

AGENDA  
 FINANCE COMMITTEE  
 Monday, March 22, 2010  
 2:00 p.m.  
 Conference Room, Building 2  
 Beaufort Industrial Village  
 102 Industrial Village Road, Beaufort

Committee Members:

Stu Rodman, Chairman  
 William McBride, Vice Chairman  
 Steven Baer  
 Brian Flewelling  
 Paul Sommerville  
 Jerry Stewart  
 Laura Von Harten

Staff Support

Bryan Hill, Deputy County Administrator  
 David Starkey, Chief Financial Officer

- 2:00 p.m.** 1. CALL TO ORDER
2. 2% (STATE) ACCOMMODATIONS TAX RECOMMENDATIONS  
 ([Board Recommendations](#)) ([Spreadsheet YTD FY2010](#))
3. UPDATE / HOSPITALITY TAX AND CHAMBERS' REQUEST FOR  
 \$200,000 TO EACH OF THE COUNTY'S DESIGNATED MARKETING  
 ORGANIZATIONS  
 ([Spreadsheet FY2010](#))
4. UPDATE / 3% (LOCAL) ACCOMMODATIONS TAX  
 ([Spreadsheet YTD FY2010](#))
5. DISCUSSION / BUSINESS LICENSE ORDINANCE TEXT CHANGES  
 ([Draft](#))
6. ADJOURNMENT
- OPEN FINANCE ITEM
- Airports Update

County TV Rebroadcast	
Monday	9:00 a.m.
Wednesday	4:00 a.m.
Friday	6:00 p.m.

Community Services		
Date	Time	Location
April 19	2:00 p.m.	BIV #2
May 17	2:00 p.m.	BIV #2
June 21	2:00 p.m.	BIV #2
July 19	2:00 p.m.	BIV #2
August 16	2:00 p.m.	BIV #2
September 20	2:00 p.m.	BIV #2
October 18	2:00 p.m.	BIV #2
November 15	2:00 p.m.	BIV #2
December 20	2:00 p.m.	BIV #2

A quorum of Council may be in attendance at all Committee meetings.  
 Please silence your cell phone during the meeting

## 2010 Accommodations (2% State) Tax Board Recommendations

Organization	Event / Project	Amount Requested	Amount Recommended	Notes	Council District	2008 Funding
The Heritage Library Foundation	Ft. Mitchel Civil War Sesquicentennial Refurbishment	\$ 20,000	\$ -		2	Did not apply
Keep Beaufort County Beautiful	Clean Waterways Project	\$ 2,800	N/S		All	\$ 1,400
Friends of Hunting Island	Fabrication / Installation Nature Center Signs and Bike Racks	\$ 4,130	\$ 1,500	Signage	All	\$ 15,000
Gullah Festival	The Original Gullah Festival	\$ 25,000	N/S		All	Applied, no show
Art League of Hilton Head Island, Society of Bluffton Artist & Beaufort Art Association	Beaufort County Art Associations Co Op Tourism Advertising	\$ 6,000	N/S		1, 2, 3, 4, 10	\$ 4,000
Hilton Head Symphony Orchestra	Four Concerts / Two in Beaufort; Two in Bluffton	\$ 11,400	\$ 2,500	Ads	1, 2, 3	\$ 2,500
Black Chamber of Commerce	Tourism Marketing	\$ 75,000	\$ 40,000	Magazine+	5, 6, 7, 8, 9, 11	\$ 15,000
Penn Center	28th Annual Heritage Days Festival	\$ 25,000	\$ 15,000	Ads	5	\$ 5,000
Hilton Head Island Concours d' Elegance	Hilton Head Island Concours d' Elegance and Motoring Festival	\$ 15,000	\$ 13,000	Atl/Augusta	All	\$ 10,000
Coastal Discovery Museum	Cultural and Eco-Tourism Support	\$ 17,500	\$ 10,000		1, 2, 3	\$ 12,000
Hilton Head Choral Society	October 2010 Festival Invitational Concert in Bluffton	\$ 3,000	\$ -		1, 2, 3	Did not apply
Daufuskie Island Foundation	Daufuskie Day	\$ 10,000	\$ 3,500	Atl/Clt+Web	4	\$ 2,500
Bluffton Historical Preservation Society	Town of Bluffton Welcome Center / Heyward House Historic Center	\$ 25,000	\$ 15,000		4	\$ 26,000
Arts Council of Beaufort County	National Arts Marketing Campaign	\$ 25,000	\$ 10,000	ArtsNews	11	\$ 5,000
Port Royal Old Village Association	7th Annual 2010 Soft Shell Crab Festival and Oktoberfest	\$ 15,000	\$ -	Showed up 1 hour late	11	\$ 6,000

Organization	Event / Project	Amount Requested	Amount Recommended	Notes	Council District	2008 Funding
Main Street Beaufort, USA	Tourism Advertising Campaign, 2009 / 2010	\$ 46,071	\$ 17,000	Print	11	\$ 15,000
Historic Beaufort Foundation	Beaufort Volunteer Artillery History Exhibit at Verdier House Museum	\$ 8,000	\$ 3,600	Exhibit cases	11	\$ 2,000
Lowcountry Resort & Tourism Commission & Lowcountry Visitors Center and Museum	Promotion of Beaufort County and the Lowcountry	\$ 32,000	\$ 16,000	Revisit	All	\$ 18,000
Historic Bluffton Arts & Seafood Festival	Historic Bluffton Arts & Seafood Festival	\$ 5,000	\$ 3,000	Destinations	4	Did not apply
Hilton Head Island / Bluffton Chamber of Commerce	Bluffton and Daufuskie Island Destination Brand Marketing	\$ 67,000	\$ 50,000	DI branding + web	1, 2, 3, 4, 10	\$ 25,000
Lowcountry Estuarium	County Participation Sustaining only Public Aquarium south of Charleston	\$ 20,000	N/S		11	\$ 5,000
Beaufort County Open Land Trust	"The Green"	\$ 7,500	N/S		All	Did not apply
Exchange Club of Beaufort / Child Abuse Prev. Assoc.	Ghost Tours	\$ 3,000	\$ 2,000		11	Did not apply
Beaufort Regional Chamber of Commerce / Visitor and Convention Bureau	Beaufort Regional Chamber of Commerce Destination Marketing	\$ 50,000	\$ 40,000	Remaining ad spend	5, 6, 7, 8, 9, 11	\$ 35,000
Beaufort Regional Chamber of Commerce / Visitor and Convention Bureau	Beaufort Regional Chamber of Commerce Visitor Center	\$ 40,000	\$ 30,000		5, 6, 7, 8, 9, 11	\$ 25,000
Arts Center of Coastal Carolina	Tourism Marketing of the Unincorporated areas of Beaufort County	\$ 20,000	\$ 17,000		1, 2, 3	\$ 11,000

**Total**

**\$ 578,401      \$289,100**

1 - Caporale  
2 - Baer  
3 - Rodman  
4 - Newton  
5 - McBride

6 - Dawson  
7 - Sommerville  
8 - Glaze  
9 - Flewelling  
10 - Stewart  
11 - Von Harten

**Beaufort County  
State Accomodations Tax  
FY 2010 - Year-End Estimates**

Description	State A-Tax
<b>Beginning Fund Balance</b>	(26,107.87)
<b>Estimated Revenues</b>	
<b>Estimated State Accomodations Tax Fund Revenues</b>	452,574.66
<b>Estimated Expenditures</b>	
<b>Subsidies to Others</b>	
Direct Subsidies - Board deciding on FY 2010 Subsidies per Finance Committee resolution	(250,000.00)
HHI - Bluffton Chamber of Commerce	
Hilton Head Island-Bluffton Chamber of Commerce	(64,136.20)
Beaufort Chamber of Commerce	
Beaufort Regional Chamber of Commerce	(64,136.20)
	<u>(378,272.40)</u>
<b>Estimated Other Financial Uses</b>	
Transfers to County General Fund	
Transfers to General Fund	(46,378.73)
<b>Estimated Total Revenues</b>	452,574.66
<b>Estimated Total Expenditures</b>	<u>(424,651.13)</u>
<b>Estimated Net Revenues (Expenditures)</b>	27,923.53
<b>Estimated Ending Fund Balance</b>	1,815.66
<b>Estimated Vendor Totals for FY 2010</b>	
Beaufort County	(46,378.73)
Beaufort Regional Chamber of Commerce	(64,136.20)
Direct Subsidies	(250,000.00)
Hilton Head Island-Bluffton Chamber of Commerce	(64,136.20)
	<u>(424,651.13)</u>

**Beaufort County  
State Accomodations Tax  
FY 2010 to 2/28/2010 - Unaudited**

Description	State A-Tax
<b>Beginning Fund Balance</b>	(26,107.87)
<b>Revenues</b>	
State Accomodations Tax Fund Revenues	265,577.24
<b>Expenditures</b>	
<b>Subsidies to Others</b>	
Direct Subsidies - Board deciding on FY 2010 subsidies - None made as of 2/28/2010	
HHI - Bluffton Chamber of Commerce	
Hilton Head Island-Bluffton Chamber of Commerce	(36,086.59)
Beaufort Chamber of Commerce	
Beaufort Regional Chamber of Commerce	(36,086.59)
	<u>(72,173.18)</u>
<b>Other Financial Uses</b>	
Transfers to County General Fund	
Transfers to General Fund	(37,028.87)
<b>Total Revenues</b>	265,577.24
<b>Total Expenditures</b>	<u>(109,202.05)</u>
<b>Net Revenues (Expenditures)</b>	156,375.19
<b>Ending Fund Balance</b>	130,267.32
<b>Vendor Totals for FY 2010</b>	
Beaufort County	(37,028.87)
Beaufort Regional Chamber of Commerce	(36,086.59)
Hilton Head Island-Bluffton Chamber of Commerce	(36,086.59)
	<u>(109,202.05)</u>

**Beaufort County  
State Accomodations Tax  
FY 2009**

Description	State A-Tax
<b>Beginning Fund Balance</b>	(85,489.90)
<b>Revenues</b>	
State Accomodations Tax Fund Revenues	508,510.85
<b>Expenditures</b>	
<b>Subsidies to Others</b>	
<b>Direct Subsidies</b>	
Arts Center of Coastal Carolina - Advertising	(11,000.00)
Arts Council of Beaufort County - Art News/Advertising	(5,000.00)
Beaufort County Black Chamber of Commerce - National Advertising Campaign	(15,000.00)
Beaufort Regional Chamber of Commerce - Tourism	(35,000.00)
Beaufort Regional Chamber of Commerce - Visitor Center	(25,000.00)
Bluffton Historical Preservation Society - Heyward House/Visitor's Center	(26,000.00)
Coastal Discovery Museum - Advertising	(12,000.00)
Daufuskie Island Foundation - Daufuskie Day	(2,500.00)
Friends of Hunting Island - Nature Center	(15,000.00)
Hilton Head Island Consours D'Elegance - Advertising	(10,000.00)
Hilton Head Island-Bluffton Chamber of Commerce - Advertising	(25,000.00)
Hilton Head Symphony Orchestra - Advertising	(2,500.00)
Historic Beaufort Foundation - Fall Festival of Homes	(2,000.00)
Keep Beaufort County Beautiful - Programs	(1,400.00)
Lowcountry Estuarium - Programs	(5,000.00)
Lowcountry Resort and Tourism - Visitors' Center/Advertising	(18,000.00)
Main Street Beaufort USA - Media and Print Ads	(15,000.00)
Native Island Business and Community Affairs Association Inc - Advertising	(14,500.00)
Old Village Association of Port Royal - Advertising	(6,000.00)
Penn Center - Advertising	(5,000.00)

Society of Bluffton Artists - Advertising	(4,000.00)
Beaufort Chamber of Commerce	
Beaufort Regional Chamber of Commerce	<u>(145,053.26)</u>
	(399,953.26)
<b>Other Financial Uses</b>	
Transfers to County General Fund	
Transfers to General Fund	(49,175.56)
<b>Total Revenues</b>	508,510.85
<b>Total Expenditures</b>	<u>(449,128.82)</u>
<b>Net Revenues (Expenditures)</b>	59,382.03
<b>Ending Fund Balance</b>	(26,107.87)

**Vendor Totals for FY 2009**

Arts Center of Coastal Carolina	(11,000.00)
Arts Council of Beaufort County	(5,000.00)
Beaufort County	(49,175.56)
Beaufort County Black Chamber of Commerce - National Advertising Campaign	(15,000.00)
Beaufort Regional Chamber of Commerce	(205,053.26)
Bluffton Historical Preservation Society	(26,000.00)
Coastal Discovery Museum	(12,000.00)
Daufuskie Island Foundation	(2,500.00)
Friends of Hunting Island	(15,000.00)
Hilton Head Island Consours D'Elegance	(10,000.00)
Hilton Head Island-Bluffton Chamber of Commerce	(25,000.00)
Hilton Head Symphony Orchestra	(2,500.00)
Historic Beaufort Foundation	(2,000.00)
Keep Beaufort County Beautiful	(1,400.00)
Lowcountry Estuarium	(5,000.00)
Lowcountry Resort and Tourism	(18,000.00)
Main Street Beaufort USA	(15,000.00)
Native Island Business and Community Affairs Association Inc	(14,500.00)
Old Village Association of Port Royal	(6,000.00)
Penn Center	(5,000.00)
Society of Bluffton Artists	(4,000.00)
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	(449,128.82)

**Beaufort County  
State Accomodations Tax  
FY 2008**

Description	State A-Tax
<b>Beginning Fund Balance</b>	<b>(24,621.00)</b>
<b>Revenues</b>	
State Accomodations Tax Fund Revenues	546,740.21
<b>Expenditures</b>	
<b>Subsidies to Others</b>	
<b>Direct Subsidies</b>	
Art League of Hilton Head - Advertising	(2,000.00)
Arts Center of Coastal Carolina - Advertising	(10,000.00)
Arts Council of Beaufort County - Art News/Advertising	(6,000.00)
Beaufort County Black Chamber of Commerce - National Advertising Campaign	(11,500.00)
Beaufort Marine Institute - Annual Fishing Tournament	(3,000.00)
Beaufort Performing Arts - Advertising	(11,000.00)
Beaufort Regional Chamber of Commerce - Print/Electronic Advertising	(40,000.00)
Beaufort Regional Chamber of Commerce - Welcome Center	(35,000.00)
Beaufort Tennis Association - Court Repairs/Tournaments	(5,500.00)
Bluffton Association of Baseball & Softball - 2008 Dixie Boys Baseball World Series	(25,000.00)
Bluffton Historical Preservation Society - Heyward House/Visitor's Center	(25,000.00)
Coastal Discovery Museum - Advertising	(15,000.00)
Daufuskie Island Foundation - Daufuskie Day	(4,000.00)
Exchange Club of Beaufort - Advertising	(2,000.00)
Friends of Hunting Island - Nature Center	(15,000.00)
Fripp Island Friends of Music - Advertising	(1,000.00)
Gullah Festival of South Carolina - Advertising	(8,750.00)
Hilton Head Island Consours D'Elegance - Advertising	(10,000.00)
Hilton Head Island-Bluffton Chamber of Commerce - Advertising	(50,000.00)
Hilton Head Regional Partnership Foundation Inc - Advertising	(10,000.00)

Hilton Head Symphony Orchestra - Advertising	(5,000.00)
Historic Beaufort Foundation - Fall Festival of Homes	(3,500.00)
Keep Beaufort County Beautiful - Programs	(1,000.00)
Lowcountry Resort and Tourism - Visitors' Center/Advertising	(25,000.00)
Main Street Beaufort USA - Media and Print Ads	(30,000.00)
Native Island Business and Community Affairs Association Inc - Advertising	(8,750.00)
Old Town Bluffton Merchants Society - Advertising	(9,000.00)
Old Village Association of Port Royal - Advertising	(15,000.00)
Penn Center - Advertising	(7,000.00)
Society of Bluffton Artists - Advertising	(2,000.00)
St. Helena's Episcopal Church - Spring Tour of Homes	(2,000.00)
The Sandbox - Advertising	(2,000.00)
Beaufort Chamber of Commerce	
Beaufort Regional Chamber of Commerce	(156,522.08)
	<u>(556,522.08)</u>
<b>Other Financial Uses</b>	
Transfers to County General Fund	
Transfers to General Fund	(51,087.03)
<b>Total Revenues</b>	<b>546,740.21</b>
<b>Total Expenditures</b>	<b>(607,609.11)</b>
<b>Net Revenues (Expenditures)</b>	<b><u>(60,868.90)</u></b>
<b>Ending Fund Balance</b>	<b>(85,489.90)</b>

**Vendor Totals for FY 2008**

Art League of Hilton Head	(2,000.00)
Arts Center of Coastal Carolina	(10,000.00)
Arts Council of Beaufort County	(6,000.00)
Beaufort County	(51,087.03)
Beaufort County Black Chamber of Commerce - National Advertising Campaign	(11,500.00)
Beaufort Marine Institute	(3,000.00)
Beaufort Performing Arts	(11,000.00)
Beaufort Regional Chamber of Commerce	(231,522.08)
Beaufort Tennis Association	(5,500.00)
Bluffton Association of Baseball & Softball	(25,000.00)
Bluffton Historical Preservation Society	(25,000.00)
Coastal Discovery Museum	(15,000.00)
Daufuskie Island Foundation	(4,000.00)
Exchange Club of Beaufort	(2,000.00)
Friends of Hunting Island	(15,000.00)
Fripp Island Friends of Music	(1,000.00)
Gullah Festival of South Carolina	(8,750.00)
Hilton Head Island Consours D'Elegance	(10,000.00)
Hilton Head Island-Bluffton Chamber of Commerce	(50,000.00)
Hilton Head Regional Partnership Foundation Inc	(10,000.00)
Hilton Head Symphony Orchestra	(5,000.00)
Historic Beaufort Foundation	(3,500.00)
Keep Beaufort County Beautiful	(1,000.00)
Lowcountry Resort and Tourism	(25,000.00)
Main Street Beaufort USA	(30,000.00)
Native Island Business and Community Affairs Association Inc	(8,750.00)
Old Town Bluffton Merchants Society	(9,000.00)
Old Village Association of Port Royal	(15,000.00)
Penn Center	(7,000.00)
Society of Bluffton Artists	(2,000.00)
St. Helena's Episcopal Church	(2,000.00)
The Sandbox	(2,000.00)
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	(607,609.11)

**Beaufort County  
Hospitality Tax  
FY 2010 - Year-End Estimates**

<b>Beginning Fund Balance</b>	<b>2,686,042.88</b>
<b>Estimated Revenues</b>	
Estimated Local Hospitality Tax Revenues	1,270,424.38
<b>Budgeted Transfers</b>	
Transfers to General Fund	(1,278,039.00)
<b>Budgeted Personnel</b>	<b>(45,438.00)</b>
<b>Budgeted Purchased Services</b>	<b>(6,950.00)</b>
<b>Budgeted Supplies</b>	<b>(56,593.00)</b>
<b>Estimated Total Revenues</b>	<b>1,270,424.38</b>
<b>Budgeted Total Expenditures</b>	<b>(1,387,020.00)</b>
<b>Net Revenues (Expenditures)</b>	<b>(116,595.62)</b>
<b>Ending Fund Balance</b>	<b>2,569,447.26</b>

\*\*\*\*\* - The general fund includes for law enforcement, in which police protection of tourist facilities is one of the purposes of the hospitality tax. The County Sheriff's Office (within the general fund), has \$20,721,577 in expenditures budgeted for FY 2010.

