise

22112

22121 ELECTRIC AND GAS COMPANIES.....Franchise

Rate Class 8.4

A. JUNK OR SCRAP DEALERS (Out of City Businesses Pay Double)

423930 First.....\$100,000.00.....\$190.00 Plus
 Each Additional..... \$1,000.00.....\$4.90

B. PAWNBROKERS (Used Goods)

522298 First.....\$100,000.00.....\$145.00 Plus
 Each Additional..... \$1,000.00.....\$3.90

Rate Class 8.5

4411

**4412 AUTOMOTIVE AND MOTOR VEHICLE DEALERS
 AND FARM MACHINERY, RETAIL**

First.....\$100,000.00.....\$45.00 Plus
 Each Additional.....\$1,000.00.....\$2.45

Rate Class 8.6

**454390 PEDDLERS – DIRECT RETAIL SALES
(Out of City Businesses Pay Double):**

First.....\$100,000.00.....\$200.00 Plus

Each Additional.....\$1,000.00.....\$2.60

Exhibitors at an organized trade show, arts and crafts show, or festival held on a City-owned venue will not be required to pay a license fee for businesses conducted at such show or festival. Other exhibitors will be licensed as peddlers.

Rate Class 8.7

5241 INSURANCE COMPANIES:

The license tax shall be computed on gross premiums collected through offices or agents located in the municipality, wherever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected. Gross premiums shall include new and renewal businesses without deductions for any dividend, credit, return premiums or deposits. Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting 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.

631-632 Life, Health and Accident Insurance: 1% of gross premiums
(Declining rates shall not apply)

633-635 Fire and Casualty Insurance: 2% of gross premiums
(Declining rates shall not apply)

636 Title Insurance: 2% of gross premiums
(Declining rates shall not apply)

The Municipal Association of South Carolina is authorized by the City of Hardeeville to collect all business license taxes from the above insurance companies.

524210

BROKERS FOR FIRE AND CASUALTY INSURERS

Non-admitted: On gross premiums collected on policies of companies not licensed in South Carolina, the broker shall pay annually, to the Municipal Association of South Carolina with a copy of the report required by the Insurance Commission showing location of the risks insured. 2% of gross premiums. (Premiums non-admitted businesses are not included in broker's gross commissions for other businesses.

Rate Class 8.8

A. VENDING MACHINES; COIN OPERATED
Automatic merchandising machines – mechanically operated machines (not electrically operated) selling only one product per machine:
(Out of City Businesses Pay Double)

\$2.50 per machine

Plus on first.....\$100,000.00..... \$55.00 Plus

Each Additional.....\$1,000.00..... \$2.55
(Not included in other business gross income)

B. VENDING MACHINES; COIN OPERATED
Automated merchandising machines – electrically operated or selling more than one product per machine:
(Out of City Businesses Pay Double)

\$12.50 per machine

Plus on first.....\$100,000.00.....\$55.00 Plus

Each Additional.....\$1,000.00..... \$2.55
(Not included in other business gross income)

C. AMUSEMENT MACHINES, COIN OPERATED (State Licensed)
(Excluding video poker-type machines)
(Out of City Businesses Pay Double)

713120

\$12.50 per machine

Plus on First.....\$100,000.00.....\$145.00 Plus

Each Additional.....\$1,000.00..... \$3.90
(Not included in other business gross income)

Rate Class 8.9

A. DRINKING PLACES (Bars, Lounges and Taverns)

722410 First.....\$100,000.00.....\$195.00 Plus
Each Additional.....\$1,000.00..... \$4.90

B. BINGO (State License Required)

713290 First.....\$100,000.00..... \$195.00 Plus
Each Additional..... \$1,000.00.....\$4.90

**C. CARNIVALS, CIRCUSES AND SPECIAL EVENTS
(City sponsored events are exempt)**

711190 First.....\$100,000.00..... \$195.00 Plus
Each Additional..... \$1,000.00..... \$4.90

**D. RECREATION EQUIPMENT RENTAL; RENTAL OF ALL TYPES
OF BOATS, BIKES, FISHING GEAR, VEHICLES AND EQUIPMENT FOR
SPORTS USE, BATHING, THE BEACH OR RECREATION
(Out of City Businesses Pay Double)**

First.....\$100,000.00.....\$24.00 Plus
Each Additional..... \$1,000.00.....\$9.75

Rate Class 8.10

713990 BILLIARD OR POOL ROOMS

All types..... \$5.00 per table
Plus on First.....\$100,000.00..... \$195.00 Plus
Each Additional.....\$1,000.00.....\$4.90

Bronco Bostick, Mayor

Attest:

Lori Pomarico, City Clerk

David Tedder, City Attorney

SEAL