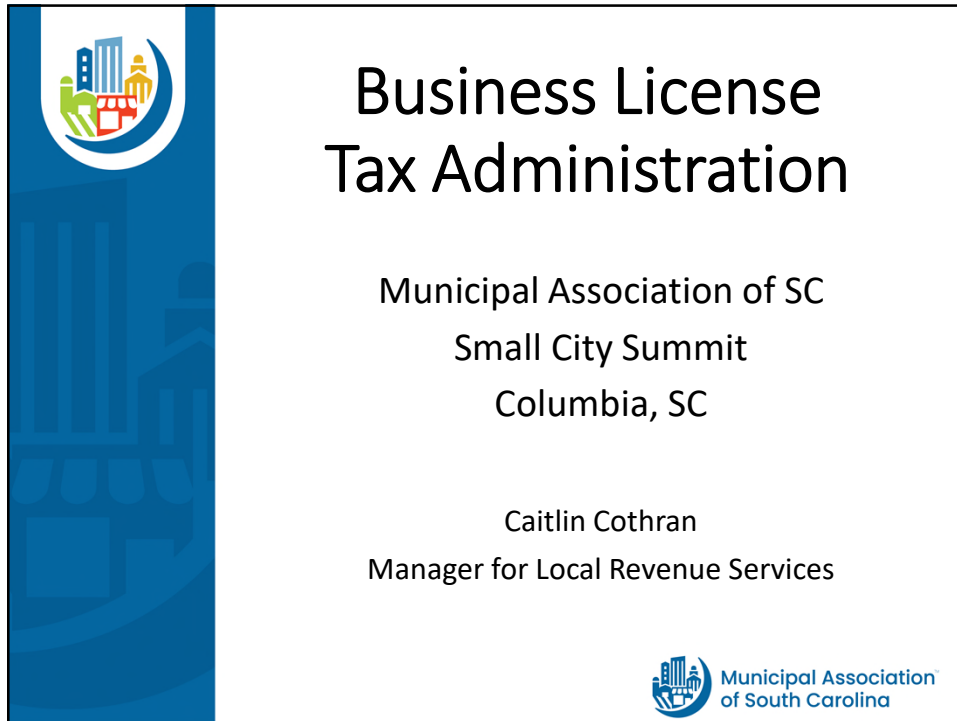


The information provided here is for informational and educational purposes and current as of the date of publication. The information is not a substitute for legal advice. Consult your attorney for advice concerning specific situations.




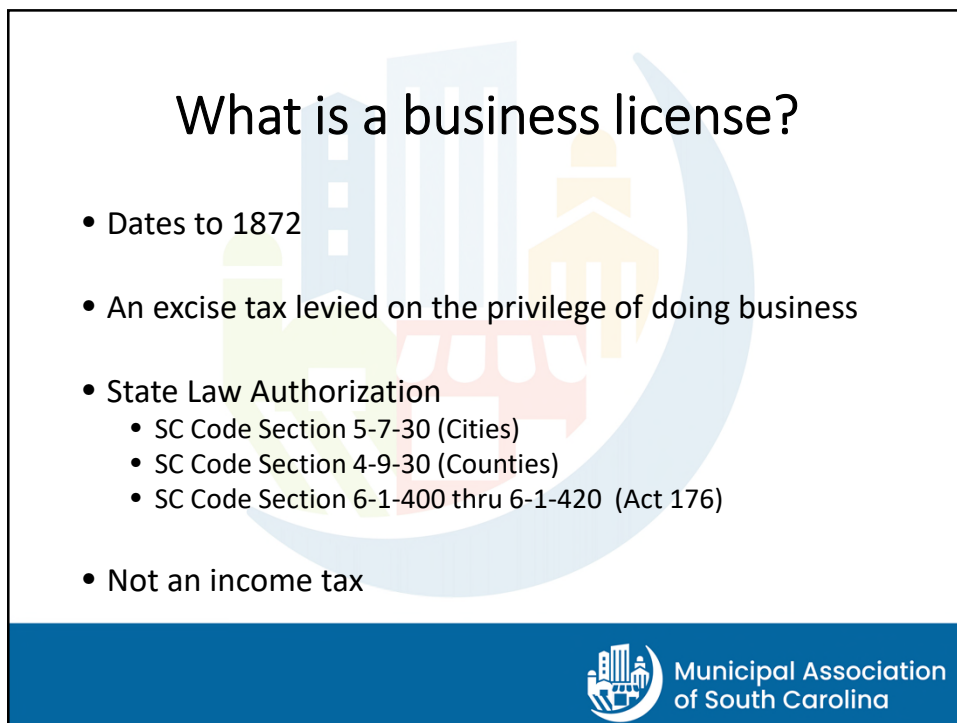
This slide features a blue vertical bar on the left with a circular logo containing stylized buildings and a person. The main content area is white with the title 'Business License Tax Administration' in large black font. Below the title, the text 'Municipal Association of SC', 'Small City Summit', and 'Columbia, SC' is centered. Further down, the name 'Caitlin Cothran' and title 'Manager for Local Revenue Services' are centered. In the bottom right corner, there is a logo for the 'Municipal Association of South Carolina'.