**Beaufort County  
Hospitality Tax  
FY 2010 (July 1, 2009 - February 28, 2010)**

<b>Beginning Fund Balance</b>	<b>2,686,042.88</b>
<b>Revenues</b>	
Local Hospitality Tax Revenues	614,092.89
<b>Transfers</b>	
Transfers to General Fund*****	(857,670.32)
<b>Personnel</b>	
County Personnel Expenditures	(28,358.03)
<b>Purchased Services</b>	
<b>Postage</b>	
USPS	(136.55)
County Telephone Expenditures	(194.04)
<b>Maintenance Contracts</b>	
Printer Masters, LLC	(93.75)
SC Department of Revenue	(6.43)
Tyler Tech	(1,604.13)
<b>Books, Subscriptions, &amp; Memberships</b>	
Beaufort Gazette	(34.50)
Municipal Association of SC	(10.00)
	<u>(2,079.40)</u>
<b>Supplies</b>	
<b>Office Supplies</b>	
Forms & Supply	(400.85)
Office Depot	(30.21)
Staples Advantage	(36.98)
<b>Data Processing Supplies</b>	
Staples Advantage	222.56
	<u>(245.48)</u>
<b>Total Revenues</b>	<b>614,092.89</b>
<b>Total Expenditures</b>	<b>(888,353.23)</b>
<b>Net Revenues (Expenditures)</b>	<b>(274,260.34)</b>
<b>Ending Fund Balance</b>	<b>2,411,782.54</b>

**\*\*\*\*\* - The general fund includes for law enforcement, in which police protection of tourist facilities is one of the purposes of the hospitality tax. The County Sheriff's Office (within the general fund), accumulated \$13,071,398 in expenditures in FY 2010 as of February 28, 2010.**

**Vendor Totals for FY 2010 (July 1, 2009 - February 28, 2010)**

County Personnel	(28,358.03)
County Telephones	(194.04)
County Transfers to the General Fund	(857,670.32)
Beaufort Gazette	(34.50)
Forms & Supply	(400.85)
Municipal Association of SC	(10.00)
Office Depot	(30.21)
Printer Masters, LLC	(93.75)
SC Department of Revenue	(6.43)
Staples Advantage	185.58
Tyler Tech	(1,604.13)
USPS	(136.55)
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	<b>(888,353.23)</b>

**Beaufort County  
Hospitality Tax  
FY 2009**

<b>Beginning Fund Balance</b>	2,235,407.37
<b>Revenues</b>	
Local Hospitality Tax Revenues	1,283,256.95
<b>Transfers</b>	
Transfers to General Fund****	(799,999.92)
<b>Personnel</b>	
County Personnel Expenditures	(28,548.96)
<b>Purchased Services</b>	
Postage	
USPS	(45.70)
County Telephone Expenditures	(469.44)
Maintenance Contracts	
Printer Masters, LLC	(93.75)
SC Department of Revenue	(6.43)
Tyler Tech	(1,527.76)
Books, Subscriptions, & Memberships	
Beaufort Gazette	(31.50)
Municipal Association of SC	(10.00)
Training and Conferences	
Beaufort County Employee	(32.76)
	<u>(2,217.34)</u>
<b>Supplies</b>	
Office Supplies	
Corporate Express	(308.01)
Office Depot	(299.17)
Staples	(43.67)
Data Processing Supplies	
Bank of America	(41.74)
Corporate Express	(349.50)
Office Depot	(255.58)
Minor Office Furniture Under \$3,000	
Office Depot	(46.94)
Staples	(398.08)
Data Processing Equipment Under \$3,000	
Bank of America	(112.53)
	<u>(1,855.22)</u>

Total Revenues	1,283,256.95
Total Expenditures	<u>(832,621.44)</u>
Net Revenues (Expenditures)	450,635.51

Ending Fund Balance	2,686,042.88
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\*\*\*\* - The general fund includes for law enforcement, in which police protection of tourist facilities is one of the purposes of the hospitality tax. The County Sheriff's Office (within the general fund), accumulated \$19,716,175 in expenditures in FY 2009.

**Vendor Totals for FY 2009**

County Personnel	(28,548.96)
County Telephones	(469.44)
County Transfers to the General Fund	(799,999.92)
Bank of America	(154.27)
Beaufort County Employee	(32.76)
Beaufort Gazette	(31.50)
Corporate Express	(657.51)
Municipal Association of SC	(10.00)
Office Depot	(601.69)
Printer Masters, LLC	(93.75)
SC Department of Revenue	(6.43)
Staples	(441.75)
Tyler Tech	(1,527.76)
USPS	<u>(45.70)</u>
	(832,621.44)

**Beaufort County  
Hospitality Tax  
FY 2008**

<b>Beginning Fund Balance</b>	<b>1,546,699.90</b>
<b>Revenues</b>	
Local Hospitality Tax Revenues	1,135,104.36
<b>Transfers</b>	
Transfers to General Fund***	(400,000.00)
<b>Personnel</b>	
County Personnel Expenditures	(43,424.72)
<b>Purchased Services</b>	
<b>Printing</b>	
Beaufort County Staff Services	(423.50)
Budget Print Center	(63.13)
<b>Postage</b>	
USPS	(71.92)
County Telephone Expenditures	(476.42)
<b>Equipment Rental</b>	
Ikon	(453.85)
	<u>(1,488.82)</u>
<b>Supplies</b>	
<b>Office Supplies</b>	
Corporate Express	(433.35)
Ikon	(600.00)
<b>Data Processing Supplies</b>	
Corporate Express	(450.00)
	<u>(1,483.35)</u>
<b>Total Revenues</b>	<b>1,135,104.36</b>
<b>Total Expenditures</b>	<b>(446,396.89)</b>
<b>Net Revenues (Expenditures)</b>	<b><u>688,707.47</u></b>
<b>Ending Fund Balance</b>	<b>2,235,407.37</b>

\*\*\* - The general fund includes for law enforcement, in which police protection of tourist facilities is one of the purposes of the hospitality tax. The County Sheriff's Office (within the general fund), accumulated \$18,020,177 in expenditures in FY 2008.

**Vendor Totals for FY 2008**

<b>County Personnel</b>	<b>(43,424.72)</b>
<b>County Telephones</b>	<b>(476.42)</b>
<b>County Transfers to the General Fund</b>	<b>(400,000.00)</b>
<b>Beaufort County Staff Services</b>	<b>(423.50)</b>
<b>Budget Print Center</b>	<b>(63.13)</b>
<b>Corporate Express</b>	<b>(883.35)</b>
<b>Ikon</b>	<b>(1,053.85)</b>
<b>USPS</b>	<b>(71.92)</b>
	<b><u>(446,396.89)</u></b>

**Beaufort County  
Local Accomodations Tax  
FY 2010 - Year-End Estimate**

Description	Operations	County-Wide Advertising	Tourism Infrastructure	River/Beach Access	Reserve Fund	Total
<b>Beginning Fund Balance</b>	61,812.43	-	873,460.60	212,534.86	352,586.86	1,500,394.75
<b>Estimated Revenues</b>						
<b>Estimated Local Accomodations Tax Fund Revenues</b>	44,557.44	350,000.00	97,446.32	32,482.11	32,482.11	556,967.98
<b>Budgeted Expenditures</b>						
<b>Budgeted Personnel</b>	(68,062.00)	-	-	-	-	(68,062.00)
<b>Budgeted Purchased Services</b>	(7,450.00)	-	-	-	-	(7,450.00)
<b>Budgeted Supplies</b>	(3,300.00)	-	-	-	-	(3,300.00)
<b>Budgeted Subsidies to Others</b>						
<b>County-Wide Advertising</b>						
Beaufort County Black Chamber of Commerce	-	(50,000.00)	-	-	-	(50,000.00)
Beaufort Regional Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
Friends of Hunting Island	-	-	-	(36,173.00)	-	(36,173.00)
Hilton Head Island-Bluffton Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
	-	(350,000.00)	-	(36,173.00)	-	(386,173.00)
<b>Estimated Total Revenues</b>	44,557.44	350,000.00	97,446.32	32,482.11	32,482.11	556,967.98
<b>Budgeted Total Expenditures</b>	(78,812.00)	(350,000.00)	-	(36,173.00)	-	(464,985.00)
<b>Net Revenues (Expenditures)</b>	(34,254.56)	-	97,446.32	(3,690.89)	32,482.11	91,982.98
<b>Estimated Ending Fund Balance</b>	27,557.87	-	970,906.92	208,843.97	385,068.97	1,592,377.73

**Beaufort County**  
**Local Accomodations Tax**  
**FY 2010 to 2/28/2010 (Follows Ordinance 2009/15) - Unaudited**

Description	Operations	County-Wide Advertising	Tourism Infrastructure	River/Beach Access	Reserve Fund	Total
<b>Beginning Fund Balance</b>	61,812.43	-	873,460.60	212,534.86	352,586.86	1,500,394.75
<b>Revenues</b>						
Local Accomodations Tax Fund Revenues	25,533.28	293,632.74	-	-	-	319,166.02
<b>Expenditures</b>						
<b>Personnel</b>						
County Personnel Expenditures	(49,716.03)	-	-	-	-	(49,716.03)
<b>Purchased Services</b>						
<b>Printing</b>						
Budget Print Center	(35.31)	-	-	-	-	(35.31)
<b>Postage</b>						
USPS	(204.37)	-	-	-	-	(204.37)
<b>Telephone</b>						
Hargray	(184.51)	-	-	-	-	(184.51)
Verizon	(490.29)	-	-	-	-	(490.29)
<b>Maintenance Contracts</b>						
Printer Masters, LLC	(93.75)	-	-	-	-	(93.75)
SC Department of Revenue	(6.43)	-	-	-	-	(6.43)
Tyler Tech	(1,604.13)	-	-	-	-	(1,604.13)
<b>Books, Subscriptions, &amp; Memberships</b>						
Beaufort Gazette	(34.50)	-	-	-	-	(34.50)
Municipal Association of SC	(165.00)	-	-	-	-	(165.00)
National Bureau of Business	(45.00)	-	-	-	-	(45.00)
<b>Training and Conferences</b>						
Beaufort County Employee(s)	(353.60)	-	-	-	-	(353.60)
	(3,216.89)	-	-	-	-	(3,216.89)

<b>Supplies</b>						
<b>Office Supplies</b>						
Forms & Supply Inc	(400.86)	-	-	-	-	(400.86)
Office Depot	(30.21)	-	-	-	-	(30.21)
Staples	(36.99)	-	-	-	-	(36.99)
	<u>(468.06)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(468.06)</u>
<b>Subsidies to Others</b>						
<b>County-Wide Advertising</b>						
Beaufort County Black Chamber of Commerce	-	(50,000.00)	-	-	-	(50,000.00)
Beaufort Regional Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
Friends of Hunting Island	-	-	-	(36,173.00)	-	(36,173.00)
Hilton Head Island-Bluffton Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
	<u>-</u>	<u>(350,000.00)</u>	<u>-</u>	<u>(36,173.00)</u>	<u>-</u>	<u>(386,173.00)</u>
<b>Total Revenues</b>	25,533.28	293,632.74	-	-	-	319,166.02
<b>Total Expenditures</b>	<u>(53,400.98)</u>	<u>(350,000.00)</u>	<u>-</u>	<u>(36,173.00)</u>	<u>-</u>	<u>(439,573.98)</u>
<b>Net Revenues (Expenditures)</b>	<u>(27,867.70)</u>	<u>(56,367.26)</u>	<u>-</u>	<u>(36,173.00)</u>	<u>-</u>	<u>(120,407.96)</u>
<b>Ending Fund Balance</b>	33,944.73	(56,367.26)	873,460.60	176,361.86	352,586.86	1,379,986.79

**Vendor Totals for FY 2010 (through 2/28/2010)**

County Personnel	(49,716.03)	-	-	-	-	(49,716.03)
Beaufort County Black Chamber of Commerce	-	(50,000.00)	-	-	-	(50,000.00)
Beaufort County Employee(s)	(353.60)	-	-	-	-	(353.60)
Beaufort Gazette	(34.50)	-	-	-	-	(34.50)
Beaufort Regional Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
Budget Print Center	(35.31)	-	-	-	-	(35.31)
Forms & Supply Inc	(400.86)	-	-	-	-	(400.86)
Friends of Hunting Island	-	-	-	(36,173.00)	-	(36,173.00)
Hargray	(184.51)	-	-	-	-	(184.51)
Hilton Head Island-Bluffton Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
Municipal Association of SC	(165.00)	-	-	-	-	(165.00)
National Bureau of Business	(45.00)	-	-	-	-	(45.00)
Office Depot	(30.21)	-	-	-	-	(30.21)
Printer Masters, LLC	(93.75)	-	-	-	-	(93.75)
SC Department of Revenue	(6.43)	-	-	-	-	(6.43)
Staples	(36.99)	-	-	-	-	(36.99)
Tyler Tech	(1,604.13)	-	-	-	-	(1,604.13)
USPS	(204.37)	-	-	-	-	(204.37)
Verizon	(490.29)	-	-	-	-	(490.29)
	(53,400.98)	(350,000.00)	-	(36,173.00)	-	(439,573.98)

**Beaufort County  
Local Accomodations Tax  
FY 2009 (Follows Ordinance 2005/10)**

Description	Operations	County-Wide Advertising	Tourism Infrastructure	River/Beach Access	Reserve Fund	Total
<b>Beginning Fund Balance</b>	82,683.01	-	919,279.81	246,193.27	311,193.27	1,559,349.36
<b>Revenues</b>						
Local Accomodations Tax Fund Revenues	48,432.00	350,000.00	124,180.79	41,393.59	41,393.59	605,399.97
<b>Expenditures</b>						
<b>Personnel</b>						
County Personnel Expenditures	(63,948.19)	-	-	-	-	(63,948.19)

**Purchased Services****Advertising**

Savannah Morning News	(345.00)	-	-	-	-	(345.00)
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**Printing**

Budget Print Center	(32.10)	-	-	-	-	(32.10)
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**Postage**

USPS	(66.74)	-	-	-	-	(66.74)
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**Telephone**

Alltel	(537.30)	-	-	-	-	(537.30)
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Hargray	(256.32)	-	-	-	-	(256.32)
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**Maintenance Contracts**

Printer Masters, LLC	(93.75)	-	-	-	-	(93.75)
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SC Department of Revenue	(6.43)	-	-	-	-	(6.43)
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Tyler Tech	(1,527.76)	-	-	-	-	(1,527.76)
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**Professional Services**

Woods Communications	(135.00)	-	-	-	-	(135.00)
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**Books, Subscriptions, & Memberships**

Beaufort Gazette	(31.50)	-	-	-	-	(31.50)
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Municipal Association of SC	(10.00)	-	-	-	-	(10.00)
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**Training and Conferences**

Beaufort County Employee(s)	(776.06)	-	-	-	-	(776.06)
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	(3,817.96)	-	-	-	-	(3,817.96)
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<b>Supplies</b>						
<b>Office Supplies</b>						
Corporate Express	(293.53)	-	-	-	-	(293.53)
Office Depot	(337.68)	-	-	-	-	(337.68)
Staples	(43.67)	-	-	-	-	(43.67)
<b>Data Processing Supplies</b>						
Bank of America	(41.74)	-	-	-	-	(41.74)
Corporate Express	(80.12)	-	-	-	-	(80.12)
Office Depot	(178.14)	-	-	-	-	(178.14)
<b>Minor Office Furniture Under \$3,000</b>						
Office Depot	(46.94)	-	-	-	-	(46.94)
<b>Data Processing Equipment Under \$3,000</b>						
Bank of America	(514.61)	-	-	-	-	(514.61)
	<u>(1,536.43)</u>	-	-	-	-	<u>(1,536.43)</u>
<b>Subsidies to Others</b>						
<b>County-Wide Advertising</b>						
Beaufort County Black Chamber of Commerce	-	(50,000.00)	-	-	-	(50,000.00)
Beaufort Regional Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
Hilton Head Island-Bluffton Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
<b>Tourism Infrastructure</b>						
Historic Beaufort Foundation	-	-	(170,000.00)	-	-	(170,000.00)
<b>River/Beach Access</b>						
Friends of Hunting Island	-	-	-	(75,052.00)	-	(75,052.00)
	-	<u>(350,000.00)</u>	<u>(170,000.00)</u>	<u>(75,052.00)</u>	-	<u>(595,052.00)</u>
<b>Total Revenues</b>	<b>48,432.00</b>	<b>350,000.00</b>	<b>124,180.79</b>	<b>41,393.59</b>	<b>41,393.59</b>	<b>605,399.97</b>
<b>Total Expenditures</b>	<b>(69,302.58)</b>	<b>(350,000.00)</b>	<b>(170,000.00)</b>	<b>(75,052.00)</b>	<b>-</b>	<b>(664,354.58)</b>
<b>Net Revenues (Expenditures)</b>	<b>(20,870.58)</b>	<b>-</b>	<b>(45,819.21)</b>	<b>(33,658.41)</b>	<b>41,393.59</b>	<b>(58,954.61)</b>
<b>Ending Fund Balance</b>	<b>61,812.43</b>	<b>-</b>	<b>873,460.60</b>	<b>212,534.86</b>	<b>352,586.86</b>	<b>1,500,394.75</b>

**Vendor Totals for FY 2009**

County Personnel	(63,948.19)	-	-	-	-	(63,948.19)
Alltel	(537.30)	-	-	-	-	(537.30)
Bank of America	(556.35)	-	-	-	-	(556.35)
Beaufort County Black Chamber of Commerce	-	(50,000.00)	-	-	-	(50,000.00)
Beaufort County Employee(s)	(776.06)	-	-	-	-	(776.06)
Beaufort Gazette	(31.50)	-	-	-	-	(31.50)
Beaufort Regional Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
Budget Print Center	(32.10)	-	-	-	-	(32.10)
Corporate Express	(373.65)	-	-	-	-	(373.65)
Friends of Hunting Island	-	-	-	(75,052.00)	-	(75,052.00)
Hargray	(256.32)	-	-	-	-	(256.32)
Hilton Head Island-Bluffton Chamber of Commerce	-	(150,000.00)	-	-	-	(150,000.00)
Historic Beaufort Foundation	-	-	(170,000.00)	-	-	(170,000.00)
Municipal Association of SC	(10.00)	-	-	-	-	(10.00)
Office Depot	(562.76)	-	-	-	-	(562.76)
Printer Masters, LLC	(93.75)	-	-	-	-	(93.75)
Savannah Morning News	(345.00)	-	-	-	-	(345.00)
SC Department of Revenue	(6.43)	-	-	-	-	(6.43)
Staples	(43.67)	-	-	-	-	(43.67)
Tyler Tech	(1,527.76)	-	-	-	-	(1,527.76)
USPS	(66.74)	-	-	-	-	(66.74)
Woods Communications	(135.00)	-	-	-	-	(135.00)
	<b>(69,302.58)</b>	<b>(350,000.00)</b>	<b>(170,000.00)</b>	<b>(75,052.00)</b>	<b>-</b>	<b>(664,354.58)</b>

