## **Business License Assessment and Appeal Process**

When a taxpayer fails or refuses to pay the business license tax, the taxing jurisdiction may make an assessment of the business license tax due. Previously, local ordinances established the process for assessments and appeals thereof. Act 176, however, provides a detailed, mandatory process for assessments and appeals in SC Code Sec. 6-1-410.

| 1  | Business license official sends notice of assessment via mail or personal service.   |  |
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| 2  | Taxpayer has <b>30 days from postmark or personal service</b> to request in writing an adjustment of the assessment.   |  |
| 3  | License official has 15 days from receipt of taxpayer request to hold informal conference.   |  |
| 4  | Informal conference between taxpayer and business license official.  |  |
| 5  | Within 5 days after conference, the license official<br>must issue notice of final assessment by mail or<br>personal service <b>AND</b> provide steps for further appeal<br>to the city appeals board/officer or city council.   |  |
| 6  | Within 30 days of postmark or personal service for<br>final assessment, taxpayer may appeal final notice by<br>filing the completed appeal forms with license officials<br>by mail or personal service <b>AND</b> by paying at least<br>80% of the tax amount based on the final assessment. |  |
| 7  | Within 30 days of receipt of the appeal forms, a hearing by the appeals board/officer or city council must be held.  |  |
| 8  | Hearing by appeals board/officer or city council.  |  |
| 9  | A written decision must be filed with license officials<br>and served on tax paper by mail or personal service.  |  |
| 10 | Within 30 days of postmark or personal service of<br>the appeals decision, taxpayer may appeal to<br>administrative law court.   |  |

Responsibility of the business license official Responsibility of the taxpayer

Both parties participate