# Business License Tax Administration

Municipal Association of SC  
Small City Summit  
Columbia, SC

Caitlin Cothran  
Manager for Local Revenue Services


 Municipal Association of South Carolina



This slide has a light blue background with a large, faint circular logo in the center. The title 'What is a business license?' is centered at the top. Below the title is a bulleted list of five items. In the bottom right corner, there is a logo for the 'Municipal Association of South Carolina'.

## What is a business license?

- Dates to 1872
- An excise tax levied on the privilege of doing business
- State Law Authorization
  - SC Code Section 5-7-30 (Cities)
  - SC Code Section 4-9-30 (Counties)
  - SC Code Section 6-1-400 thru 6-1-420 (Act 176)
- Not an income tax

 Municipal Association of South Carolina

## Statewide v. Local Licensing

- Franchise fees v. business license
- Local Revenue Services programs
- Local licensing



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of South Carolina

## Franchise Fees v. Business License

- Franchise fees are not a business license
  - Charge for the use of public streets
  - Agreement is a contract



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of South Carolina

## Local Revenue Services Programs

Consolidating the collection of taxes through the Municipal Association results in increased efficiency, accuracy, and cost savings for cities and towns.

- Brokers Tax Program
- Insurance Tax Program
- Telecommunications Tax Program

Participating municipalities adopt a standard ordinance and agreement.



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of South Carolina

## Brokers Tax Program

- Insurance companies not licensed to directly sell policies in the state can provide coverage through South Carolina licensed brokers. These brokers provide insurance for unusual risks.
- Brokers pay a 4% state tax and a 2% municipal tax on these policies.
- As a result of the federal Dodd-Frank law of 2010 and legislation the South Carolina General Assembly passed in 2012, the SC Department of Insurance collects both the state and local tax. The Municipal Association, as designated by state law, then distributes to cities and towns the municipal portion of the tax.
- In 2025, the Association disbursed \$41 million to cities and towns.



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## Insurance Tax Program

- 2% tax on property, casualty, title, and fire insurers.
- 0.75% tax on life, accident, and health insurers.
- To ensure accurate payment, the Association's staff analyzes current and past reported municipal premiums to check for significant fluctuations of premiums, confirms the accuracy of risk and agent data, and reconciles the company's reporting to cities with the total statewide taxable premiums reported to the SC Department of Insurance.
- In 2025, the Association disbursed \$277.4 million to cities and towns.



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## Telecommunications Tax Program

- The Municipal Association collects business license taxes due to municipalities from telecommunications companies.
- Annually in December, Association staff sends a notice to all telecommunications companies doing business in South Carolina for the municipalities participating in the program.
- Participating municipalities adopt a standard ordinance levying a business license tax on telecommunications companies as allowed by the SC Telecommunications Act of 1999.
- 1% tax on recurring voice charges
- In 2025, the Association disbursed \$4.7 million.