**Beaufort County  
Local Accomodations Tax  
FY 2008 (Follows Ordinance 2005/10)**

Description	Operations	County-Wide Advertising	Tourism Infrastructure	River/Beach Access	Reserve Fund	Total
<b>Beginning Fund Balance</b>	85,699.66	-	731,819.96	183,706.66	248,706.66	1,249,932.94
<b>Revenues</b>						
Local Accomodations Tax Fund Revenues	57,603.88	350,000.00	187,459.85	62,486.61	62,486.61	720,036.95
<b>Expenditures</b>						
<b>Personnel</b>						
County Personnel Expenditures	(56,723.07)	-	-	-	-	(56,723.07)
<b>Purchased Services</b>						
<b>Printing</b>						
Budget Print Center	(786.23)	-	-	-	-	(786.23)
<b>Postage</b>						
USPS	(79.61)	-	-	-	-	(79.61)
<b>Telephone</b>						
Alltel	(719.32)	-	-	-	-	(719.32)
Hargray	(252.58)	-	-	-	-	(252.58)
<b>Equipment Rentals</b>						
Ikon	(453.85)	-	-	-	-	(453.85)
	<u>(2,291.59)</u>	-	-	-	-	<u>(2,291.59)</u>
<b>Supplies</b>						
<b>Office Supplies</b>						
Corporate Express	(1,134.39)	-	-	-	-	(1,134.39)
Janpak Coastal	(171.48)	-	-	-	-	(171.48)
<b>Data Processing Supplies</b>						
Corporate Express	(300.00)	-	-	-	-	(300.00)
	<u>(1,605.87)</u>	-	-	-	-	<u>(1,605.87)</u>

**Subsidies to Others****County-Wide Advertising**

Beaufort County Black Chamber of Commerce	-	(35,000.00)	-	-	-	(35,000.00)
Beaufort Regional Chamber of Commerce	-	(65,000.00)	-	-	-	(65,000.00)
Hilton Head Island-Bluffton Chamber of Commerce	-	(110,000.00)	-	-	-	(110,000.00)
Hilton Head Island-Bluffton Chamber of Commerce (Treasured Coast)	-	(140,000.00)	-	-	-	(140,000.00)
	-	(350,000.00)	-	-	-	(350,000.00)

<b>Total Revenues</b>	<b>57,603.88</b>	<b>350,000.00</b>	<b>187,459.85</b>	<b>62,486.61</b>	<b>62,486.61</b>	<b>720,036.95</b>
<b>Total Expenditures</b>	<b>(60,620.53)</b>	<b>(350,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(410,620.53)</b>
<b>Net Revenues (Expenditures)</b>	<b>(3,016.65)</b>	<b>-</b>	<b>187,459.85</b>	<b>62,486.61</b>	<b>62,486.61</b>	<b>309,416.42</b>
<b>Ending Fund Balance</b>	<b>82,683.01</b>	<b>-</b>	<b>919,279.81</b>	<b>246,193.27</b>	<b>311,193.27</b>	<b>1,559,349.36</b>

**Vendor Totals for FY 2008**

County Personnel	(56,723.07)	-	-	-	-	(56,723.07)
Alltel	(719.32)	-	-	-	-	(719.32)
Beaufort County Black Chamber of Commerce	-	(35,000.00)	-	-	-	(35,000.00)
Beaufort Regional Chamber of Commerce	-	(65,000.00)	-	-	-	(65,000.00)
Budget Print Center	(786.23)	-	-	-	-	(786.23)
Corporate Express	(1,434.39)	-	-	-	-	(1,434.39)
Hargray	(252.58)	-	-	-	-	(252.58)
Hilton Head Island-Bluffton Chamber of Commerce	-	(110,000.00)	-	-	-	(110,000.00)
Hilton Head Island-Bluffton Chamber of Commerce (Treasured Coast)	-	(140,000.00)	-	-	-	(140,000.00)
Ikon	(453.85)	-	-	-	-	(453.85)
Janpak Coastal	(171.48)	-	-	-	-	(171.48)
USPS	(79.61)	-	-	-	-	(79.61)
	(60,620.53)	(350,000.00)	-	-	-	(410,620.53)

**AN ORDINANCE OF THE COUNTY COUNCIL OF BEAUFORT COUNTY**

**ORDINANCE NO.**

**PROPOSED ORDINANCE NO.**

**AN ORDINANCE TO AMEND CHAPTER 18 OF ARTICLE III (BUSINESS AND PROFESSIONAL LICENSE), OF THE COUNTY CODE OF THE COUNTY COUNCIL OF BEAUFORT COUNTY, BEAUFORT, SOUTH CAROLINA AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

WHEREAS, on November 22, 1999 the County Council adopted Article III Chapter 18 establishing the "Business License Ordinance"; and

WHEREAS, the ordinance contains various deficiencies and; and

WHEREAS, this amendment is offered to correct deficiencies;

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

**NOTE: Underlined and bold-face typed portions indicate additions to the county code. ~~Stricken~~ portions indicate deletions to the county code.**

**ARTICLE III. BUSINESS AND PROFESSIONAL LICENSES**

**Sec. 18-46. Purpose.**

The business license levied by this article is for the purpose of providing such regulation as may be required by the business subject thereto and for the purpose of raising revenue to provide ad valorem tax relief. ~~The net revenues of the business license program shall be used to reduce the county property tax levy effective in fiscal year 2000-2001.~~ **Each license shall be issued for one (1) calendar year beginning on January 1<sup>st</sup> and shall expire on December 31<sup>st</sup>; this time period shall be considered a 'license year.' The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by Beaufort County Council.**

(Ord. No. 99-36, § III, 11-22-1999)

**Sec. 18-47. Definitions.**

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

*Business* means a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. ~~A charitable organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable purposes.~~ In addition to the above-described activities constituting doing of business in the county, an individual shall be deemed to be in

business if that individual owns and rents ~~five~~ **two (2)** or more residential rental units (or partial interest therein) within the county, excluding the municipalities therein. This applies to both short-term and long-term rentals.

**Charitable Purpose** means benevolent, philanthropic, patriotic, or eleemosynary purpose which does not result in personal gain to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization. Charitable Organization shall be deemed a business subject to a license tax unless the entire net proceeds of its operation, after necessary expenses, are devoted to charitable purposes. Compensation in any form to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary operating expense.

*Classification* means that division of businesses by major groups subject to the same license rate, as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationship of services, or other basis deemed appropriate by county council.

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

*Gross receipts* means the total revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected by reason of the conduct of the businesses within the county, excepting therefrom income from business done wholly within outside of the unincorporated area of the county and fully reported to a municipality or other county, on which a license tax is paid to some other municipality or a county and fully reported to the county. Gross income from interstate commerce shall not be included in the gross income for every business subject to a business license fee. The term "gross receipts" means the value proceeding or accruing from the sale of tangible business personal property, including merchandise and commodities of any kind and character and all receipts, by the reason of any business engaged in, including interest, dividends, discounts, rentals of real estate or royalties, without deduction on the account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses whatsoever and without any deductions on account of losses. Gross income for business license purposes, may be verified by inspection of returns filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Insurance Commission, or other government agency. In case of brokers or agents, gross income means commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums collected. Gross income for business license tax purposes shall include the value of bartered goods and/or trade-in merchandise, conform to the gross income reported to the Internal Revenue Service, the South Carolina Department of Revenue and taxation, or the South Carolina state Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained. Gross receipts for insurance companies shall mean gross premiums collected.

~~*Licensing inspector*~~ **Official** means the county employee, or other individuals, designated by the County Administrator to perform the duties set forth in this article.

*Person* means any individual, firm, partnership, LLP, LLC, cooperative nonprofit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals. ~~A governmental entity is not a person as defined in this section.~~

*Wholesaler* means a business where the product the business sells is to be resold (retailed); where the supplier is truly a wholesaler, a business license is not required, however if a warehouse or place of business is maintained in the county. Suppliers to grocery stores, retailers, etc., do not have to obtain a business license. Further, if the product is used as raw material or as components in a manufactured product, a business license is not required. However or if a product is sold to an end user,

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

(Ord. No. 99-36, § II, 11-22-1999)

**Cross references:** Definitions generally, § 1-2.

#### **Sec. 18-48. Administration.**

The Licenseing inspector Official shall administer the provisions of this article, collect license fees, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or revocation procedures, report violators to Code Enforcement ~~the County Council~~, produce forms, make reasonable regulations relating to the administration of this article, and perform such other duties as may be assigned by the County Administrator.

~~With regard to the administration of this article as it pertains to license fees from insurance companies and brokers for nonadmitted insurance companies, the State Association of Counties is designated as the exclusive agent of the county and is empowered to utilize all procedures and actions authorized by ordinance or state law.~~

(Ord. No. 99-36, § IX, 11-22-1999)

#### **Sec. 18-49. Violations.**

Any persons violating any provision of this article shall be deemed guilty of an offense and subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. ~~punishment under section 1-6, 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 in this article.

(Ord. No. 99-36, § XVII(b), 11-22-1999)

#### **Sec. 18-50. License required.**

Every person engaged or intending to engage in any calling, business, occupation or profession whether listed in the rate classification index or not, shall register the business and make application for a business license and will be required to pay an annual ~~in sections 18-65-18-68, in whole or in part, within the limits of the county, including the municipalities therein, is required to pay an annual~~ license fee and obtain a business license as provided in this article. A new business shall be required to have a business license prior to operation within the county.

(Ord. No. 99-36, § I, 11-22-1999)

#### **Sec. 18-51. License fee.**

**(a)** The required license fee shall be paid for each business subject to this article according to the applicable rate classification on or before May 31 in each year, except for those businesses in Rate Class 8 for which a different due date is specified.

**(b)** A separate license shall be required for each place of business and for each classification of business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate.

~~(c) However, multiple businesses consolidated under one federal identification number may choose to file for one license covering all businesses, and 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 12-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 calendar year. No refund shall be made for a business that is discontinued, annexed into a municipality or has rendered an over payment of a prior year license fee.~~

(Ord. No. 99-36, § IV, 11-22-1999)

#### **Sec. 18-52. Effective date.**

~~For persons not in business for a full tax year ending December 31, 1999, the gross revenues required to be prorated shall be estimated in the same manner as provided in section 18-51, provided, however, the pro rata license fee due for calendar year 2000 by each business shall not be lower than the stated annual minimum fee for the business's category. The business license tax shall be implemented on an annual basis for calendar year 2000 and all subsequent years. The required due date for the payment of all fees and the display of license for calendar year 2000 shall be May 31, 2000. In all subsequent years the due date shall be as specified in section 18-53.~~

(Ord. No. 99-36, § XVIII(b), 11-22-1999)

#### **Sec. 18-53. Registration required.**

(a) The owner, agent or legal representative of every business subject to this article, whether listed in the classification index or not, shall register the business and make application for a business license on or before May 31 of each year, except that a new business shall be required to have a business license prior to operation within the county. A license for a bar must be issued in the name of the individual who has been issued a State ABC license and will have actual control and management of the business.

(b) Application shall be on a form provided by the ~~license inspector~~ License Official which shall contain the social security number and/or the federal identification number, the South Carolina Retail License Number (if applicable), the business name as reported on the state income tax return, and all other information about the applicant and the business deemed necessary to carry out the purposes of this article by the ~~licensing inspector~~ Official. Applicants may be required to submit copies of state and federal income tax returns reflecting gross income figures.

(c) The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and business personal property taxes due and payable to the county have been paid.

~~(d) With regard to registration of insurance companies and brokers for nonadmitted insurance companies, the state association of counties is designated as the exclusive agent of the county and is empowered to utilize all procedures and actions authorized by ordinance or state law. Insurance agents and brokers shall report the name of each insurance company for which a policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the License Official. An insurance agent not employed by an insurance company, or employed by more than one company, shall be licensed as a broker~~

**(e)** ~~(b)~~ Every business, which either acts as an agent, broker or representative for any other person or has contractual arrangements with persons who are acting as independent contractors for it shall supply the following information: name, address, telephone number and estimated payments or premiums due to that person. Such information shall be supplied upon the request of the License Official ~~inspector~~ and shall be a condition precedent to obtaining the license required under this article.

**(f)** ~~(e)~~ Elimination of commercial waste. On the business license application form, each business shall fully disclose its method of solid waste handling and shall present proof of such solid waste disposal before a license is granted.

(Ord. No. 99-36, § V, 11-22-1999)

**(g) No business license shall be issued until the applicant first submits documents necessary to establish compliance with Beaufort County Zoning Ordinance, Building Code, and other regulatory codes as adopted by Beaufort County Council.**

#### **Sec. 18-54. Deductions and exemptions.**

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

(Ord. No. 99-36, § VI, 11-22-1999)

#### **Sec. 18-55. False application unlawful.**

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

(Ord. No. 99-36, § VII, 11-22-1999)

#### **Sec. 18-56. Display and transfer.**

**(a)** All persons shall display the license issued to them under this article on the original form provided by the License Official, ~~inspector~~ in a conspicuous place, in the business establishment, at the address shown on the license. A transient or nonresident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the county.

**(b)** A change of address must be reported to the License Official ~~license inspector~~ within ten **(10)** days prior to removal of the business to a new location, and the license will be valid at the new address upon written notification of the License Official ~~inspector~~ and compliance with zoning and building codes. Failure to obtain the approval of the License Official ~~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. ~~prorated for the balance of the calendar year.~~

(Ord. No. 99-36, § VIII, 11-22-1999)

#### **Sec. 18-57. Inspections and audits.**

- (a)** For the purpose of enforcing the provisions of this article the License Official ~~inspector~~ or other authorized agent of the county is empowered to enter upon the premises of any person subject to this article to make inspections and examine and audit books and records. It shall be unlawful for any person to fail or refuse to make available the necessary books and records. during normal business hours with 24 hours' prior written notice. If an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided in this article. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.
- (b)** The License Official ~~inspector~~ may make systematic and random inspections of all businesses within the county to insure compliance with this article. Records of inspections and audits shall not be deemed public records. The License Official ~~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. ~~With regard to inspections and audits of insurance companies and brokers for nonadmitted insurance companies, the State Association of Counties is designated as the exclusive agent of the county and is empowered to utilize all procedures and actions authorized by ordinance or state law.~~
- (c)** The License Official, upon approval of the County Administrator, may disclose gross income of licenses to the Internal Revenue Service, South Carolina Department of Revenue, Beaufort County Tax Appraiser, Beaufort County Business License/User Fee Board of Appeals and other County and Municipal Business License Offices for the purpose of assisting tax assessments, tax collections and enforcement of the business license. Such disclosures shall be for internal, confidential and official use by these governmental agencies and shall not be deemed public records.

(Ord. No. 99-36, § X, 11-22-1999)

#### **Sec. 18-58. Assessments.**

**(a)** When any person shall have failed to obtain a business license or to furnish the information required by this article or the License Official ~~inspector~~, the License Official ~~inspector~~ shall proceed to examine the records of the business or any other available records as may be appropriate and to conduct investigations and statistical surveys as he/she may deem appropriate to assess a license tax and penalties as provided in this article.

**(b)** A notice of assessment shall be served by certified mail and any application for adjustment of the assessment may be made to the License Official ~~inspector~~ within five **(5)** days after the notice is mailed or the assessment will become final. The License Official ~~inspector~~ shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.

**(c)** A final assessment may be appealed to the Business License/User Fee Board of Appeals ~~county council~~ only by payment in full of the assessment under protest within five days and the filing of written notice of appeal within ten days after payment pursuant to the provisions of this article relating to appeals to the Business License/User Fee Board of Appeals ~~county council~~. ~~With regard to assessments of insurance companies and brokers for nonadmitted insurance companies, the state association of counties is designated as the exclusive agent of the county and is empowered to utilize all procedures and actions authorized by ordinance or state law.~~

(Ord. No. 99-36, § XI, 11-22-1999)

#### **Sec. 18-59. Delinquent license fees.**

For nonpayment of all or any part of the correct license fee under this article, the License Official inspector shall levy and collect a late penalty of ~~\$500.00~~ plus five percent of the unpaid fee for each month or portion thereof after the due date until paid, ~~plus the cost of collection. Penalties shall be waived in the absence of reasonable cause.~~ If any license fee shall remain unpaid for 60 days after its due date, the License Official inspector shall issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and cost of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes. Upon identification of a delinquent account the Director of Business License or his/her designee has the authority to establish payment plans, revenue procedures, and reduce or waive penalties based upon the revenue procedures as adopted with this amendment. ~~make a report to the county attorney for appropriate action. Partial payment may be accepted by the License Official inspector to toll imposition of penalties on the portion paid, provided, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.~~  
(Ord. No. 99-36, § XII, 11-22-1999; Ord. No. 2001-17, 6-11-2001)

#### **Sec. 18-60. Notices.**

The License Official inspector may but shall not be required to serve or mail written notices that license fees under this article are due, but he shall publish a notice of the due date in a newspaper of general circulation within the county three times prior to the due date in each year. With regard to providing notice to insurance companies and brokers for nonadmitted insurance companies that license fees are due, the South Carolina State Association of Counties is designated as the exclusive agent of the county and is empowered to utilize all procedures and actions authorized by ordinance or state law. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.  
(Ord. No. 99-36, § XIII, 11-22-1999)

#### **Sec. 18-61. Denial of license.**

The License Official inspector shall deny a license under this article to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, does not comply with all other applicable county ordinances, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the License Official inspector shall be subject to appeal to the Business License/User Fee Board of Appeals ~~county council~~ as provided in this article. Denial shall be written with reasons stated.  
(Ord. No. 99-36, § XIV, 11-22-1999)

#### **Sec. 18-62. Suspension or revocation of license.**

When the License Official inspector determines that:

- (1) A license has been mistakenly or improperly issued or issued contrary to law;
- (2) A licensee has breached any condition upon which his the license was issued or has failed to comply with the provisions of this article;
- (3) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact on the license application;
- (4) A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods;
- (5) A licensee has engaged in an unlawful activity or nuisance related to the business; or
- (6) The business is not in compliance with all other applicable county ordinances;

The License Official ~~inspector~~ shall give written notice to the licensee or the person in control of the business within the county by personal service or certified mail that the license is suspended pending a hearing before the Business License/User Fee Board of Appeals ~~county council~~ for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be ~~at a regular or special council meeting~~ within 30 days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this article.  
(Ord. No. 99-36, § XV, 11-22-1999)

### **Sec. 18-63. Appeals to County Council.**

(a) Any person aggrieved by a final assessment, charge backs from an audit or a denial of a business license under this article by the License Official ~~inspector~~ may appeal the decision to the Business License/User Fee Board of Appeals ~~county council~~ by written request stating the reasons therefor filed with the License Official ~~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 the Business License/User Fee Board of Appeals ~~county council~~ within 30 days after receipt of a request for appeal or service of notice of suspension at a ~~regular or special~~ meeting of which the applicant or licensee has been given written notice. At the hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by the board ~~county council~~ shall govern the hearing. The board ~~county council~~ shall by majority vote of members present, render a written decision based on findings of fact and the application of the standards in this article which shall be served upon all parties or their representatives. The decision of the board shall be final unless appealed to County Council ~~a court of competent jurisdiction~~ within ten days after service of the Board's decision. County Council shall review the record and without further hearing affirm, modify, or deny the appeal. The decision of Council shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service of County Council's decision.

