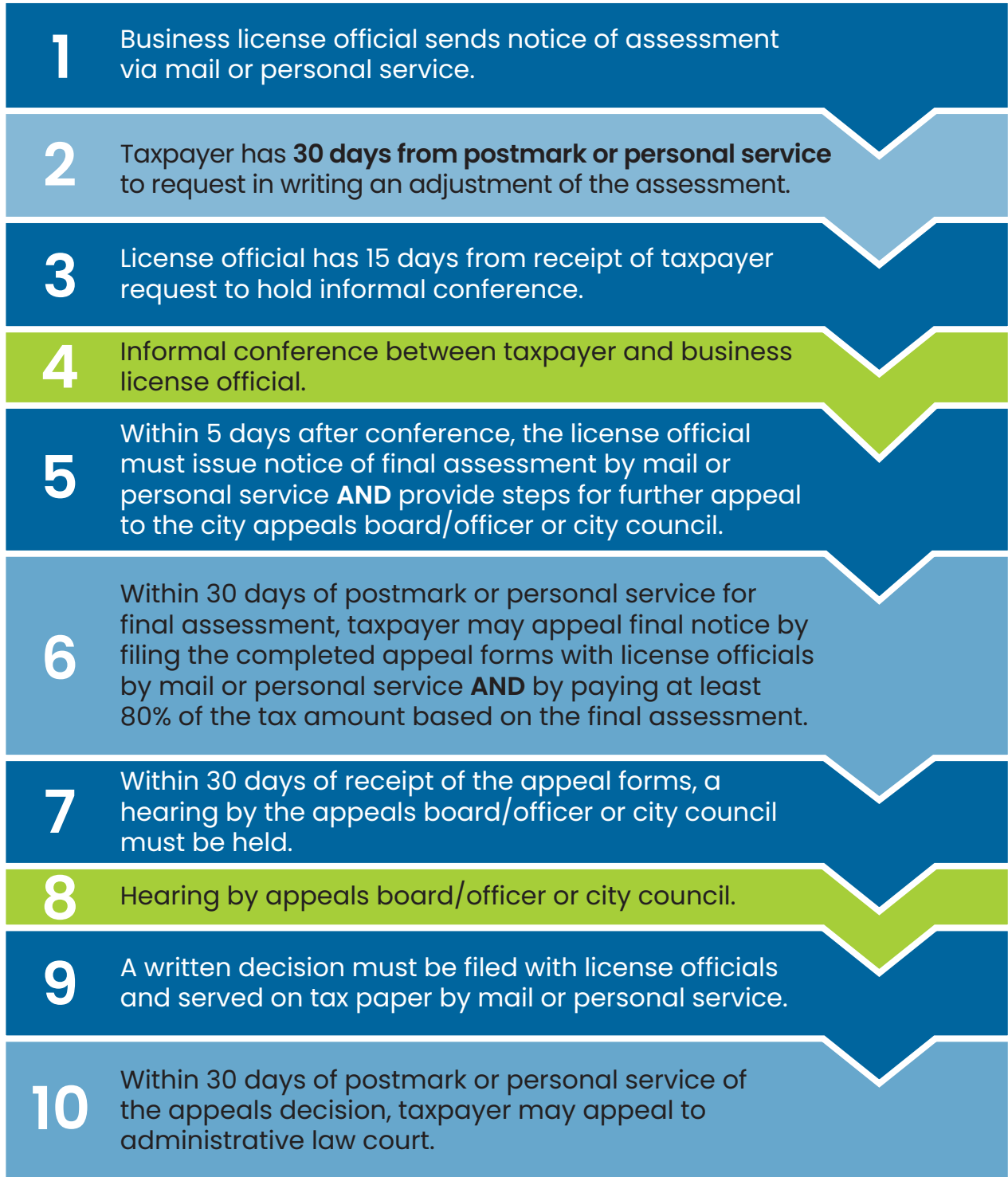


# Business License Assessment and Appeal Process

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.



■ Responsibility of the business license official   ■ Responsibility of the taxpayer   ■ Both parties participate