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## Local Licensing

- Typically one of largest municipal revenue sources
- Business friendly
- Consistently and fairly enforced by municipality



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## Act 176: SC Business License Standardization Act

- SC Code Section 6-1-400 thru 6-1-420
- Standardized License Year and Due Date
- Standardized Class schedule
- Standardized Application
- Mandatory Usage of the Online Portal



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of South Carolina

## Business License Year Timeline

- License year is May 1 to April 30
- Gross Income is based on prior calendar year (January 1 to December 31) OR business' fiscal year
  - Contractors may choose to pay per job
- Due date is April 30
- Standard penalty in the model ordinance is 5% per month



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## Class Schedule

- **Required, by law, to be updated by December 31 of every odd year.**
- North American Industry Classification System (NAICS)
- Equal Protection
- Non-Residents
- Ability to Pay
- Set by state law



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**APPENDIX B**  
**Classes 1 – 8: Business License Class Schedule by NAICS Codes**

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	2
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 - 49	Transportation and warehousing	1
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	7
54	Professional, scientific, and technical services	5
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	4
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	4
<b>Class 8</b>	<b>Subclasses</b>	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries ( pool tables)	8.6

*2023 Class Schedule is based on a three-year average (2017 - 2019) of IRS statistical data.*



- Use 2022 NAICS
  - Use 2023 Class Schedule
- To Do:** Pass new class schedule for 2026  
(New ordinance required)



- Use 2027 NAICS
- Use 2029 Class Schedule



- Use 2022 NAICS
- Use 2025 Class Schedule



- Use 2027 NAICS
  - Use 2029 Class Schedule
- To Do:** Pass new class schedule for 2032  
(New ordinance required)



- Use 2022 NAICS
  - Use 2025 Class Schedule
- To Do:** Pass new class schedule for 2028  
(New ordinance required)



- Use 2027 NAICS
- Use 2031 Class Schedule



- Use new 2027 NAICS
  - Use 2027 Class Schedule
- To Do:** Verify all NAICS codes to make  
sure they are accurate.



- Use new 2032 NAICS
  - Use 2031 Class Schedule
- To Do:** Verify all NAICS codes to make  
sure they are accurate and pass  
new class schedule for 2034  
(New ordinance required)



- Use 2027 NAICS
  - Use 2027 Class Schedule
- To Do:** Pass new class schedule for 2030  
(New ordinance required)