(c) No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after written notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.  
(Ord. No. 99-36, § XVI, 11-22-1999)

### **Sec. 18-64. Confidentiality.**

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this article. Nothing in this section shall be construed to prevent the identification of particular reports or returns.  
(Ord. No. 99-36, § XVII(a), 11-22-1999)

### **Sec. 18-65. Classification rates and schedules.**

(a) The license fee for each class of business shall be computed in accordance with the rates set forth in sections 18-66--18-68 and with the Standard Industrial Classification (SIC) Manual 1987 and the North American Industrial Classification System (NAICS), except that, in cases of conflict between the provisions of the SIC and this Code, the provisions of this Code shall prevail.

(b) Unless otherwise specifically provided, all rates shall be doubled for businesses and itinerants having no fixed place of business within the county and triple for businesses located out of state.  
(Ord. No. 99-36, § XIX, 11-22-1999)

**Sec. 18-66. Class 8 rates.**

Each SIC 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, etc., which are deemed to be sufficient to require individually determined rates. Nonresident rates do not apply except where indicated.

*15, 16, 17 Contractors, construction, all types.* See the rate schedule in section 18-68.

(1) For nonresident contractors, the total fee for the full amount of the contract shall be paid prior to issuing a building permit or commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base fee shall be paid in a calendar year. A trailer at the construction site, a home office or structure in which the contractor resides is not a permanent place of business under this article.

(2) No contractor shall be issued a business license until all state and county qualification examinations and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job. In addition, each contractor shall furnish the License Official with a list of all sub-contractors furnishing labor or materials for each project.

(3) Subcontractors shall be licensed on the same basis as general, prime or manager for the same job, and no deductions shall be made by a general or prime contractor or manager for value of work performed by subcontractors. General or prime contractors will be responsible and will pay for the business license of any sub-contractor doing work on the project if the sub-contractor is found to be operating without a county business license.

(4) No contractor shall be issued a business license until all performance and indemnity bonds required by the county building code have been filed and approved. Zoning permits must be obtained when required by the county zoning ordinance codified in Chapter 106.

~~(5) Each prime contractor shall file with the License Official inspector a list of subcontractors furnishing labor or materials for each project.~~

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

41 *Passenger transportation.* ~~(4)~~ On gross income, rate class 7 plus each vehicle per year, \$25.00.

~~(2)~~ **(5)** Permission to use streets required. It shall be unlawful for any person to construct, install, maintain, or operate in, on, above or under any street or public place under control of the county any line, pipe, cable, pole, structure or facility for utilities, communications, cablevision or other purposes without a consent agreement or franchise agreement issued by the County Council by ordinance which prescribes the term, fees and conditions for use.

~~(3)~~ **(6)** Consent, franchise, or business license fee required. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be based on gross revenues derived from activities in the county, the length of lines installed in streets and public places, or other formula deemed appropriate by county council. No consent fee or franchise fee shall be construed to be in lieu of a business license fee based on gross revenue unless specifically provided by ordinance. Credits for business license fees paid may be applied to fees set by ordinance granting consent or a franchise when specifically authorized by the ordinance.

481 *Telephone companies not using public streets under franchise or consent.* Establishments providing local or long distance telephone communications as described in Standard

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

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

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

55 *Automotive, motor vehicle dealers and farm machinery, retail* See the rate schedule in section 18-68.

- (1) One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.
- (2) Gross receipts from this classification shall include full sales price without deduction for trade-ins.
- (3) Dealer transfers shall not be included in gross receipts.

5999 *Promoter/coordinator of arts and crafts shows.* See the rate schedule in section 18-68.

~~(1) This shall be a special license issued only for special arts and crafts events sanctioned as such by the County Council and shall be valid solely for the time period and the specific location stated thereon. This special license must be applied for and obtained before commencement of the event for which it is to be used.~~

~~(2) It is the responsibility of the special events promoter or coordinator to ensure that all participating vendors are included in this special arts and crafts license.~~

~~(3) Each participating vendor must be the creator of the art or craft which is to be sold. This includes any person who desires to engage in the business of offering for public sale flower arrangements or any handcrafted items produced in the home. Goods purchased for sale or resale cannot be vended on this special license. Inspection shall be made on-site during the sale.~~

~~(4) Other merchants and vendors at such special events, not qualifying for this special license under arts and crafts, shall be required to obtain a regular business license.~~

~~(5) Merchants and vendors now operating under valid licenses shall be allowed to operate under those licenses, incorporating such gross sales in the annual gross sales to be reported on the succeeding year's application.~~

<u>5999</u>	<u>Promoter/Coordinator of Arts and Crafts Shows</u>		<u>Base Rate/ Fee</u>	<u>Incremental Rate per Thousand</u>
	<u>First</u>	<u>\$5,000.00</u>	<u>\$50.00</u>	
	<u>Over</u>	<u>5,000.00</u>		<u>\$0.49</u>
	<u>Plus, for each participating vendor</u>		<u>Class rates apply</u>	
<u>This shall be a special license issued only for special arts and crafts events sanctioned as such and be valid solely for the time period and the specific</u>				

	<b><u>location stated thereon. This special license must be applied for and obtained before commencement of the event for which it is to be used.</u></b>
	<b><u>It is the responsibility of the special events promoter or coordinator to ensure that all participating vendors are included in this special arts and crafts license.</u></b>
	<b><u>Each participating vendor must be the creator of the art or craft which is to be sold. This includes any person who desires to engage in the business of offering for public sale flower arrangements or any hand-crafted item produced in the home. Goods purchased for sale or resale cannot be vended on this special license.</u></b>
	<b><u>Inspections may be made on site during the sale.</u></b>
	<b><u>Other merchants and vendors at such special events, not qualifying for this special license under arts and crafts, shall be required to obtain a regular business license.</u></b>
	<b><u>Merchants and vendors now operating under valid licenses shall be allowed to operate on those licenses, incorporating such gross sales in the annual gross receipts to be reported on the succeeding year's application.</u></b>

63 *Insurance companies.*

(1) On gross premiums collected through offices or agents located in the county, wherever the risk is located in the county, or collected on policies written on property or risks located in the county, wherever the premiums are collected.

(2) Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

(3) Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the county whether or not an office is maintained therein. A premium collected on property or a risk located within the county shall be deemed to have been collected within the county.

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

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

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

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

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

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

(1) Music machines, juke boxes, kiddie rides video games, pin tables with levers and other amusement machines with or without free play licensed pursuant to S.C. Code 1976, § 12-21-2720(A)(1) and (A)(2), Type I and Type II:

- a. Operator of machine (~~S.C. Code 1976, § 12-21-2746~~), \$12.50 per machine  
 (12-21-2746) Plus \$12.50 business license  
(For operation of all machines, not on gross income).
- b. Distributor selling or leasing machines  
 (Not licensed by the state as an operator pursuant to S.C. Code 1976, § 12-21-2728, see schedule in section 18-68 (nonresident rates apply).

**7993 Amusement machines, coin operated non-payout**

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

- a. Operator of nonpayout machines \$180 per machine  
(owner of business)  
(12-21-2720(B)) plus \$12.50 business license

~~(2) b. Video poker and amusement machines license pursuant to S.C. Code 1976, § 12-21-2720(A)(3), see section 10-26 et seq. Distributor selling or leasing machines, not licensed by the state as an operator pursuant to S.C. Code 1976, § 12-21-2728, see schedule in section 18-68 (Ord. No. 99-36, § XIX, 11-22-1999) [Nonresident rates apply ]~~

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

Measuring 3 ½ x 7 ft long \$5.00

Tables longer than 3 ½ x 7ft \$12.50

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

First \$5,000.00 Gross Income \$43.75  
Over \$5,000.00 \$0.38/thousand

**Sec. 18-67. Rate classification index.**

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

SIC	Rate Class 1 Business Group
47	Travel agencies

53	General merchandise stores
54	Food stores
553--554	Automotive supply stores and gasoline service stations
56	Apparel and accessory stores
58	Eating places
86	Membership organizations

TABLE INSET:

SIC	Rate Class 2 Business Group
01	Agricultural production, crops
02	Agricultural production, animals
20	Food and kindred products
22	Textile mill products
23	Apparel and other finished products from fabrics and similar materials
25	Furniture and fixtures
30	Rubber and miscellaneous plastic products
31	Leather and leather products
32	Stone, clay, glass and concrete products
33	Primary metal industries
34	Fabricated and metal products (except machinery and transportation equipment)
37	Transportation equipment
39	Miscellaneous manufacturing industries
50	Wholesale trade, durable goods
51	Wholesale trade, nondurable goods
52	Building materials, hardware, garden supply and mobile home dealers
57	Furniture, home furnishings and equipment stores
70	Hotels, rooming houses, camps and other lodging

TABLE INSET:

SIC	Rate Class 3 Business Group
-----	--------------------------------

07	Agricultural service
24	Lumber and wood products (except furniture)
26	Paper and allied products
29	Petroleum refining and related industries
36	Electrical and electronic machinery, equipment and supplies
42	Motor freight transportation and warehousing
44	Water transportation
45	Transportation by air
59	Miscellaneous retail (except vending machines, peddlers and pawnbrokers)
61	Credit agencies other than banks
75	Automotive repair, services and garages
78	Motion pictures
79	Amusement and recreation services (except motion pictures, amusement machines and carnivals)
89	Miscellaneous services

TABLE INSET:

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

TABLE INSET:

SIC	Rate Class 5 Business Group
09	Fishing, hunting and trapping
14	Mining -- Minerals
38	Measuring, analyzing and controlling instruments; photographic, medical and optical goods; watches and clocks
41	Local and suburban transit and interurban highway passenger transportation

62	Security and commodity brokers, dealers -- Exchanges and services
73	Business services

TABLE INSET:

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

TABLE INSET:

SIC	Rate Class 7 Business Group
08	Forestry
10	Mining -- Metals
21	Tobacco manufacture
46	Pipelines (except natural gas)
64	Insurance agents, brokers and service
65	Real estate
67	Holding and other investment offices
80	Health services
81	Legal services
82	Educational services
83	Social services
87	Engineering, accounting, research, management and related services

TABLE INSET:

SIC	Rate Class 8 Business Group
15, 16, 17	Contractors, construction, all types
40	Railroad companies
4121	Taxicabs
481	Telephone communication
491--493	Electric and gas services

55	Automotive and motor vehicle dealers and farm machinery, retail (except auto supply store 553 and gasoline service stations 554)
5093	Junk and scrap dealers
5813	Drinking places (alcoholic beverages – License must be issued in the name of the individual who has been issued a State ABC license and will have actual control and management of the business)
5932	Pawnbrokers
5962	Vending machines (automatic merchandising)
5963	Peddlers, itinerant
63	Insurance companies
6411	Brokers for nonadmitted insurers
7993	Amusement machines, coin-operated
7999	Billiard or pool tables, all types
7999	Carnivals and circuses

(Ord. No. 99-36, § XIX, 11-22-1999)

**Sec. 18-68. Rate schedule.**

The fee schedule for businesses licensed pursuant to this article shall be as follows except where non-resident rates apply:

TABLE INSET:

Business Class	Gross Revenue \$0--\$5,000 Minimum Fee	Rate per 1,000 or Fraction Thereof Over \$5,000 in Gross Revenue
Class 1	\$37.50	\$0.27
Class 2	43.75	0.38
Class 3	50.00	0.49
Class 4	56.25	0.60
Class 5	62.50	0.71
Class 6	68.75	0.82
Class 7	75.00	0.93
Class 8	43.75	0.38

(Ord. No. 99-36, 11-22-1999; Ord. No. 2006/30, 12-11-2006)

**ALPHABETICAL BUSINESS CLASSIFICATION INDEX**

**This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the Standard Industrial Classification manual**

group number. All businesses not exempt by law which are in the major groups listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Official shall determine the proper classification of a business not listed.

**TABLE INSET:**

<u>NAME</u>	<u>SIC</u>	<u>CLASS</u>
<u>Abattoirs</u>	<u>2011</u>	<u>2</u>
<u>Abstract land title or warranty companies</u>	<u>6541</u>	<u>7</u>
<u>Accounting and bookkeeping services</u>	<u>8721</u>	<u>7</u>
<u>Acupuncture – (except medical doctor)</u>	<u>8049</u>	<u>7</u>
<u>Administrative office</u>	<u>7389</u>	<u>5</u>
<u>Advertising agencies or agents</u>	<u>7311</u>	<u>5</u>
<u>Advertising novelties, signs, placards, etc.</u>	<u>7319</u>	<u>5</u>
<u>Air conditioning</u>		
— <u>Contractor</u>	<u>1711</u>	<u>8</u>
— <u>Service and repair</u>	<u>7623</u>	<u>4</u>
<u>Aircraft</u>		
— <u>Retail</u>	<u>5599</u>	<u>8</u>
— <u>Supplies - wholesale</u>	<u>5088</u>	<u>2</u>
— <u>Service and repair</u>	<u>4581</u>	<u>3</u>
<u>Airport limousine service</u>	<u>4111</u>	<u>5</u>
<u>Alterations, clothing</u>	<u>7219</u>	<u>6</u>
<u>Ambulance service</u>	<u>4119</u>	<u>5</u>
<u>Amusement and recreation services</u>	<u>7999</u>	<u>3</u>
<u>Amusement machines, coin operated</u>	<u>7993</u>	<u>8</u>
<u>Amusement parks</u>	<u>7996</u>	<u>3</u>
<u>Animal hospital</u>	<u>0742</u>	<u>3</u>
<u>Answering service</u>	<u>7399</u>	<u>5</u>
<u>Antenna - installation--except household</u>	<u>1799</u>	<u>8</u>
— <u>Sales - household</u>	<u>5731</u>	<u>2</u>
— <u>System - satellite, master</u>	<u>4841</u>	<u>4</u>
<u>Antiques - retail</u>	<u>5932</u>	<u>3</u>
<u>Apartment complexes or buildings rental</u>	<u>6513</u>	<u>7</u>

<u>Appliances household - repair</u>		<u>7629</u>	<u>4</u>
<u>--</u>	<u>Retail</u>	<u>5722</u>	<u>2</u>
<u>Appraisers, real estate</u>		<u>6531</u>	<u>7</u>
<u>Architects</u>		<u>8712</u>	<u>7</u>
<u>Armature rewinding shops</u>		<u>7694</u>	<u>4</u>
<u>Armored car services</u>		<u>7381</u>	<u>5</u>
<u>Art glass, dealers in</u>		<u>5999</u>	<u>3</u>
<u>Artificial flowers, dealers in</u>		<u>5999</u>	<u>3</u>
<u>Artists</u>			
<u>--</u>	<u>Portrait</u>	<u>8999</u>	<u>3</u>
<u>--</u>	<u>Commercial</u>	<u>7336</u>	<u>5</u>
<u>--</u>	<u>Studios</u>	<u>8999</u>	<u>3</u>
<u>--</u>	<u>Supplies, retail</u>	<u>5999</u>	<u>3</u>
<u>Assignment, purchasers of accounts, factors</u>		<u>6153</u>	<u>3</u>
<u>Astrologers</u>		<u>Prohibited</u>	
<u>Athletic arena</u>		<u>7941</u>	<u>3</u>
<u>Athletic clubs</u>			
<u>--</u>	<u>Admission charged</u>	<u>7991</u>	<u>3</u>
<u>--</u>	<u>Membership</u>	<u>7997</u>	<u>3</u>
<u>Attorneys</u>		<u>8111</u>	<u>7</u>
<u>Auction houses</u>		<u>5999</u>	<u>3</u>
<u>Auctioneers - Regulated by state law</u>			
<u>Automatic sprinklers - installation</u>		<u>1711</u>	<u>8</u>
<u>Automobile</u>			
<u>--</u>	<u>Accessories - retail</u>	<u>5531</u>	<u>1</u>
<u>--</u>	<u>Automatic car wash</u>	<u>7542</u>	<u>3</u>
<u>--</u>	<u>Body, paint and trim shop</u>	<u>7532</u>	<u>3</u>
<u>--</u>	<u>Club, membership</u>	<u>8699</u>	<u>1</u>
<u>--</u>	<u>Dealers new or used - retail</u>	<u>5511</u>	<u>8</u>
<u>--</u>	<u>Detailers</u>	<u>7542</u>	<u>3</u>
<u>--</u>	<u>Leasing - long term</u>	<u>7515</u>	<u>3</u>

<u>—</u>	<u>Manufacturing</u>	<u>3711</u>	<u>2</u>
<u>—</u>	<u>Parts - new - wholesale</u>	<u>5013</u>	<u>2</u>
<u>—</u>	<u>Parts - new - retail</u>	<u>5531</u>	<u>1</u>
<u>—</u>	<u>Parts - used-wholesale/retail</u>	<u>5015</u>	<u>2</u>
<u>—</u>	<u>Rental</u>	<u>7514</u>	<u>3</u>
<u>—</u>	<u>Repairs and service</u>	<u>7538</u>	<u>3</u>
<u>—</u>	<u>Salvage or scrap</u>	<u>5093</u>	<u>2</u>
<u>—</u>	<u>Service station</u>	<u>5541</u>	<u>1</u>
<u>—</u>	<u>Tires, recapping</u>	<u>7534</u>	<u>3</u>
<u>—</u>	<u>Tires - wholesale</u>	<u>5014</u>	<u>2</u>
<u>—</u>	<u>Tires - retail</u>	<u>5531</u>	<u>1</u>
<u>—</u>	<u>Towing service</u>	<u>7549</u>	<u>3</u>
<u>Awning and tent</u>			
<u>—</u>	<u>Makers</u>	<u>2394</u>	<u>2</u>
<u>—</u>	<u>Rentals</u>	<u>7359</u>	<u>5</u>
<u>—</u>	<u>Repair</u>	<u>7699</u>	<u>4</u>
<u>B</u>			
<u>Bags, bagging and ties, dealers in</u>		<u>5113</u>	<u>2</u>
<u>Bail bondsman</u>		<u>7389</u>	<u>5</u>
<u>Bakery</u>			
<u>—</u>	<u>Retail</u>	<u>5461</u>	<u>1</u>
<u>—</u>	<u>Wholesale</u>	<u>5149</u>	<u>2</u>
<u>Ballroom, leased or rented</u>		<u>7911</u>	<u>3</u>
<u>Barber</u>			
<u>—</u>	<u>Schools</u>	<u>7241</u>	<u>6</u>
<u>—</u>	<u>Shops</u>	<u>7241</u>	<u>6</u>
<u>—</u>	<u>Supplies - wholesale</u>	<u>5087</u>	<u>2</u>
<u>Barrel and drum makers and dealers</u>		<u>5085</u>	<u>2</u>
<u>Bars - drinking places</u>		<u>5813</u>	<u>8</u>
<u>Baskets, boxes, crates, bags, etc. dealers</u>		<u>5113</u>	<u>2</u>
<u>Bath houses</u>		<u>7999</u>	<u>3</u>

<u>Bath, turkish, sauna or vapor</u>	<u>7299</u>	<u>6</u>
<u>Batteries</u>		
<u>— Manufacture</u>	<u>3692</u>	<u>3</u>
<u>— Vehicle - retail or wholesale</u>	<u>5531</u>	<u>1</u>
<u>Bearings - wholesale</u>	<u>5085</u>	<u>2</u>
<u>Beauty</u>		
<u>— Schools</u>	<u>7231</u>	<u>6</u>
<u>— Shops</u>	<u>7231</u>	<u>6</u>
<u>— Supplies - wholesale</u>	<u>5087</u>	<u>2</u>
<u>Bed and breakfast inns</u>	<u>7011</u>	<u>2</u>
<u>Beeper service, radio pager</u>	<u>4812</u>	<u>8</u>
<u>Belting - wholesale</u>	<u>5085</u>	<u>2</u>
<u>Beverage coolers - wholesale</u>	<u>5087</u>	<u>2</u>
<u>Bicycle</u>		
<u>— Retail</u>	<u>5941</u>	<u>3</u>
<u>— Rental</u>	<u>7999</u>	<u>3</u>
<u>— Repair</u>	<u>7699</u>	<u>4</u>
<u>— Supplies - wholesale</u>	<u>5091</u>	<u>2</u>
<u>Bill distributors, handbills</u>	<u>7319</u>	<u>5</u>
<u>Billboards, erection and lease</u>	<u>7312</u>	<u>5</u>
<u>Billiard or pool hall</u>	<u>7999</u>	<u>8</u>
<u>Bingo</u>	<u>7999</u>	<u>3</u>
<u>Blacksmith</u>	<u>7699</u>	<u>4</u>
<u>Blood bank</u>	<u>8099</u>	<u>7</u>
<u>Blueprinting</u>	<u>7334</u>	<u>5</u>
<u>Boarding house</u>	<u>7021</u>	<u>2</u>
<u>Boats - sightseeing operation</u>	<u>4489</u>	<u>3</u>
<u>— Supplies and accessories - wholesale</u>	<u>5091</u>	<u>2</u>
<u>— Supplies and accessories - retail</u>	<u>5551</u>	<u>8</u>
<u>— Boat yards, storage, repair and rental</u>	<u>4499</u>	<u>3</u>
<u>Boiler</u>		

<u>  </u>	<u>Installation</u>	<u>1711</u>	<u>8</u>
<u>  </u>	<u>Repair</u>	<u>7699</u>	<u>4</u>
<u>  </u>	<u>Wholesale</u>	<u>5074</u>	<u>2</u>
<u>Bolts and screws - wholesale</u>		<u>5072</u>	<u>2</u>
<u>Bondsman</u>		<u>7389</u>	<u>5</u>
<u>Book publisher</u>		<u>2731</u>	<u>4</u>
<u>Book store - retail</u>		<u>5942</u>	<u>3</u>
<u>Bookbinder</u>		<u>3555</u>	<u>4</u>
<u>Booking Agent, films</u>		<u>7829</u>	<u>3</u>
<u>Bootblack, bootblack stand</u>		<u>7251</u>	<u>6</u>
<u>Bottlers</u>			
<u>  </u>	<u>Flavored milk</u>	<u>2087</u>	<u>2</u>
<u>  </u>	<u>Soft drinks</u>	<u>2086</u>	<u>2</u>
<u>Supplies - wholesale</u>		<u>5085</u>	<u>2</u>
<u>Bowling</u>			
<u>  </u>	<u>Apparel and accessories</u>	<u>5699</u>	<u>1</u>
<u>  </u>	<u>Lane equipment and supplies</u>	<u>5941</u>	<u>3</u>
<u>  </u>	<u>Lanes and centers</u>	<u>7933</u>	<u>3</u>
<u>Box, manufacturing</u>		<u>2653</u>	<u>3</u>
<u>Boxing or wrestling matches</u>		<u>7941</u>	<u>3</u>
<u>Brick, agents for</u>		<u>5211</u>	<u>2</u>
<u>Brokers. See heading under type of broker</u>			
<u>Building construction - general contractors</u>		<u>1541</u>	<u>8</u>
<u>Building materials and supplies:</u>			
<u>  </u>	<u>Brick and stone</u>		
<u>  </u>	<u>Wholesale</u>	<u>5032</u>	<u>2</u>
<u>  </u>	<u>Construction materials</u>		
<u>  </u>	<u>Retail</u>	<u>5211</u>	<u>2</u>
<u>  </u>	<u>Wholesale</u>	<u>5039</u>	<u>2</u>
<u>  </u>	<u>Roofing, siding &amp; insulation - wholesale</u>	<u>5033</u>	<u>2</u>
<u>Burglar alarms - installation only</u>		<u>1731</u>	<u>8</u>

<u>  </u>	<u>Sale and installation</u>	<u>7382</u>	<u>5</u>
<u>Bus, charter</u>		<u>4141</u>	<u>5</u>
<u>Bus and motor coach company</u>		<u>Franchise / NA</u>	
<u>Bus terminal</u>		<u>4173</u>	<u>5</u>
<u>Business broker, selling businesses</u>		<u>7389</u>	<u>5</u>
<u>Business college</u>		<u>8244</u>	<u>7</u>
<u>Business consultant</u>		<u>8748</u>	<u>7</u>
<u>Business forms, manufacturing</u>		<u>2759</u>	<u>4</u>
<u>Business forms - retail</u>		<u>5943</u>	<u>3</u>
<u>Business services, not elsewhere classified</u>		<u>7389</u>	<u>5</u>
<u>C</u>			
<u>Cablevision</u>		<u>4841</u>	<u>Franchise</u>
<u>Cabaret</u>		<u>5813</u>	<u>8</u>
<u>Cabinets</u>			
<u>  </u>	<u>Custom order</u>	<u>5712</u>	<u>2</u>
<u>  </u>	<u>Manufacturing</u>	<u>2434</u>	<u>3</u>
<u>Cafeteria</u>		<u>5812</u>	<u>1</u>
<u>Camera and photo supplies</u>			
<u>  </u>	<u>Repair shop</u>	<u>7699</u>	<u>4</u>
<u>  </u>	<u>Retail</u>	<u>5946</u>	<u>3</u>
<u>  </u>	<u>Wholesale</u>	<u>5043</u>	<u>2</u>
<u>Candy</u>			
<u>  </u>	<u>Retail</u>	<u>5441</u>	<u>1</u>
<u>  </u>	<u>Wholesale</u>	<u>5145</u>	<u>2</u>
<u>Canvasser</u>		<u>5963</u>	<u>8</u>
<u>Car Rental - short term</u>		<u>7514</u>	<u>3</u>
<u>Car wash</u>		<u>7542</u>	<u>3</u>
<u>Carnival</u>		<u>7999</u>	<u>8</u>
<u>Carpenter</u>		<u>1751</u>	<u>8</u>
<u>Carpet</u>			
<u>  </u>	<u>Cleaning</u>	<u>7217</u>	<u>6</u>

<u>—</u>	<u>Installation</u>	<u>1752</u>	<u>8</u>
<u>—</u>	<u>Retail</u>	<u>5713</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5023</u>	<u>2</u>
<u>Carriage, horse drawn for hire</u>		<u>4789</u>	<u>1</u>
<u>Cater</u>		<u>5812</u>	<u>1</u>
<u>Cement manufacture (chemical adhesives)</u>		<u>2891</u>	<u>4</u>
<u>Cement products (see Concrete)</u>			
<u>Cemetery</u>			
<u>—</u>	<u>Agent or sales of sites</u>	<u>6553</u>	<u>7</u>
<u>—</u>	<u>Caretaker</u>	<u>0782</u>	<u>3</u>
<u>Charcoal, producers</u>		<u>2861</u>	<u>4</u>
<u>Chauffeur and limousine tour services</u>		<u>4119</u>	<u>5</u>
<u>Cheese, manufacturer or processor</u>		<u>2022</u>	<u>2</u>
<u>Chemical and allied products, manufacture</u>		<u>2819</u>	<u>4</u>
<u>Chimney cleaner</u>		<u>7349</u>	<u>5</u>
<u>Chiropractor</u>		<u>8041</u>	<u>7</u>
<u>Christmas tree sales</u>		<u>5241</u>	<u>2</u>
<u>Cigarettes, cigars, tobacco</u>			
<u>—</u>	<u>Manufacture</u>	<u>21</u>	<u>7</u>
<u>—</u>	<u>Retail</u>	<u>5993</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5194</u>	<u>2</u>
<u>Circus</u>		<u>7999</u>	<u>8</u>
<u>Claim adjustment agent or agency</u>		<u>6411</u>	<u>7</u>
<u>Clay, stone and glass products, manufacture</u>		<u>3200</u>	<u>2</u>
<u>Clipping service, press</u>		<u>8999</u>	<u>3</u>
<u>Clothing</u>			
<u>—</u>	<u>Retail</u>	<u>5651</u>	<u>1</u>
<u>—</u>	<u>Secondhand dealer</u>	<u>5932</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5130</u>	<u>2</u>
<u>Coal, wood or coke</u>			
<u>—</u>	<u>Retail</u>	<u>5989</u>	<u>3</u>

<u>—</u>	<u>Wholesale</u>	<u>5052</u>	<u>2</u>
	<u>Coffee or tea store - retail</u>	<u>5499</u>	<u>1</u>
	<u>Coffee roasters and wholesale coffee dealers</u>	<u>5149</u>	<u>2</u>
	<u>Coin shop - retail</u>	<u>5999</u>	<u>3</u>
	<u>Cold storage warehouse</u>	<u>4222</u>	<u>3</u>
	<u>Collection and claim agency</u>	<u>7322</u>	<u>5</u>
	<u>Compact disks music-retail</u>	<u>5735</u>	<u>2</u>
	<u>Computer</u>		
<u>—</u>	<u>E-Mail service only</u>	<u>4822</u>	<u>4</u>
<u>—</u>	<u>Internet provider</u>	<u>7375</u>	<u>5</u>
<u>—</u>	<u>Repairs</u>	<u>7378</u>	<u>4</u>
<u>—</u>	<u>Service (not repairs)</u>	<u>7371-7379</u>	<u>5</u>
<u>—</u>	<u>Stores-retail</u>	<u>5734</u>	<u>2</u>
	<u>Concession stands (peddlers)</u>	<u>5963</u>	<u>8</u>
	<u>Concrete</u>		
<u>—</u>	<u>Manufacture (paving)</u>	<u>2951</u>	<u>3</u>
<u>—</u>	<u>Manufacture, ready-mixed, wholesale</u>	<u>3273</u>	<u>2</u>
	<u>Manufacture, dry ready-mix, wholesale</u>	<u>3272</u>	<u>2</u>
<u>—</u>	<u>Mixtures and products-retail</u>	<u>5211</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5032</u>	<u>2</u>
	<u>Consultant, business</u>	<u>8748</u>	<u>7</u>
	<u>Contractors, construction – all types</u>	<u>15,16,17</u>	<u>8</u>
<u>—</u>	<u>Carpentry</u>	<u>1751</u>	
<u>—</u>	<u>Commercial and industrial building</u>	<u>154</u>	
<u>—</u>	<u>Concrete</u>	<u>1771</u>	
	<u>Drywall</u>	<u>1742</u>	
<u>—</u>	<u>Electrical</u>	<u>1731</u>	
<u>—</u>	<u>Flooring</u>	<u>1752</u>	
<u>—</u>	<u>General contractors, residential &amp; commercial</u>	<u>15</u>	
<u>—</u>	<u>Grading/excavating</u>	<u>1794</u>	
<u>—</u>	<u>Heavy construction other than residential</u>	<u>16</u>	

—	<u>Masonry</u>	<u>1741</u>	
—	<u>Painting &amp; paper hanging</u>	<u>1721</u>	
—	<u>Plastering, dry wall, acoustical, &amp; insulation</u>	<u>1742</u>	
—	<u>Plumbing, heating &amp; air-conditioning</u>	<u>1711</u>	
—	<u>Residential building</u>	<u>152</u>	
—	<u>Roofing, siding &amp; sheet metal</u>	<u>1761</u>	
—	<u>Signs, erecting</u>	<u>1799</u>	
—	<u>Special trade contractors</u>	<u>17</u>	
—	<u>Tile, terrazzo, marble</u>	<u>1743</u>	
	<u>Convalescent home</u>	<u>8052</u>	<u>7</u>
	<u>Convenience store – primarily gasoline and limited food-retail</u>	<u>5541</u>	<u>1</u>
	<u>Convention promoter or decorator</u>	<u>7389</u>	<u>5</u>
	<u>Cosmetics</u>		
—	<u>Manufacture</u>	<u>2844</u>	<u>4</u>
—	<u>Retail</u>	<u>5999</u>	<u>3</u>
—	<u>Wholesale</u>	<u>5122</u>	<u>2</u>
	<u>Cotton brokers</u>	<u>6221</u>	<u>5</u>
	<u>Cotton presses and warehouses</u>	<u>4221</u>	<u>3</u>
	<u>Cotton mill</u>	<u>2211</u>	<u>2</u>
	<u>Courier Services</u>	<u>4215</u>	<u>3</u>
	<u>Court reporting services</u>	<u>7338</u>	<u>2</u>
	<u>Cracker manufacture</u>	<u>2051</u>	<u>2</u>
	<u>Craft shops</u>	<u>5945</u>	<u>3</u>
	<u>Crafters (peddlers)</u>	<u>5963</u>	<u>8</u>
	<u>Credit reporting agency</u>	<u>7323</u>	<u>5</u>
	<u>D</u>		
	<u>Dairy</u>		
—	<u>Products – retail</u>	<u>5451</u>	<u>1</u>
—	<u>Products – wholesale</u>	<u>5143</u>	<u>2</u>
—	<u>Supplies – wholesale</u>	<u>5084</u>	<u>2</u>
	<u>Dance hall</u>	<u>7911</u>	<u>3</u>

<u>Dancing school</u>		<u>7911</u>	<u>3</u>
<u>Data processing</u>			
--	<u>Service</u>	<u>7379</u>	<u>5</u>
--	<u>Systems, supplies and equipment</u>	<u>7372</u>	<u>5</u>
<u>Day care</u>			
--	<u>Adult and handicapped</u>	<u>8322</u>	<u>7</u>
--	<u>Child</u>	<u>8351</u>	<u>7</u>
<u>Decorator, interior</u>		<u>7389</u>	<u>5</u>
<u>Delicatessen</u>		<u>5411</u>	<u>1</u>
<u>Delivery service</u>			
--	<u>Local trucking without storage</u>	<u>4212</u>	<u>3</u>
--	<u>Messenger/courier (except air)</u>	<u>4215</u>	<u>3</u>
<u>Dental equipment and supplies - wholesale</u>		<u>5086</u>	<u>2</u>
<u>Dental laboratory</u>		<u>8072</u>	<u>7</u>
<u>Dentist</u>		<u>8021</u>	<u>7</u>
<u>Department store</u>		<u>5311</u>	<u>1</u>
<u>Design of machinery</u>		<u>8712</u>	<u>7</u>
<u>Detective service</u>		<u>7381</u>	<u>5</u>
<u>Diaper service</u>		<u>7219</u>	<u>6</u>
<u>Directory - telephone - distribution</u>		<u>7389</u>	<u>5</u>
<u>Dog kennel or grooming</u>		<u>0752</u>	<u>3</u>
<u>Dressmaker for retail trade</u>		<u>5699</u>	<u>1</u>
<u>Drinking place - alcoholic</u>		<u>5813</u>	<u>8</u>
<u>Driver training school</u>		<u>8299</u>	<u>7</u>
<u>Drugs - store</u>			
--	<u>Retail</u>	<u>5912</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5122</u>	<u>2</u>
<u>Dry cleaning</u>			
--	<u>Coin operated</u>	<u>7215</u>	<u>6</u>
--	<u>Retail or agents</u>	<u>7212</u>	<u>6</u>
--	<u>Wholesale</u>	<u>7219</u>	<u>6</u>

<u>Dry goods</u>			
<u>—</u>	<u>Retail</u>	<u>5399</u>	<u>1</u>
<u>—</u>	<u>Wholesale</u>	<u>5131</u>	<u>2</u>
<u>Dyeing and finishing textiles</u>		<u>2269</u>	<u>2</u>
<u>E</u>			
<u>Eating places</u>		<u>5812</u>	<u>1</u>
<u>Electric appliances and supplies</u>			
<u>—</u>	<u>Repair</u>	<u>7629</u>	<u>4</u>
<u>—</u>	<u>Retail</u>	<u>5722</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5064</u>	<u>2</u>
<u>Electric Power Company</u>		<u>4900</u>	<u>8</u>
<u>Electrical Contractor</u>		<u>1731</u>	<u>8</u>
<u>Electrical machinery - manufacture</u>		<u>3600</u>	<u>3</u>
<u>Electronics, consumer - retail</u>		<u>5731</u>	<u>2</u>
<u>Elevator dealer - wholesale</u>		<u>5084</u>	<u>2</u>
<u>Elevator maintenance</u>		<u>7699</u>	<u>4</u>
<u>Employment agency</u>		<u>7361</u>	<u>5</u>
<u>Engineering services</u>		<u>8711</u>	<u>7</u>
<u>Engraving, metal</u>		<u>3479</u>	<u>2</u>
<u>Entertainment</u>		<u>7929</u>	<u>3</u>
<u>Equipment rental - construction</u>		<u>7353</u>	<u>5</u>
<u>Escort service</u>		<u>7299</u>	<u>6</u>
<u>Explosives - wholesale</u>		<u>5169</u>	<u>2</u>
<u>Exterminators</u>		<u>7342</u>	<u>5</u>
<u>Excavation work</u>		<u>1794</u>	<u>8</u>
<u>F</u>			
<u>Fabrics - retail</u>		<u>5949</u>	<u>3</u>
<u>Factors</u>		<u>6153</u>	<u>3</u>
<u>Farm and industrial machinery - wholesale</u>		<u>5080</u>	<u>2</u>
<u>Farm machinery - retail</u>		<u>5599</u>	<u>8</u>
<u>Fertilizer</u>			