- Use 2032 NAICS
- Use 2033 Class Schedule



South Carolina Standardized Business License Application	
City or County: _____	
<b>Business Information</b>	
Corporate name: _____	
Name shown to public: _____ Open date: _____	
Organization type: <input type="checkbox"/> sole proprietor <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> LP <input type="checkbox"/> Corporation	
Business activity/type: _____ NAICS code: _____	
Federal ID/SSN #: _____ State retail sales #: _____	
Mailing address: _____	
Physical address: _____	
Contact name, title: _____	
Contact phone: _____ Ext. _____ Alternate phone: _____	
Fax: _____ Email: _____	
<b>Owner or Principal(s) Information</b>	
Owner or Principal(s) name(s), title(s): _____ SSN #: _____	
Driver's license #: _____ State: _____ Expiration date: _____	
Mailing address: _____	
Work phone: _____ Ext. _____ Cell phone: _____	
Fax: _____ Email: _____	
<b>Job/Project Information</b>	
Project start date: _____ Estimated end date: _____	
Project location: _____ Tax parcel #: _____	
Project type: <input type="checkbox"/> New construction <input type="checkbox"/> Renovation <input type="checkbox"/> Other _____	
General contractor name: _____	
State contractor license #: _____ State: _____ Expiration date: _____	
Master/specialty license #: _____	
Job contact name: _____ Phone: _____	
Total gross revenues of contract amount: \$ _____	
Gross revenues, inside jurisdiction: \$ _____ Gross revenues, outside jurisdiction: \$ _____	
Value of authorized deductions: \$ _____ Deduction type(s): _____	
<p>Contact your city or county business licensing office with questions regarding this form. Visit <a href="http://www.masc.sc">www.masc.sc</a> (Keyword: Municipal Directory) to find contact information for your city or town.</p>	
<b>Other Information</b>	
<input type="checkbox"/> Yes <input type="checkbox"/> No Buying an existing construction business? <small>If yes, purchased business' name:</small>	
<input type="checkbox"/> Yes <input type="checkbox"/> No Business leasing space to another business?	
<input type="checkbox"/> Yes <input type="checkbox"/> No Mail business license renewals to mailing address listed in the business information section on the previous page?	
<input type="checkbox"/> Yes <input type="checkbox"/> No If not, corporate address:	
<input type="checkbox"/> Yes <input type="checkbox"/> No Change of use to building?	
<input type="checkbox"/> Yes <input type="checkbox"/> No Erecting a new sign?	
<input type="checkbox"/> Yes <input type="checkbox"/> No Home occupation?	
<input type="checkbox"/> Yes <input type="checkbox"/> No Independent contractors (Form 1099)? <small>If yes, names:</small>	
<input type="checkbox"/> Yes <input type="checkbox"/> No Leaving property? <small>If yes, address and address:</small>	
<input type="checkbox"/> Yes <input type="checkbox"/> No Restrictive covenants? If yes, provide copy.	
<input type="checkbox"/> Yes <input type="checkbox"/> No Do you sell food or beverages that are prepared and/or consumed on your premises?	
<b>Applicant Certification</b> (Contact the municipality in which you are doing business to determine if a notarized signature is required.)	
<p>1. I hereby certify that all information provided is true and correct to the best of my knowledge and that the gross revenue is accurately reported or estimated for a new business without any unauthorized deduction.</p> <p>2. I certify that assessments, delinquencies and personal property taxes due to the jurisdiction are fully paid.</p> <p>3. I understand that providing false or fraudulent information may result in penalties, business license revocation and/or prosecution to the fullest extent possible.</p> <p>4. I am aware of and understand the jurisdiction's requirements and codes, and the issuance of a business license is contingent upon strict and consistent compliance with all of the jurisdiction's requirements.</p> <p>5. I understand that failure to comply with these requirements may result in business license revocation as well as other compliance or legal efforts.</p> <p>6. I also understand and authorize the jurisdiction and its agents to utilize all information on this application to ensure that all other federal, state and local laws are complied with.</p>	
Applicant printed name: _____ Signature: _____	
Title: _____ Date: _____	
<b>For Office Use Only</b>	
Approved by all necessary departments: <input type="checkbox"/> Yes <input type="checkbox"/> No	
Comments: _____	
Approved: <input type="checkbox"/> Yes <input type="checkbox"/> No Date: _____	
Business license #: _____ Rate class: _____	
Rate base rate: \$ _____ Every \$1,000 after: \$ _____	
Amount due fee: \$ _____ Penalties: \$ _____ Total: \$ _____	
Decal required? <input type="checkbox"/> Yes <input type="checkbox"/> No Cost/each: \$ _____ Total: \$ _____	
Receipt Amount paid: \$ _____ Date paid: _____ Number of decals: _____	
Staff name: _____ Signature: _____ Date: _____	
<p>Contact your city or county business licensing office with questions regarding this form. Visit <a href="http://www.masc.sc">www.masc.sc</a> (Keyword: Municipal Directory) to find contact information for your city or town.</p>	

## Local Business License Renewal Center

- Mandatory usage required by law
- SC Revenue and Fiscal Affairs Office
- Training in September
- Fran Adcock | [fadcock@masc.sc](mailto:fadcock@masc.sc) | 803.933.1201



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## Role of the Council

- Ordinance
  - Class Schedule Updates
  - Set Rates
- Economic Development Incentives
  - §6-1-400(H)(2)  
 “This section does not impair or affect any future special business license ordinance passed for economic stimulus, an annual flat fee, or any future formal or informal agreement between a taxing jurisdiction and a taxpayer regarding the calculation of business license taxes.”
- Enforcement
  - Assessment/Appeals Process
  - Changed from circuit court to administrative law court