<u>—</u>	<u>Manufacture</u>	<u>2874</u>	<u>4</u>
<u>—</u>	<u>Retail</u>	<u>5261</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5191</u>	<u>2</u>
<u>Field warehousing</u>		<u>7389</u>	<u>5</u>
<u>Film</u>			
<u>—</u>	<u>Developers for general public</u>	<u>7384</u>	<u>5</u>
<u>—</u>	<u>Developers for movies and TV</u>	<u>7819</u>	<u>3</u>
<u>—</u>	<u>Distributor</u>	<u>7822</u>	<u>3</u>
<u>Finance company</u>		<u>6141</u>	<u>3</u>
<u>Fire and security services</u>		<u>7382</u>	<u>5</u>
<u>Fireworks</u>			
<u>—</u>	<u>Retail + \$50.00 State License Required +</u>	<u>5999</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5092</u>	<u>2</u>
<u>Fish and seafood</u>			
<u>—</u>	<u>Retail</u>	<u>5421</u>	<u>1</u>
<u>—</u>	<u>Wholesale</u>	<u>5146</u>	<u>2</u>
<u>Fisheries</u>		<u>0912</u>	<u>5</u>
<u>Fishermen's equipment - retail</u>		<u>5941</u>	<u>3</u>
<u>Fixtures and furniture - manufacture</u>		<u>2500</u>	<u>2</u>
<u>Flea market operator</u>		<u>7389</u>	<u>5</u>
<u>Floor covering</u>			
<u>—</u>	<u>Contractor</u>	<u>1752</u>	<u>8</u>
<u>—</u>	<u>Retail</u>	<u>5713</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5023</u>	<u>2</u>
<u>Florist</u>			
<u>—</u>	<u>Retail</u>	<u>5992</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5193</u>	<u>2</u>
<u>Flour - wholesale</u>		<u>5149</u>	<u>2</u>
<u>Flowers, real or artificial</u>			
<u>—</u>	<u>Retail</u>	<u>5992</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5193</u>	<u>2</u>

<u>Food</u>			
--	<u>Broker</u>	<u>5141</u>	<u>2</u>
--	<u>Retail, not consumed on premises</u>	<u>5411</u>	<u>1</u>
--	<u>Wholesale</u>	<u>5141</u>	<u>2</u>
<u>Food service equipment - sale and installation</u>		<u>1799</u>	<u>8</u>
<u>Fortune telling</u>		<u>Prohibited</u>	
<u>Foundry</u>		<u>3300</u>	<u>2</u>
<u>Freight forwarder</u>		<u>4731</u>	<u>1</u>
<u>Fruit and produce</u>			
--	<u>Harvesting by machine</u>	<u>0722</u>	<u>3</u>
--	<u>Retail</u>	<u>5431</u>	<u>1</u>
--	<u>Wholesale</u>	<u>5148</u>	<u>2</u>
<u>Fuel oil</u>			
--	<u>Retail</u>	<u>5983</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5172</u>	<u>2</u>
<u>Funeral home, mortician, crematory</u>		<u>7261</u>	<u>6</u>
<u>Fur, clothing - retail</u>		<u>5632</u>	<u>1</u>
<u>Furnace</u>			
--	<u>Retail</u>	<u>5075</u>	<u>2</u>
--	<u>Wholesale</u>	<u>5075</u>	<u>2</u>
--	<u>Heating contractor</u>	<u>1711</u>	<u>8</u>
<u>Furniture</u>			
--	<u>Repair, refinishing, upholstering</u>	<u>7641</u>	<u>4</u>
--	<u>Retail</u>	<u>5712</u>	<u>2</u>
--	<u>Secondhand</u>	<u>5932</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5021</u>	<u>2</u>
--	<u>Manufacture</u>	<u>2500</u>	<u>2</u>
<u>G</u>			
<u>Garage, auto repairs</u>		<u>7538</u>	<u>3</u>
<u>Garbage service, collection and disposal</u>		<u>4953</u>	<u>6</u>
<u>Garbage, collection with disposal</u>		<u>4212</u>	<u>3</u>

<u>Garment pressing, alteration</u>		<u>7212</u>	<u>6</u>
<u>Gas</u>			
--	<u>Liquefied petroleum and equipment</u>	<u>5984</u>	<u>3</u>
--	<u>Natural gas company</u>	<u>4900</u>	<u>8</u>
<u>Gasoline - Service station</u>			
--	<u>Retail</u>	<u>5541</u>	<u>1</u>
--	<u>Wholesale</u>	<u>5172</u>	<u>2</u>
<u>Gift shop</u>		<u>5947</u>	<u>3</u>
<u>Glass</u>			
--	<u>Motor vehicles sale and installation</u>	<u>7536</u>	<u>3</u>
--	<u>Products, manufacture</u>	<u>3200</u>	<u>2</u>
--	<u>Retail</u>	<u>5231</u>	<u>2</u>
<u>Golf</u>			
--	<u>Courses (including miniature)</u>	<u>7992</u>	<u>3</u>
--	<u>Sporting goods-retail</u>	<u>5941</u>	<u>3</u>
<u>Grain</u>			
--	<u>Broker (Commodity)</u>	<u>6221</u>	<u>5</u>
--	<u>Dealer - wholesale or retail</u>	<u>5153</u>	<u>2</u>
--	<u>Elevator</u>	<u>4221</u>	<u>3</u>
<u>Gravel</u>			
--	<u>Retail</u>	<u>5211</u>	<u>2</u>
--	<u>Wholesale</u>	<u>5032</u>	<u>2</u>
<u>Greeting Cards - retail</u>		<u>5947</u>	<u>3</u>
<u>Grocers</u>			
--	<u>Retail</u>	<u>5411</u>	<u>1</u>
--	<u>Wholesale</u>	<u>5141</u>	<u>2</u>
<u>Guards, security</u>		<u>7381</u>	<u>5</u>
<u>Guns</u>			
--	<u>Retail or dealer</u>	<u>5941</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5091</u>	<u>2</u>
<u>Gunsmith</u>		<u>7699</u>	<u>4</u>

<u>H</u>		
<u>Hair grooming</u>	<u>7231-7241</u>	<u>6</u>
<u>Hardware</u>		
<u>  Retail</u>	<u>5251</u>	<u>2</u>
<u>  Wholesale</u>	<u>5072</u>	<u>2</u>
<u>Hats</u>		
<u>Hats, retail</u>	<u>5611</u>	<u>1</u>
<u>Hats, wholesale</u>	<u>5136</u>	<u>2</u>
<u>Hazardous waste storage, disposal or transportation</u>		
<u>Health</u>		
<u>  Club</u>	<u>7991</u>	<u>3</u>
<u>  Food store</u>	<u>5499</u>	<u>1</u>
<u>  Health services, HMO</u>	<u>8010</u>	<u>7</u>
<u>  Health services, medical service plans (insurance)</u>	<u>6324</u>	<u>8</u>
<u>  Home health care services</u>	<u>8082</u>	<u>7</u>
<u>Hearing aids – retail</u>		
<u>Heating contractor</u>	<u>1711</u>	<u>8</u>
<u>Hemstitching and pleating</u>		
<u>Hi-fi and stereo, retail</u>		
<u>Hobby shop</u>	<u>5945</u>	<u>3</u>
<u>Holding companies</u>		
<u>Home repairs (certification required)</u>		
<u>Horticulturist</u>	<u>0781</u>	<u>3</u>
<u>Hose, industrial - wholesale</u>		
<u>Hosiery</u>		
<u>  Mill</u>	<u>2200</u>	<u>2</u>
<u>  Retail</u>	<u>5632</u>	<u>1</u>
<u>  Wholesale</u>	<u>5137</u>	<u>2</u>
<u>Hospital</u>		
<u>  Animal</u>	<u>0742</u>	<u>3</u>
<u>  General medical and surgical</u>	<u>8062</u>	<u>7</u>

<u>  </u>	<u>Psychiatric</u>	<u>8063</u>	<u>7</u>
<u>  </u>	<u>Specialty</u>	<u>8069</u>	<u>7</u>
<u>Hotel</u>		<u>7011</u>	<u>2</u>
<u>Hotel supplies, wholesale</u>		<u>5046</u>	<u>2</u>
<u>House mover, wrecker</u>		<u>1799</u>	<u>8</u>
<u>I</u>			
<u>Ice - dealer</u>			
<u>  </u>	<u>Retail</u>	<u>5999</u>	<u>3</u>
<u>  </u>	<u>Manufacture</u>	<u>2097</u>	<u>2</u>
<u>Ice cream</u>			
<u>  </u>	<u>Manufacture</u>	<u>2024</u>	<u>2</u>
<u>  </u>	<u>Retail dairy products</u>	<u>5451</u>	<u>1</u>
<u>  </u>	<u>Shop or stand</u>	<u>5812</u>	<u>1</u>
<u>  </u>	<u>Wholesale</u>	<u>5143</u>	<u>2</u>
<u>Industrial chemicals - wholesale</u>		<u>5169</u>	<u>2</u>
<u>Industrial and farm machinery and equipment</u>		<u>5080</u>	<u>2</u>
<u>Inn, food and lodging</u>		<u>7011</u>	<u>2</u>
<u>Insulation contractor</u>		<u>1742</u>	<u>8</u>
<u>Insurance - adjuster</u>		<u>6411</u>	<u>7</u>
<u>  </u>	<u>Agent, broker (see 8 for non-admitted), solicitor</u>	<u>6411</u>	<u>7</u>
<u>  </u>	<u>Broker for non-admitted insurer</u>	<u>6411</u>	<u>8</u>
<u>  </u>	<u>Company, fire and casualty</u>	<u>633--635</u>	<u>8</u>
<u>  </u>	<u>Company, life and health</u>	<u>631--632</u>	<u>8</u>
<u>  </u>	<u>Company, title and others not elsewhere classified</u>	<u>636--639</u>	<u>8</u>
<u>  </u>	<u>Consultant or engineer</u>	<u>6411</u>	<u>7</u>
<u>Interior decorator</u>		<u>7389</u>	<u>5</u>
<u>Internet</u>			
<u>  </u>	<u>Provider, information retrieval</u>	<u>7375</u>	<u>5</u>
<u>  </u>	<u>E-Mail (electronic mail service only)</u>	<u>4822</u>	<u>4</u>
<u>Investment counselor</u>		<u>6282</u>	<u>5</u>
<u>Investment firm, general brokerage</u>		<u>6211</u>	<u>5</u>

<u>Iron and steel, semi-finished items - wholesale</u>	<u>5051</u>	<u>2</u>
<u>J</u>		
<u>Janitor or housekeeping service</u>	<u>7349</u>	<u>5</u>
<u>Janitor supplies - wholesale</u>	<u>5087</u>	<u>2</u>
<u>Jewelry</u>		
<u>Repair</u>	<u>7631</u>	<u>4</u>
<u>Retail</u>	<u>5944</u>	<u>3</u>
<u>Wholesale</u>	<u>5094</u>	<u>2</u>
<u>Junk dealer - wholesale</u>	<u>5093</u>	<u>8</u>
<u>K</u>		
<u>Karate school</u>	<u>7999</u>	<u>3</u>
<u>Kennel</u>	<u>0752</u>	<u>3</u>
<u>Kerosene &amp; fuel oil, heating</u>		
<u>Retail</u>	<u>5983</u>	<u>3</u>
<u>Wholesale</u>	<u>5172</u>	<u>2</u>
<u>Kindergarten</u>	<u>8211</u>	<u>7</u>
<u>Kitchen designers and contractors</u>	<u>1521</u>	<u>8</u>
<u>Knitting mill - textile manufacture</u>	<u>2253</u>	<u>2</u>
<u>L</u>		
<u>Laboratory, testing, commercial</u>	<u>8734</u>	<u>7</u>
<u>Lamps</u>		
<u>Retail</u>	<u>5719</u>	<u>2</u>
<u>Wholesale</u>	<u>5023</u>	<u>2</u>
<u>Land title or abstract company</u>	<u>6361</u>	<u>1</u>
<u>Landfill, solid waste</u>	<u>4953</u>	<u>6</u>
<u>Landscape service</u>	<u>0781</u>	<u>3</u>
<u>Lapidary</u>		
<u>Retail shop</u>	<u>5999</u>	<u>3</u>
<u>Supplies and equipment - wholesale</u>	<u>5085</u>	<u>2</u>
<u>Laundries</u>	<u>7215</u>	<u>6</u>
<u>Laundry agent or pickup station</u>	<u>7211</u>	<u>6</u>

<u>Lawn care service</u>		<u>0782</u>	<u>3</u>
<u>Lawnmowers</u>			
--	<u>Repair</u>	<u>7699</u>	<u>4</u>
--	<u>Retail</u>	<u>5261</u>	<u>2</u>
--	<u>Wholesale</u>	<u>5083</u>	<u>2</u>
<u>Leased equipment, not otherwise listed</u>		<u>7359</u>	<u>5</u>
<u>Leasing company, vehicles, and non-expendable equipment</u>		<u>7510</u>	<u>3</u>
<u>Leather goods - retail</u>		<u>5948</u>	<u>3</u>
<u>Leather and products, manufacture</u>		<u>3111</u>	<u>2</u>
<u>Legal services, attorney</u>		<u>8111</u>	<u>7</u>
<u>Libraries, lending and depositories in stores</u>		<u>8231</u>	<u>7</u>
<u>Limousine service</u>		<u>4111</u>	<u>5</u>
<u>Linen service</u>		<u>7213</u>	<u>6</u>
<u>Livestock dealer and services</u>		<u>0751</u>	<u>3</u>
<u>Locker rental, cold storage of food</u>		<u>4222</u>	<u>3</u>
<u>Locksmith</u>		<u>7699</u>	<u>4</u>
<u>Lodging and roominghouses</u>		<u>7021</u>	<u>2</u>
<u>Luggage - retail</u>		<u>5948</u>	<u>3</u>
<u>Lumber</u>			
--	<u>Manufacture</u>	<u>2400</u>	<u>3</u>
--	<u>Retail</u>	<u>5211</u>	<u>2</u>
<u>M</u>			
<u>Machine shop</u>		<u>3599</u>	<u>4</u>
<u>Magazine, sales or subscriptions, door-to-door</u>		<u>5963</u>	<u>8</u>
<u>Mail order business</u>		<u>5961</u>	<u>3</u>
<u>Management consultant</u>		<u>8742</u>	<u>7</u>
<u>Manicurist</u>		<u>7231</u>	<u>6</u>
<u>Manufactured home (See mobile home)</u>			
<u>Manufacturing</u>			
--	<u>Apparel</u>	<u>2300</u>	<u>2</u>
	<u>Chemicals and allied products</u>	<u>2800</u>	<u>4</u>

—	<u>Clay, stone and glass products</u>	<u>3200</u>	<u>2</u>
—	<u>Computer equipment</u>	<u>3500</u>	<u>4</u>
—	<u>Electrical machinery, equipment, supplies</u>	<u>3600</u>	<u>3</u>
—	<u>Furniture and fixtures</u>	<u>2500</u>	<u>2</u>
—	<u>Leather and leather products</u>	<u>3100</u>	<u>2</u>
—	<u>Lumber</u>	<u>2400</u>	<u>3</u>
—	<u>Machinery - industrial, commercial, computer</u>	<u>3500</u>	<u>4</u>
—	<u>Medicine</u>	<u>2833</u>	<u>4</u>
—	<u>Metals, primary</u>	<u>3300</u>	<u>2</u>
—	<u>Metal products</u>	<u>3400</u>	<u>2</u>
	<u>Miscellaneous manufacturing (not listed)</u>	<u>3900</u>	<u>2</u>
—	<u>Paper and allied products</u>	<u>2600</u>	<u>3</u>
—	<u>Petroleum refining and related</u>	<u>2900</u>	<u>3</u>
—	<u>Rubber and miscellaneous products</u>	<u>3000</u>	<u>2</u>
—	<u>Soap</u>	<u>2841</u>	<u>4</u>
—	<u>Textile mill products</u>	<u>2200</u>	<u>2</u>
—	<u>Tobacco products</u>	<u>2100</u>	<u>7</u>
—	<u>Transportation equipment</u>	<u>3700</u>	<u>2</u>
—	<u>Manufacturing not otherwise listed</u>	<u>3900</u>	<u>2</u>
	<u>Marble, building - cut and shape</u>	<u>3281</u>	<u>2</u>
	<u>Marble, granite and other stone yards</u>	<u>5032</u>	<u>2</u>
	<u>Marina</u>	<u>4493</u>	<u>3</u>
	<u>Massage</u>	<u>7299</u>	<u>6</u>
	<u>Mattress</u>		
—	<u>Manufacture</u>	<u>2515</u>	<u>2</u>
—	<u>Retail</u>	<u>5712</u>	<u>2</u>
	<u>Meat processing</u>	<u>2013</u>	<u>2</u>
	<u>Meat</u>		
—	<u>Retail market</u>	<u>5421</u>	<u>1</u>
—	<u>Wholesale</u>	<u>5147</u>	<u>2</u>
	<u>Medical and health services</u>	<u>8000</u>	<u>7</u>

<u>Medical, dental, hospital equipment and supplies - wholesale</u>	<u>5047</u>	<u>2</u>
<u>Medicine - manufacture</u>	<u>2833</u>	<u>4</u>
<u>Men's and boys wearing apparel - retail</u>	<u>5611</u>	<u>1</u>
<u>Messenger service</u>	<u>4215</u>	<u>3</u>
<u>Metal jobber - wholesale</u>	<u>5051</u>	<u>2</u>
<u>Metal products, manufacture</u>	<u>3400</u>	<u>2</u>
<u>Milk</u>		
<u>  Retail</u>	<u>5451</u>	<u>1</u>
<u>  Wholesale</u>	<u>5143</u>	<u>2</u>
<u>Millinery</u>		
<u>  Retail</u>	<u>5632</u>	<u>1</u>
<u>  Wholesale</u>	<u>5137</u>	<u>2</u>
<u>Mining</u>		
<u>  Metals</u>	<u>1000</u>	<u>7</u>
<u>  Minerals</u>	<u>1400</u>	<u>5</u>
<u>Miscellaneous business services, not listed</u>	<u>8999</u>	<u>3</u>
<u>Mobile home</u>		
<u>  Sites, rental</u>	<u>6515</u>	<u>7</u>
<u>  Repairs</u>	<u>7699</u>	<u>4</u>
<u>  Retail</u>	<u>5271</u>	<u>2</u>
<u>Money lender - industrial loans, finance company (not banks)</u>	<u>6141</u>	<u>3</u>
<u>Monuments - retail</u>	<u>5999</u>	<u>3</u>
<u>Mortgage broker</u>	<u>6163</u>	<u>3</u>
<u>Motel</u>	<u>7011</u>	<u>2</u>
<u>Motion picture</u>		
<u>  Film agent</u>	<u>7829</u>	<u>3</u>
<u>  Operator</u>	<u>7832</u>	<u>3</u>
<u>  Supply house</u>	<u>5043</u>	<u>2</u>
<u>  Theater and drive-in</u>	<u>7833</u>	<u>3</u>
<u>Motor freight line</u>	<u>4231</u>	<u>3</u>
<u>Motor vehicle driver training school</u>	<u>8299</u>	<u>7</u>

<u>Motorcycles</u>			
<u>  </u>	<u>Dealer or agent</u>	<u>5571</u>	<u>8</u>
	<u>Parts and accessories</u>	<u>5531</u>	<u>1</u>
<u>  </u>	<u>Rental</u>	<u>7999</u>	<u>3</u>
<u>  </u>	<u>Repairs</u>	<u>7699</u>	<u>4</u>
<u>Motor vehicle dealer - retail</u>		<u>551-552</u>	<u>8</u>
<u>Motors, outboard - retail</u>		<u>5551</u>	<u>8</u>
<u>Movers, trucking and storage</u>		<u>4214</u>	<u>3</u>
<u>Multigraphing or photocopying</u>		<u>7334</u>	<u>5</u>
<u>Music - sheet music and musical instruments</u>			
<u>  </u>	<u>Retail</u>	<u>5736</u>	<u>2</u>
<u>  </u>	<u>School</u>	<u>8299</u>	<u>7</u>
<u>  </u>	<u>Tapes &amp; compact disks - retail</u>	<u>5735</u>	<u>2</u>
<u>  </u>	<u>Teachers &amp; educational services</u>	<u>8299</u>	<u>7</u>
<u>  </u>	<u>Wire transmitted, systems</u>	<u>7389</u>	<u>5</u>
<u>Musicians - entertainers</u>		<u>7929</u>	<u>3</u>
<u>N</u>			
<u>Natatorium or swimming pool</u>		<u>7999</u>	<u>3</u>
<u>Neckwear - retail</u>		<u>5611</u>	<u>1</u>
<u>News syndicate</u>		<u>7383</u>	<u>5</u>
<u>Newspaper</u>			
<u>  </u>	<u>Advertising</u>	<u>7311</u>	<u>5</u>
<u>  </u>	<u>Publishing</u>	<u>2711</u>	<u>4</u>
<u>  </u>	<u>Retail</u>	<u>5994</u>	<u>3</u>
<u>  </u>	<u>Wholesale</u>	<u>5192</u>	<u>2</u>
<u>Newsstand</u>		<u>5994</u>	<u>3</u>
<u>Nightclub</u>		<u>5813</u>	<u>8</u>
<u>Notions, novelties</u>			
<u>  </u>	<u>Retail</u>	<u>5947</u>	<u>3</u>
<u>Nursery, day</u>		<u>8351</u>	<u>7</u>
<u>Nursery or horticulturist</u>		<u>5261</u>	<u>2</u>

<u>Nurses registry</u>		<u>7361</u>	<u>5</u>
<u>Nursing home</u>			
--	<u>Skilled care</u>	<u>8051</u>	<u>7</u>
--	<u>Intermediate care</u>	<u>8052</u>	<u>7</u>
--	<u>Assisted living with health care</u>	<u>8053</u>	<u>7</u>
<u>O</u>			
<u>Office building, rental</u>		<u>6531</u>	<u>7</u>
<u>Office building, rental agent</u>		<u>6531</u>	<u>7</u>
<u>Office furniture</u>			
--	<u>Rental</u>	<u>7359</u>	<u>5</u>
--	<u>Retail</u>	<u>5999</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5021</u>	<u>2</u>
<u>Office machines</u>			
--	<u>Rental</u>	<u>7359</u>	<u>5</u>
--	<u>Retail</u>	<u>5999</u>	<u>3</u>
--	<u>Service and repair</u>	<u>7629</u>	<u>4</u>
--	<u>Wholesale</u>	<u>5044</u>	<u>2</u>
<u>Office supplies</u>			
--	<u>Retail</u>	<u>5999</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5112</u>	<u>2</u>
<u>Oil, fuel only</u>			
--	<u>Retail</u>	<u>5983</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5172</u>	<u>2</u>
<u>Ophthalmic goods - wholesale</u>		<u>5048</u>	<u>2</u>
<u>Optical goods</u>			
--	<u>Retail</u>	<u>5995</u>	<u>3</u>
--	<u>Wholesale</u>	<u>5048</u>	<u>2</u>
<u>Optometrist</u>		<u>8042</u>	<u>7</u>
<u>Osteopathic, physicians and clinics</u>		<u>8031</u>	<u>7</u>
<u>P</u>			
<u>Packing house, cold storage</u>		<u>4222</u>	<u>3</u>

<u>Paging service, electronic</u>		<u>4812</u>	<u>8</u>
<u>Paint</u>			
<u>—</u>	<u>Manufacture</u>	<u>2851</u>	<u>4</u>
<u>—</u>	<u>Retail</u>	<u>5231</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5198</u>	<u>2</u>
	<u>Contractor/wallpaper hangers</u>	<u>1721</u>	<u>8</u>
<u>Paper and allied products</u>			
<u>—</u>	<u>Manufacture</u>	<u>2621</u>	<u>3</u>
<u>—</u>	<u>Retail</u>	<u>5943</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5113</u>	<u>2</u>
<u>Parcel delivery company</u>		<u>4215</u>	<u>3</u>
<u>Parking lots and garages</u>		<u>7521</u>	<u>3</u>
<u>Parking spaces, trailer park</u>		<u>6515</u>	<u>7</u>
<u>Party shop</u>		<u>5411</u>	<u>1</u>
<u>Pawnbrokers, (South Carolina Certificate of Authority and Precious Metals Permit required)</u>		<u>5932</u>	<u>8</u>
<u>Peanut and popcorn stands</u>		<u>5441</u>	<u>1</u>
<u>Peddlers, all types</u>		<u>5963</u>	<u>8</u>
<u>Personal holding company</u>		<u>6719</u>	<u>7</u>
<u>Personal services, miscellaneous</u>		<u>7299</u>	<u>6</u>
<u>Personnel supply services</u>		<u>7361</u>	<u>5</u>
<u>Personnel, management consultants</u>		<u>8742</u>	<u>7</u>
<u>Pest control - exterminators</u>		<u>7342</u>	<u>5</u>
<u>Pet</u>			
<u>—</u>	<u>Grooming, kennel, boarding, training</u>	<u>0752</u>	<u>3</u>
<u>—</u>	<u>Shop</u>	<u>5999</u>	<u>3</u>
<u>Pharmacy</u>		<u>5912</u>	<u>3</u>
<u>Photocopying</u>		<u>7334</u>	<u>5</u>
<u>Photograph developing and retouching</u>		<u>7384</u>	<u>5</u>
<u>Photographer</u>			
<u>—</u>	<u>Commercial</u>	<u>7335</u>	<u>5</u>

<u>  </u>	<u>Portraits</u>	<u>7221</u>	<u>6</u>
	<u>Photo supply store - retail</u>	<u>5946</u>	<u>3</u>
	<u>Physical fitness center</u>	<u>7991</u>	<u>3</u>
	<u>Physician</u>	<u>8011</u>	<u>7</u>
	<u>Piano tuner</u>	<u>7699</u>	<u>4</u>
	<u>Pianos - retail</u>	<u>5736</u>	<u>2</u>
	<u>Pictures or picture frames - retail</u>	<u>5999</u>	<u>3</u>
	<u>Plating, silver etc.</u>	<u>3471</u>	<u>2</u>
	<u>Plumbing</u>		
<u>  </u>	<u>Contractor</u>	<u>1711</u>	<u>8</u>
<u>  </u>	<u>Supplies and equipment</u>		
<u>  </u>	<u>Retail</u>	<u>5211</u>	<u>2</u>
<u>  </u>	<u>Wholesale</u>	<u>5074</u>	<u>2</u>
	<u>Pool cleaning</u>	<u>7349</u>	<u>5</u>
	<u>Polygraph service</u>	<u>7381</u>	<u>5</u>
	<u>Printing or duplicating, all types</u>	<u>2700</u>	<u>4</u>
	<u>Produce - retail and wholesale</u>	<u>5141</u>	<u>2</u>
	<u>Promoters, sports and entertainment</u>	<u>7941</u>	<u>3</u>
	<u>Protective services, security</u>	<u>7381</u>	<u>5</u>
	<u>Public relations</u>	<u>8743</u>	<u>7</u>
	<u>Publisher</u>	<u>2731</u>	<u>4</u>
	<u>Pulpwood yards, wholesale</u>	<u>5099</u>	<u>2</u>
	<u>Pumps</u>		
<u>  </u>	<u>Retail</u>	<u>5999</u>	<u>3</u>
<u>  </u>	<u>Wholesale</u>	<u>5084</u>	<u>2</u>
	<u>R</u>		
	<u>Radiator repairs</u>	<u>7539</u>	<u>3</u>
	<u>Radio and TV</u>		
<u>  </u>	<u>Retail</u>	<u>5731</u>	<u>2</u>
<u>  </u>	<u>Rental or lease</u>	<u>7359</u>	<u>5</u>
<u>  </u>	<u>Repairs</u>	<u>7622</u>	<u>4</u>

<u>Stations</u>	<u>4832</u>	<u>4</u>
<u>Supplies, parts, wholesale</u>	<u>5065</u>	<u>2</u>
<u>Railroad company</u>	<u>4000</u>	<u>8</u>
<u>Real estate</u>		
<u>Operator, lessors with more than one dwelling unit</u>	<u>651</u>	<u>7</u>
<u>Agent broker, realtor, manager</u>	<u>6531</u>	<u>7</u>
<u>Developer, subdivider</u>	<u>6552</u>	<u>7</u>
<u>Recreation center</u>	<u>7999</u>	<u>3</u>
<u>Recreation vehicle dealer - retail</u>	<u>5561</u>	<u>8</u>
<u>Refrigerators</u>		
<u>Retail</u>	<u>5722</u>	<u>2</u>
<u>Wholesale</u>	<u>5064</u>	<u>2</u>
<u>Rehabilitation house, after care</u>	<u>8081</u>	<u>7</u>
<u>Rental property income (more than one dwelling unit)</u>	<u>6514</u>	<u>7</u>
<u>Rental service, miscellaneous, not listed</u>	<u>7359</u>	<u>5</u>
<u>Repair services, miscellaneous</u>	<u>7699</u>	<u>4</u>
<u>Reporter, stenographer, fee or commission</u>	<u>7338</u>	<u>5</u>
<u>Repossession service</u>	<u>7389</u>	<u>5</u>
<u>Representative, business</u>	<u>7389</u>	<u>5</u>
<u>Residential care - home</u>	<u>8361</u>	<u>7</u>
<u>Restaurant (without alcohol)</u>	<u>5812</u>	<u>1</u>
<u>Retail trade</u>		
<u>Apparel and accessories</u>	<u>5699</u>	<u>1</u>
<u>Building materials, hardware, farm equipment, etc.</u>	<u>5200</u>	<u>2</u>
<u>Food</u>	<u>5411</u>	<u>1</u>
<u>Furniture, home equipment</u>	<u>5712</u>	<u>2</u>
<u>General merchandise</u>	<u>5399</u>	<u>1</u>
<u>Miscellaneous, not listed</u>	<u>5999</u>	<u>3</u>
<u>Retirement center</u>	<u>8361</u>	<u>7</u>
<u>Riding school, academy</u>	<u>7999</u>	<u>3</u>
<u>Roofing</u>		

<u>—</u>	<u>Contractor</u>	<u>1761</u>	<u>8</u>
<u>—</u>	<u>Manufacture</u>	<u>2952</u>	<u>3</u>
<u>—</u>	<u>Retail</u>	<u>5211</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5033</u>	<u>2</u>
<u>Rooming house</u>		<u>7021</u>	<u>2</u>
<u>Rubber – related products – manufacture</u>		<u>3069</u>	<u>2</u>
<u>—</u>	<u>Stamps – manufacture</u>	<u>3999</u>	<u>2</u>
<u>—</u>	<u>Stamps – retail</u>	<u>5999</u>	<u>3</u>
<u>Rug cleaning</u>		<u>7217</u>	<u>6</u>
<u>Rugs and carpets – retail</u>		<u>5713</u>	<u>2</u>
<u>S</u>			
<u>Safes – dealer or agent</u>		<u>5044</u>	<u>2</u>
<u>Sales, door-to-door or by telephone</u>		<u>5963</u>	<u>8</u>
<u>Sales engineer</u>		<u>7389</u>	<u>5</u>
<u>Sales office. See heading under product</u>			
<u>Sales promotion</u>		<u>7389</u>	<u>5</u>
<u>Sand</u>			
<u>—</u>	<u>Retail</u>	<u>5211</u>	<u>2</u>
<u>—</u>	<u>Wholesale</u>	<u>5032</u>	<u>2</u>
<u>Sandwiches</u>			
<u>—</u>	<u>Manufacture and wholesale</u>	<u>5149</u>	<u>2</u>
<u>—</u>	<u>Retail</u>	<u>5812</u>	<u>1</u>
<u>Sanitarium</u>		<u>8051</u>	<u>7</u>
<u>Satellite antenna - sales and installation - household</u>		<u>5731</u>	<u>2</u>
<u>Satellite master antenna systems - services</u>		<u>4841</u>	<u>4</u>
<u>Sausage factory</u>		<u>2013</u>	<u>2</u>
<u>Saw mill, planing mill</u>		<u>2421</u>	<u>3</u>
<u>Saws - wholesale</u>		<u>5072</u>	<u>2</u>
<u>Scales</u>			
<u>—</u>	<u>Retail</u>	<u>5999</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5046</u>	<u>2</u>

<u>School</u>			
--	<u>Acting</u>	<u>8299</u>	<u>7</u>
--	<u>Dance</u>	<u>7911</u>	<u>3</u>
--	<u>Educational or vocational</u>	<u>8200</u>	<u>7</u>
--	<u>Supplies and books - retail</u>	<u>5943</u>	<u>3</u>
--	<u>Supplies and desks - wholesale</u>	<u>5021</u>	<u>2</u>
<u>Scrap Yards - wholesale</u>		<u>5093</u>	<u>8</u>
<u>Screens, doors, windows</u>			
--	<u>Manufacture</u>	<u>2431</u>	<u>3</u>
--	<u>Retail</u>	<u>5211</u>	<u>2</u>
--	<u>Wholesale</u>	<u>5051</u>	<u>2</u>
<u>Secondhand goods, all types</u>		<u>5932</u>	<u>3</u>
<u>Secretarial service</u>		<u>7338</u>	<u>5</u>
<u>Security and guard services</u>		<u>7381</u>	<u>5</u>
<u>Seeds - retail</u>		<u>5261</u>	<u>2</u>
<u>Sewer pipe - wholesale</u>		<u>5032</u>	<u>2</u>
<u>Sewing machines</u>			
--	<u>Manufacture</u>	<u>3634</u>	<u>3</u>
--	<u>Retail</u>	<u>5722</u>	<u>2</u>
--	<u>Wholesale</u>	<u>5064</u>	<u>2</u>
<u>Shipyards</u>		<u>3731</u>	<u>2</u>
<u>Shirts, manufacture</u>		<u>2326</u>	<u>2</u>
<u>Shoes</u>			
--	<u>Repair</u>	<u>7251</u>	<u>6</u>
--	<u>Retail</u>	<u>5661</u>	<u>1</u>
--	<u>Wholesale</u>	<u>5139</u>	<u>2</u>
<u>Shooting gallery</u>		<u>7999</u>	<u>3</u>
<u>Shopping centers leasing</u>		<u>6512</u>	<u>1</u>
<u>Shopping service for individuals</u>		<u>7299</u>	<u>6</u>
<u>Shuffleboards</u>		<u>7999</u>	<u>3</u>
<u>Sightseeing buses</u>		<u>4141</u>	<u>5</u>

<u>Sign painter</u>	<u>7389</u>	<u>5</u>
<u>Signs, erecting</u>	<u>1799</u>	<u>8</u>
<u>Silver and gold dealers – retail</u>	<u>5944</u>	<u>3</u>
<u>Skating rink – ice or rollerskate</u>	<u>7999</u>	<u>3</u>
<u>Soap</u>		
<u>– Manufacture</u>	<u>2841</u>	<u>4</u>
<u>– Wholesale</u>	<u>5122</u>	<u>2</u>
<u>Soda fountain</u>	<u>5812</u>	<u>1</u>
<u>Soda fountain supplies – wholesale</u>	<u>5145</u>	<u>2</u>
<u>Soda water – wholesale</u>	<u>5145</u>	<u>2</u>
<u>Soft drinks – wholesale</u>	<u>5145</u>	<u>2</u>
<u>Soft drink stands – retail</u>	<u>5812</u>	<u>1</u>
<u>Solicitor (see peddler)</u>	<u>5963</u>	<u>8</u>
<u>Spa – health club</u>	<u>7991</u>	<u>3</u>
<u>Sporting goods</u>		
<u>– Retail</u>	<u>5941</u>	<u>3</u>
<u>– Wholesale</u>	<u>5091</u>	<u>2</u>
<u>Stable, feed, boarding or sales</u>	<u>7999</u>	<u>3</u>
<u>Stamp shop – retail (philatelist)</u>	<u>5999</u>	<u>3</u>
<u>Stationery, including books</u>	<u>5943</u>	<u>3</u>
<u>Statuary – retail</u>	<u>5999</u>	<u>3</u>
<u>Steam, heating and cooling contractor</u>	<u>1711</u>	<u>8</u>
<u>Stenographer, fee or commission</u>	<u>7338</u>	<u>5</u>
<u>Stevedoring</u>	<u>4491</u>	<u>3</u>
<u>Stock broker or dealer</u>	<u>6211</u>	<u>5</u>
<u>Stone, clay, glass products – manufacture</u>	<u>3299</u>	<u>2</u>
<u>Stoves</u>		
<u>– Repair</u>	<u>7699</u>	<u>4</u>
<u>– Retail</u>	<u>5722</u>	<u>2</u>
<u>– Wholesale</u>	<u>5064</u>	<u>2</u>
<u>– Manufacture</u>	<u>3631</u>	<u>3</u>

<u>Sugar – wholesale</u>	<u>5149</u>	<u>2</u>
<u>Surgical instruments – wholesale</u>	<u>5047</u>	<u>2</u>
<u>Surveyor</u>	<u>8713</u>	<u>7</u>
<u>Sweeping service, road, bridges, etc...</u>	<u>4959</u>	<u>6</u>
<u>Swimming pool contractor</u>	<u>1799</u>	<u>8</u>
<u>T</u>		
<u>Tailor, custom - retail</u>	<u>5699</u>	<u>1</u>
<u>Tailor shop - repair</u>	<u>7219</u>	<u>6</u>
<u>Talent agent</u>	<u>7399</u>	<u>5</u>
<u>Tanning salon</u>	<u>7299</u>	<u>6</u>
<u>Tape recorders - retail</u>	<u>5731</u>	<u>2</u>
<u>Tapes, music - retail</u>	<u>5735</u>	<u>2</u>
<u>Tavern</u>	<u>5813</u>	<u>8</u>
<u>Tax service</u>	<u>7291</u>	<u>6</u>
<u>Taxi cab</u>	<u>4121</u>	<u>7</u>
<u>Taxidermist</u>	<u>7699</u>	<u>4</u>
<u>Tea, coffee - retail</u>	<u>5499</u>	<u>1</u>
<u>Telegraph or signal company agent</u>	<u>4822</u>	<u>4</u>
<u>Telephone</u>		
<u>  Answering service</u>	<u>7389</u>	<u>5</u>
<u>  Beeper service, radio pager</u>	<u>4812</u>	<u>8</u>
<u>  Billing services</u>	<u>7389</u>	<u>5</u>
<u>  Communication services (based on gross receipts</u>		
<u>  billed to customers within the county)</u>	<u>4811</u>	<u>8</u>
<u>  Company</u>	<u>481</u>	<u>8</u>
<u>  Directories, distribution</u>	<u>7389</u>	<u>5</u>
<u>  Equipment leasing</u>	<u>7359</u>	<u>5</u>
<u>  Equipment sales - retail</u>	<u>5999</u>	<u>3</u>
<u>  Installation</u>	<u>1731</u>	<u>8</u>
<u>  Maintenance</u>	<u>7629</u>	<u>4</u>
<u>  Paging service, electronic</u>	<u>4812</u>	<u>8</u>