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## Delinquents

Due date is set by law - April 30

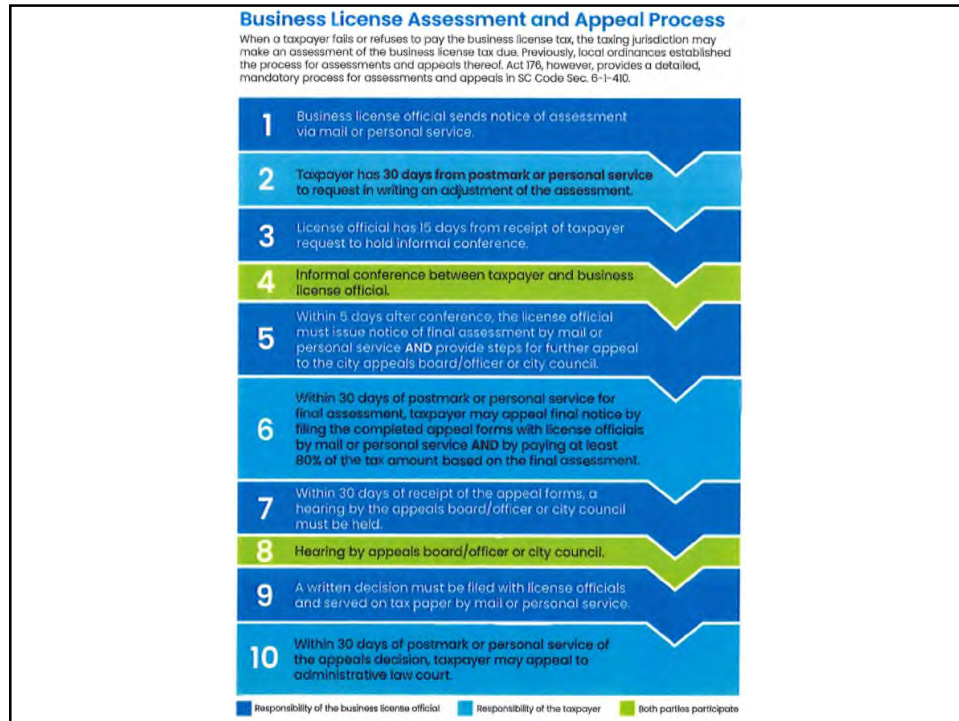
Penalty is not standardized

Must first serve a notice of assessment

- If the taxpayer fails to pay by May 1, business license official may serve notice of assessment by **mail or personal service**



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## !! 2025 Class Schedule Update !!

- **REQUIRED BY LAW** - §6-1-400(G)(1)
- Final reading of the ordinance must be completed by December 31, 2025.



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## Class Schedule Updates §6-1-400(G)(1)

**By December thirty-first of every odd year**, a taxing jurisdiction levying a business license tax **shall adopt, by ordinance**, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the Revenue and Fiscal Affairs Office.

The Municipal Association of South Carolina shall determine and revise the Standardized Business License Class Schedule every even year using the latest available nationwide Internal Revenue Service statistics for the calculation of profitability of businesses and using the latest business classification codes of the latest North American Industry Classification System (NAICS).



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## Class Schedule Updates

Rearranging the class schedule  
based on the latest profitability  
statistics received from the IRS.



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## Updated Every Two Years

- Adopted in the odd year for use in the next two license years
- For example:
  - Adopted in 2025 for the following licenses years-
    - May 1, 2026 to April 30, 2027 (renewals in spring 2026)
    - May 1, 2027 to April 30, 2028 (renewals in spring 2027)
  - Then adopt a new one in 2027 for the following licenses years-
    - May 1, 2028 to April 30, 2029 (renewals in spring 2028)
    - May 1, 2029 to April 30, 2030 (renewals in spring 2029)



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## Adopt by ordinance by December 31

For the license year running from **May 1, 2026 – April 30, 2027.**

Before January 1, 2026, you should not use this updated class schedule, and should instead continue using the current class schedule.