<u>  </u>	<u>Pay phones, public</u>	<u>7389</u>	<u>5</u>
<u>  </u>	<u>Solicitation service</u>	<u>7389</u>	<u>5</u>
<u>Television</u>			
<u>  </u>	<u>Broadcast station</u>	<u>4833</u>	<u>4</u>
<u>  </u>	<u>Closed circuit system</u>	<u>4841</u>	<u>4</u>
<u>  </u>	<u>CATV</u>	<u>Franchise</u>	
<u>Pay TV</u>		<u>Franchise</u>	
<u>Television and VCR</u>			
<u>  </u>	<u>Rent or lease</u>	<u>7359</u>	<u>5</u>
<u>  </u>	<u>Repair</u>	<u>7622</u>	<u>4</u>
<u>  </u>	<u>Tape rental</u>	<u>7841</u>	<u>3</u>
<u>Temporary employment agency</u>		<u>7363</u>	<u>5</u>
<u>Tents</u>			
<u>  </u>	<u>Manufacture</u>	<u>2394</u>	<u>2</u>
<u>  </u>	<u>Repair</u>	<u>7699</u>	<u>4</u>
<u>  </u>	<u>Retail</u>	<u>5999</u>	<u>3</u>
<u>Textile Mill, fiber, fabric or goods production, dyeing, finishing, printing</u>		<u>2200</u>	<u>2</u>
<u>Theater</u>			
<u>  </u>	<u>Motion picture</u>	<u>7832</u>	<u>3</u>
<u>  </u>	<u>Stage</u>	<u>7922</u>	<u>3</u>
<u>Theatrical or night club act, agent</u>		<u>7922</u>	<u>3</u>
<u>Ticket agent, bureau</u>		<u>7922</u>	<u>3</u>
<u>Tile</u>			
<u>  </u>	<u>Contractor</u>	<u>1743</u>	<u>8</u>
<u>  </u>	<u>Manufacture</u>	<u>3253</u>	<u>2</u>
<u>  </u>	<u>Retail</u>	<u>5211</u>	<u>2</u>
<u>  </u>	<u>Wholesale</u>	<u>5032</u>	<u>2</u>
<u>Tin and metal shop, repair only</u>		<u>7699</u>	<u>4</u>
<u>Tires, recapping</u>		<u>7534</u>	<u>3</u>
<u>Tobacco products</u>			

<u>—</u>	<u>Manufacture</u>	<u>21</u>	<u>7</u>
<u>—</u>	<u>Retail</u>	<u>5993</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5194</u>	<u>2</u>
<u>Tour buses</u>		<u>4141</u>	<u>5</u>
<u>Tourist guides</u>		<u>7999</u>	<u>3</u>
<u>Towel service and rental - uniforms, rags, etc.</u>		<u>7213</u>	<u>6</u>
<u>Toys</u>			
<u>—</u>	<u>Retail</u>	<u>5945</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5092</u>	<u>2</u>
<u>Tractors. See industrial and farm machinery</u>			
<u>Trade shows</u>			
<u>—</u>	<u>Promoters</u>	<u>7389</u>	<u>5</u>
<u>—</u>	<u>Sales (see peddlers)</u>	<u>5963</u>	<u>8</u>
<u>Trading stamps, dealers or companies</u>		<u>7389</u>	<u>5</u>
<u>Trailer parks</u>		<u>6515</u>	<u>7</u>
<u>Transportation - Equipment - manufacture</u>		<u>3799</u>	<u>2</u>
<u>—</u>	<u>Freight agent, broker</u>	<u>4731</u>	<u>1</u>
<u>—</u>	<u>Mobile unit handicapped, nursing care</u>	<u>4119</u>	<u>5</u>
<u>Travel - agency, bureau - domestic and foreign</u>		<u>4724</u>	<u>1</u>
<u>—</u>	<u>Ticket office not operated by transportation company</u>	<u>4729</u>	<u>1</u>
<u>—</u>	<u>Tour operator</u>	<u>4725</u>	<u>1</u>
<u>Tree trimming, arborist</u>		<u>0783</u>	<u>3</u>
<u>Trophy shop</u>		<u>5999</u>	<u>3</u>
<u>Truck and auto rental or leasing</u>		<u>7513</u>	<u>3</u>
<u>Trucking or hauling, local (without storage)</u>		<u>4212</u>	<u>3</u>
<u>Trusses, dealers</u>		<u>5999</u>	<u>3</u>
<u>Tuxedo rental</u>		<u>7299</u>	<u>6</u>
<u>Typesetting</u>		<u>2791</u>	<u>4</u>
<u>Typewriters and office machines</u>			
<u>—</u>	<u>Retail</u>	<u>5999</u>	<u>3</u>
<u>—</u>	<u>Wholesale</u>	<u>5044</u>	<u>2</u>

<u>Typing service</u>	<u>7338</u>	<u>5</u>
<u>U</u>		
<u>Uniform rental</u>	<u>7299</u>	<u>6</u>
<u>Uniform supply service</u>	<u>7213</u>	<u>6</u>
<u>Upholstery shop</u>	<u>7641</u>	<u>4</u>
<u>V</u>		
<u>Vacuum cleaners</u>		
<u>    Retail</u>	<u>5722</u>	<u>2</u>
<u>    Wholesale</u>	<u>5064</u>	<u>2</u>
<u>Variety store</u>	<u>5331</u>	<u>1</u>
<u>Vehicles. See heading under type</u>		
<u>Vending machines</u>		
<u>    Sale of products</u>	<u>5962</u>	<u>8</u>
<u>    Wholesale</u>	<u>5046</u>	<u>2</u>
<u>Veterinarian</u>	<u>0742</u>	<u>3</u>
<u>Video poker, coin-operated machines</u>	<u>7993</u>	<u>8</u>
<u>Video tape</u>		
<u>    Rental</u>	<u>7841</u>	<u>3</u>
<u>    Sales - retail</u>	<u>5735</u>	<u>2</u>
<u>Vinyl siding - installation</u>	<u>1761</u>	<u>8</u>
<u>W</u>		
<u>Wall paper</u>		
<u>    Retail</u>	<u>5231</u>	<u>2</u>
<u>    Wholesale</u>	<u>5198</u>	<u>2</u>
<u>Warehouse and storage</u>	<u>4225</u>	<u>3</u>
<u>Washing cars</u>	<u>7542</u>	<u>3</u>
<u>Washing machines - retail</u>	<u>5722</u>	<u>2</u>
<u>Waste paper and rags - wholesale</u>	<u>5093</u>	<u>2</u>
<u>Watchmaker - repairs</u>	<u>7631</u>	<u>4</u>
<u>Water or steam hose - wholesale</u>	<u>5085</u>	<u>2</u>
<u>Water transportation services</u>	<u>4400</u>	<u>3</u>

<u>Waterbeds retail</u>	<u>5712</u>	<u>2</u>
<u>Weather stripping</u>		
<u>  Installation</u>	<u>1799</u>	<u>8</u>
<u>  Retail</u>	<u>5211</u>	<u>2</u>
<u>Weight control - reducing facilities</u>	<u>7991</u>	<u>2</u>
<u>Welding shop</u>	<u>7692</u>	<u>4</u>
<u>Welding supplies - wholesale</u>	<u>5085</u>	<u>2</u>
<u>Wholesalers - not otherwise listed:</u>		
<u>  Durable goods</u>	<u>5099</u>	<u>2</u>
<u>  Nondurable goods</u>	<u>5199</u>	<u>2</u>
<u>Wigs</u>		
<u>  Retail</u>	<u>5699</u>	<u>1</u>
<u>  Wholesale</u>	<u>5199</u>	<u>2</u>
<u>Window cleaning service</u>	<u>7349</u>	<u>5</u>
<u>Women's wearing apparel, retail</u>	<u>5611</u>	<u>1</u>
<u>Wood sawyer, sawing wood by machinery</u>	<u>2421</u>	<u>3</u>
<u>Woodenware - retail</u>	<u>5999</u>	<u>3</u>
<u>Woolen mill</u>	<u>2282-4</u>	<u>2</u>
<u>Wrecker, towing service</u>	<u>7549</u>	<u>3</u>
<u>Wrecking buildings</u>	<u>1795</u>	<u>8</u>
<u>X</u>		
<u>X-ray laboratories</u>	<u>8071</u>	<u>7</u>
<u>X-ray machines - wholesale</u>	<u>5047</u>	<u>2</u>
<u>Y</u>		
<u>Yacht basins - operation</u>	<u>4493</u>	<u>3</u>
<u>Yacht clubs</u>	<u>7997</u>	<u>3</u>
<u>Yacht sales</u>	<u>5551</u>	<u>8</u>
<u>Yard cleaning</u>	<u>0782</u>	<u>3</u>
<u>Yard goods</u>		
<u>  Retail</u>	<u>5949</u>	<u>3</u>
<u>  Wholesale</u>	<u>5131</u>	<u>2</u>

<u>Yarn</u>			
—	<u>Manufacture</u>	<u>2281</u>	<u>2</u>
—	<u>Retail</u>	<u>5949</u>	<u>3</u>
<u>Yogurt</u>			
—	<u>Manufacture</u>	<u>2024</u>	<u>2</u>
—	<u>Retail shop, stand</u>	<u>5812</u>	<u>1</u>
—	<u>Wholesale</u>	<u>5143</u>	<u>2</u>

**Sec. 18-69. Lawful employment.**

(1) *Definitions.*

(a) When used in this section, the following words, terms and phrases shall have the meanings ascribed to them herein and shall be construed so as to be consistent with state and federal law, including federal immigration law;

1. *Business* and *business entity* shall have the same meaning as provided in Beaufort County Ordinance [Code] section 18-47.
2. *County* means the County of Beaufort, South Carolina.
3. *Employee* shall have the same meaning as in 8 C.F.R. § 274a.1(f).
4. *Employment* shall have the same meaning as in 8 C.F.R. § 274a.1(h).
5. *Independent contractor* shall have the same meaning as in 8 C.F.R. § 274a.1(j).
6. *Licensee* means both applicants for and current holders of Beaufort County business licenses.
7. *Unauthorized alien* shall have the same meaning as 8 U.S.C. § 1324(h)(3). The county shall not conclude that a person is an unauthorized alien unless and until an authorized representative of the county has verified with the federal government, pursuant to United States Code Title 8, subsection 1373(c), the person's authorization to work.

(2) *Information, education and assistance.*

(a) *Employment of unauthorized aliens is unlawful.*

1. Pursuant to 8 U.S.C. § 1324a, it is unlawful for a person or other entity to recruit, hire, or continue to hire any person who is an unauthorized alien for employment in the United States.
2. Every business or person that applies for a business license to engage in any type of work in the county shall attest under penalty of perjury, on a form designated by the county, that the licensee does not knowingly utilize the services of, engage or hire any person who is an unauthorized alien.
3. Upon request, the county will provide a business license applicant or licensee with information pertaining to the requirements of federal law regarding the unlawful employment of unauthorized aliens and unfair immigration-related employment practices.

(b) *Unlawful discrimination.*

1. The Federal Immigration and Nationality Act, as amended, and Title VII of the Civil Rights Act of 1964, as amended, the South Carolina Human Affairs Law, as amended, the South Carolina Unfair Trade Practices Act, as amended, among other federal and state laws and regulations prohibit employment discrimination.
2. Employers must treat all employees uniformly when completing employment eligibility verification documents. Employers may not set different employment eligibility verification standards for different groups of employees.
3. An allegation of discrimination may be filed by an individual who believes he or she is the victim of employment discrimination by contacting the appropriate state and federal agencies. The Beaufort

County Business License Department provides a list of state and federal agencies authorized to accept and investigate complaints alleging employment discrimination.

(3) *Enforcement.*

(a) *[Business license division to enforce.]* The County of Beaufort Business License Division shall enforce the requirements of this section.

(b) *Investigation.*

1. An investigation will commence if an inspection or audit performed pursuant to Beaufort County Ordinance [Code] section 18-57 shows that the licensee does not meet the documentation requirements contained in 8 U.S.C. § 1324a for persons employed in Beaufort County. However, pursuant to the notice requirements provided by federal law, licensees shall be allowed three days to produce employment verification documents required under 8 C.F.R. § 274a(b)(2)(ii).

2. If the licensee fails to produce the required documentation to the business license division, the business licensing division will commence an enforcement action against the licensee.

3. If upon production and review of the required documentation, the business license division obtains verification information pursuant to 8 U.S.C. § 1373 evidencing the licensee's employment of an unauthorized alien, the business license division will notify the licensee.

(c) *Notice.*

1. Upon the commencement of an enforcement action, the business license division shall provide the licensee with written notice of the findings and notice of further action including, but not limited to possible suspension of the licensee's business license under Beaufort County Ordinance [Code] section 18-62.

2. Notice shall be sent to the licensee by United States mail.

(d) *Additional information.*

1. Upon receipt of notice of the enforcement action, the licensee may submit to the business license division any additional documentation to support that the alleged unauthorized alien is authorized to work in the United States.

2. Licensee shall file all additional documentation with the division within 15 business days from the date of notice, unless an extension up to 45 working days is requested and granted. During this period, the licensee's business license shall remain unaltered.

(e) *Suspension of license.*

1. If upon the expiration of the period referred to in subsection (3)(d)2., the licensee fails to provide additional documentation or if the License Official inspector finds the additional documentation does not meet the requirements of 8 U.S.C. § 1324a, the licensee shall be subject to license suspension as provided in Beaufort County Ordinance [Code] section 18-62.

2. However, the licensee's license shall not be subject to suspension or revocation if licensee produces evidence of compliance with the safe harbor provision under 8 U.S.C. § 1324a(a)(3).

(f) *Appeal.* Appeal of the business license division's findings and the suspension of a license is available as provided under Beaufort County Ordinance [Code] section 18-63.

(4) *Applicability and effective date.*

(a) This section shall become effective on January 1, 2008.

(b) The business license division is authorized to adopt guidelines, policies and procedures to implement this section.

(Ord. No. 2006/31, §§ 2–5, 12-27-2006)

**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.**

**Section 18-70 Applicability and Effective Date.**

**A. This Ordinance shall become effective on**

**B. The Business License Department is authorized to adopt guidelines, policies and procedures to implement this Ordinance.**

**Section 18-71 Severability.**

**If any part of the Ordinance is held by a court of competent jurisdiction be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the County Council of Beaufort County, South Carolina, to pass this Ordinance without such unconstitutional, illegal or invalid provision, and the remainder of this Ordinance shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this Ordinance or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.**

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2009.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: \_\_\_\_\_  
Wm. Weston J. Newton, Chairman

APPROVED AS TO FORM:

\_\_\_\_\_  
Ladson F. Howell, Staff Attorney

ATTEST:

\_\_\_\_\_  
Suzanne M. Rainey, Clerk to Council

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

## Business License Rate Analysis

	<u>minimum</u>	<u>intown/city rate</u>	@ \$100,000 gross sales	
Class 1	Bluffton	to \$1,000	50.00 + 2.00	248.00
	Port Royal	to \$1,000	23.00 + 0.90	111.20
	City of Beaufort	to \$2,000	23.00 + 0.86	107.28
	Hilton Head	to \$5,000	37.50 + 0.60	94.50
	<b>Beaufort County</b>	<b>to \$5,000</b>	<b>37.50 + 0.27</b>	<b>63.15</b>

	<u>minimum</u>	<u>intown/city rate</u>	@ \$100,000 gross sales	
Class 2	Bluffton	to \$5,000	70.00 + 2.00	260.00
	Port Royal	to \$1,000	32.00 + 1.26	155.48
	City of Beaufort	to \$2,000	35.00 + 1.00	130.00
	Hilton Head	to \$5,000	43.75 + 0.72	112.15
	<b>Beaufort County</b>	<b>to \$5,000</b>	<b>43.75 + 0.38</b>	<b>79.85</b>

	<u>minimum</u>	<u>intown/city rate</u>	@ \$100,000 gross sales	
Class 3	Bluffton	to \$5,000	50.00 + 4.00	430.00
	Port Royal	to \$1,000	41.00 + 1.74	211.52
	City of Beaufort	to \$2,000	41.00 + 1.66	203.68
	Hilton Head	to \$5,000	50.00 + 0.84	129.80
	<b>Beaufort County</b>	<b>to \$5,000</b>	<b>50.00 + 0.49</b>	<b>96.55</b>

	<u>minimum</u>	<u>intown/city rate</u>	@ \$100,000 gross sales	
Class 4	Port Royal	to \$1,000	50.00 + 2.16	261.68
	City of Beaufort	to \$2,000	50.00 + 2.06	251.88
	Bluffton	to \$5,000	50.00 + 2.00	240.00
	Hilton Head	to \$5,000	56.25 + 0.96	147.45
	<b>Beaufort County</b>	<b>to \$5,000</b>	<b>56.25 + 0.60</b>	<b>113.25</b>

	<u>minimum</u>	<u>intown/city rate</u>	@ \$100,000 gross sales	
Class 5	Port Royal	to \$1,000	59.00 + 2.58	311.84
	City of Beaufort	to \$2,000	59.00 + 2.46	300.08
	Hilton Head	to \$5,000	62.50 + 1.08	165.10
	Bluffton	to \$5,000	50.00 + 1.00	145.00
	<b>Beaufort County</b>	<b>to \$5,000</b>	<b>62.50 + 0.71</b>	<b>129.95</b>

	<u>minimum</u>	<u>intown/city rate</u>	@ \$100,000 gross sales	
Class 6	Port Royal	to \$1,000	68.00 + 3.00	362.00
	City of Beaufort	to \$2,000	68.00 + 2.86	348.28
	Bluffton	to \$5,000	30.00 + 2.00	220.00
	Hilton Head	to \$5,000	68.75 + 1.20	182.75
	<b>Beaufort County</b>	<b>to \$5,000</b>	<b>68.75 + 0.82</b>	<b>146.65</b>

	<u>minimum</u>	<u>intown/city rate</u>	@ \$100,000 gross sales	
Class 7	Port Royal	to \$1,000	77.00 + 3.42	412.16
	City of Beaufort	to \$2,000	77.00 + 3.26	396.48
	Bluffton	to \$10,000	50.00 + 2.00	230.00
	Hilton Head	to \$5,000	75.00 + 1.32	200.40
	<b>Beaufort County</b>	<b>to \$5,000</b>	<b>75.00 + 0.93</b>	<b>163.35</b>