This class schedule will be used for the May 1, 2026 - April 30, 2027 license year and the May 1, 2027 - April 30, 2028 license year.



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## Must be approved by ordinance

- The class schedule update **is** a change to what businesses will be charged and you do need to pass an ordinance.
- The sample ordinances are available online and can be found at <https://www.masc.sc/business-license-ordinance-updates>



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## Business License Ordinance Updates

[Home](#)

South Carolina's Act 176, the Business License Standardization Act, requires every municipality and county government with a business license tax to update its business licensing class schedule every odd-numbered year to go into effect the following year. As such, 2025 is a time to update your licensing practices to remain in compliance with state law.

As required by Act 176, the class schedule updates use the latest statistical data on business profitability from the IRS, which then receives approval from the SC Revenue and Fiscal Affairs Office.

If your current business license ordinance contains Class 9 in either appendix, use

[Municipalities with Class 9](#)

If your current business license ordinance does not contain Class 9 in either appendix, use

[Municipalities without Class 9](#)

Your local government must adopt these by **December 31, 2025**, to address those licensing renewals that will take place for the license year running from **May 1, 2026 – April 30, 2027**. Before January 1, 2026, you should not use this updated class schedule, and should instead continue using the current class schedule. Once the class schedule update is completed, you won't have to handle this process again until 2027.

Here are the steps your municipality needs to take to stay compliant with the law:

1. Make the text of the ordinance amendment applicable to your city or county by filling in the blanks with your city or county name.
2. Have your council pass the ordinance using two readings, which must be conducted at least six days apart.
3. Congratulations! You have an updated business license ordinance, which will be compliant with Act

### Staff Contact

Caitlin Cothran  
803.354.4786  
[CCothran@masc.sc](mailto:CCothran@masc.sc)

### Related Links

[SC Business License Tax Standardization Act](#)  
[Business License Assessment and Appeal Process](#)  
[NAICS Codes and Class Schedule Update Timeline](#)

## Municipalities with class 9s

**SECTION 1. Amendments to Appendix B.** Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," are hereby amended and restated as set forth on the attached Exhibit A.
- (b) Class 9 in Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," shall remain in full force and effect as set forth in the Current Business License Ordinance.

**SECTION 2. Repealer, Effective Date.** All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the Business License Class Schedule as

## Municipalities without class 9s

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### AN ORDINANCE

AMENDING THE BUSINESS LICENSE ORDINANCE OF THE [CITY/TOWN] OF [MUNICIPALITY NAME] TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020.

**WHEREAS**, the [CITY/TOWN] of [MUNICIPALITY NAME] (the "Municipality") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

**WHEREAS**, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

**WHEREAS**, the Standardization Act requires that by December thirty-first of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "Association") and adopted by the Director of the Revenue and Fiscal Affairs Office;

**WHEREAS**, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. [INSERT NUMBER] on [INSERT DATE], in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

**WHEREAS**, the [CITY/TOWN] Council of the Municipality (the "Council") now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act;

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the [CITY/TOWN] of [MUNICIPALITY NAME], as follows:

**SECTION 1. Amendments to Appendix B.** Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," are hereby amended and restated as set forth on the attached Exhibit A.
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**APPENDIX B**  
**Classes 1 – 8: Business License Class Schedule by NAICS Codes**

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51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	6
54	Professional, scientific, and technical services	4
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	3
71	Arts, entertainment, and recreation	3
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713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries ( pool tables)	8.6

*2025 Class Schedule is based on a three-year average (2019 - 2021) of IRS statistical data.*

## More information

- Business License Handbook
- Business Licensing Essentials
- SC Business Licensing Officials Association
- Business Licensing in SC webpage



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of South Carolina**



## Business License Handbook

- [www.masc.sc](http://www.masc.sc)
  - Keywords: Business License Handbook
  - Updated 2022



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## Business Licensing Essentials

- [www.masc.sc](http://www.masc.sc)
  - Keywords: Business Licensing Essentials Recordings
  - Third Tuesday of every month at 10 a.m.
  - Virtual meetings
  - All meetings are recorded and posted online
  - Topics cover difficult/problem areas



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## SC Business Licensing Officials Association

- Membership
- Networking
- Annual training
  - Spring Training Institute
  - MFOCTA/BLOA Joint Academy
- Members Listserv
- Accreditation in Business Licensing
- Master in Business Licensing



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Voices. Knowledge. Solutions.

Member Login

Municipal Association of South Carolina

About Advocacy & Legislation Education & Events Risk Management Services Programs Resources

### Civility. Respect. Solutions.

In 2021, our board of directors decided to make restoring civility the organization. Since then, we have been working to offer our resources, workshops and other tools that will help them listen, situations. We want our cities and towns to exemplify good governance and civil behavior.

More

- Achievement Awards
- Business Licensing in SC**
- Civility Initiative
- Classifieds
- Items for Sale
- Job Openings
- IMPACT Fund
- Listserve
- Newsroom
- Publications
  - City Quick Connect Podcast
  - Legislator Online Directory
  - Municipal Online Directory
  - City Connect Blog
  - Uptown
  - From the Dome to Your Home
  - Daily News
  - The Uplift
- Request Municipal Assistance
  - Research Tools
  - Compensation Reports
  - Court Opinions
  - Grants
  - State Code of Laws

law on local business and professional license tax.

### Training

- SC Business Licensing Officials Association
- BLDA Training Institute
- Business Licensing Essentials
- Business License Handbook

### South Carolina State Law

- Act 176
- Act 176 Code of Law

### Model Ordinance and Class Schedule

- NAICS
- NAICS Codes and Class Schedule Timeline
- Model Ordinance
- 2025 Class Schedule Update

### Sample Documents

- Business License Assessment and Appeal Process
- Initial Notice of Assessment
- Final Notice of Assessment
- Notice of Appeal Form
- Rules of Evidence and Order of Proceeding
- Standardized Business License Application

The preceding documents are not intended to be adopted in their entirety without being reviewed by the municipal attorney or outside counsel.

### Local Business License Renewal Center

- Sign In - Business License Renewal Center
- Local Business License Renewal Center - How to Enter Rates
- Local Business License Renewal Center Training Videos

### Businesses

- Business website
- Frequently Asked Questions
- Jurisdictions
- Standard Business License Application

### Optown Articles

- Take Steps Now to Stay Compliant With Business Licensing Law
- Business License Standardization First Steps
- Handling Delinquent Business License Taxes After April 30
- Business Licensing Essentials: Records Retention

### City Connect Blog

- Take Steps Now to Stay Compliant With Business Licensing Law
- Keep Up With Business Licensing Legal Requirements Through "Business Licensing Essentials"

### City Quick Connect podcast

- Local Business License Renewal Center Update
- "Business Licensing Essentials" Virtual Sessions
- Local Business License Renewal Center
- Time is Running Out for Business License Standardization
- Business Licensing and Third-Party Collection Companies
- Rebalancing Business License Rates
- Adopting the Model Business License Ordinance
- Standardization and Business License Data
- Business License Standardization Basics

### Business License Questions

**Callin Cothran**  
Manager for Local Revenue Services  
803.354.4796  
[csothran@masc.sc](mailto:csothran@masc.sc)

**Kaylee Summarten**  
Revenue Analyst  
803.933.1235  
[ksummarten@masc.sc](mailto:ksummarten@masc.sc)

### Local Business License Renewal Center

**Fran Adcock**  
Revenue Analyst



# Questions?



**Municipal Association  
of South Carolina**



# Resources

Caitlin Cothran

Manager for Local Revenue Services

ccothran@masc.sc | 803.354.4786

[www.masc.sc](http://www.masc.sc)

Keywords: Business License Officials Association,  
business licensing, business license handbook,  
Business Licensing in SC

