

## CITY OF GREENWOOD, SC

### Classification Rate Schedules

The license fee for each class of business shall be computed in accordance with the following rates. The major groups of businesses included in each class are listed with the major group number according to the U. S. Bureau of Budget Standard Industrial Classification Manual (SIC). The City Clerk and Treasurer or his/her duly authorized designee shall determine the proper class for a business according to the SIC.

### RATES ESTABLISHED

The license fee for each class of business shall be computed in accordance with the following rates:

<u>CLASS</u>	<u>INCOME \$0 TO \$2,000</u>		<u>\$2,001 to 1 MILLION (RATE PER THOUSAND)*</u>	
	<u>Resident</u>	<u>Non-Resident</u>	<u>Resident</u>	<u>Non-Resident</u>
1	\$35.00	(\$70.00)	\$ .95	(\$1.90)
2	\$40.00	(\$80.00)	\$1.10	(\$2.20)
3	\$45.00	(\$90.00)	\$1.25	(\$2.50)
4	\$50.00	(\$100.00)	\$1.40	(\$2.80)
5	\$55.00	(\$110.00)	\$1.55	(\$3.10)
6	\$60.00	(\$120.00)	\$1.70	(\$3.40)
7	\$65.00	(\$130.00)	\$1.85	(\$3.70)
8	For rates, see separate listing			

### **NON-RESIDENT RATES**

*Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no fixed principal place of business within the municipality (Rates shown in parenthesis).*

\* LICENSE FEE CALCULATED TO THE NEXT THOUSAND (\$2,050 TREATED AS \$3,000).

Declining rate applies in all classes for gross income in excess of \$1,000,000.

(see other side of page)

All Over \$1,000,000

Declining rate applies in all classes for gross income in excess of \$1,000,000.

<u>Amount (in Millions)</u> <u>Gross Income</u>	<u>* Percent of Rate for</u> <u>each additional \$1,000</u>
0 - 1	100%
1 - 2	95%
2 - 3	90%
3 - 4	85%
4 - 5	80%
5 - 6	75%
6 - 7	70%
7 - 8	65%
8 - 9	60%
9 - 10	55%
over - 10	50%

\*Prorated rates shall be rounded to nearest whole cent

EXAMPLE OF BUSINESS LICENSE FEE CALCULATION:

Class 3 Business with a gross income of \$2,500,000:

First \$2,000 @ \$45.00 .....	= \$ 45.00
\$2,000 to \$1,000,000 @ \$1.25 per thousand (998 X \$1.25)=	1,247.50
\$1,000,000 to \$2,000,000 @ 95% of \$1.25 (1,000 X \$1.19)=	1,190.00
\$2,000,000 to \$3,000,000 @ 90% of \$1.25 (500 X \$1.13)=	565.00
TOTAL .....	<u>=\$3,047.50</u>

**CITY OF GREENWOOD, SC**

Classification Rate Schedules

Each NAICS 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. Non-resident rates do not apply except where indicated.

**NAICS 230000- Contractors, Construction, All Types**

8.1. - Having permanent place of business within the municipality

<b>Minimum on first \$2,000.....</b>	<b>\$55.00</b>
	<b>PLUS</b>
<b>Per \$1,000, or fraction over \$2,000 from all work.....</b>	<b>\$ 0.60</b>

8.1A Non-resident (no permanent place of business in the municipality)	
Minimum on first \$2,000.....	\$110.00 PLUS
Per \$1,000, or fraction, over \$2,000).....	\$1.20
(non-resident double rates do not apply)	

A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration 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.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

<b><u>8.4 – NAICS 423930 – Junk or Scrap Dealers (Non-resident rates apply)</u></b>	
Minimum on first \$2,000.....	\$105.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$2.10

<b><u>8.4 - NAICS 522298 - Pawn Brokers - All Types</u></b>	
Minimum on first \$2,000.....	\$105.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$2.10

**8.5 – NAICS 4411, 4412 Automotive, Motor Vehicles, Boats, Farm Machinery, Retail –**  
 (Except auto supply stores - see 4413)

.....Minimum on first \$2,000  
 .....\$35.00 PLUS  
 .....Per \$1,000, or  
**fraction, over \$2,000**.....\$0.95

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.

**Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.**

NAICS 454390 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales, direct retail sales of merchandise. (Non-resident rates apply)

**8.6 - Regular activities (more than two sale periods of more than three days each per year)**

Minimum on first \$2,000.....\$110.00 PLUS  
 Per \$1,000, or fraction, over \$2,000.....\$3.20

8.6A - Seasonal activities (not more than two sale periods of not more than three days each year, separate license required for each sale period)

Minimum on first \$2,000..... \$85.00 PLUS  
 Per \$1,000, or fraction, over \$2,000..... \$ 3.20

Applicant for a license to sell on private property must provide written authorization from the property owner to use the intended location.

**8.6B EVENT LICENSE FOR PUBLIC SHOW**

The license shall be for a period not to exceed seven (7) consecutive days and the fee shall be:

Estimated gross revenues from space rentals/tickets sales up to \$10,000 or up to 25 exhibitors, whichever is greater. \$134.00

Estimated additional revenue of each \$10,000 or portion thereof up to \$1,000,000 or each additional five exhibitors or portion thereof, whichever is greater. \$ 35.00

NAICS 713120 - Amusement Machines, coin operated (except gambling)

Music machines, juke boxes, kiddy rides, video games, pin tables with levers and other amusement machines without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720 (A) (1) and (A) (2) – **[Type I and Type II]**

8.8A. Operator of machine ..... \$12.50 per machine,  
 PLUS \$12.50 business license for operation of all machines  
 (Not on gross income). [§12-21-2746]

8.8B. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] -

<b>Minimum on first \$2,000</b> .....	<b>\$45.00 PLUS</b>
<b>Per \$1,000, or fraction, over \$2,000</b> .....	<b>\$1.25</b>

**NAICS 713290 - Amusement Machines, coin operated - nonpayout**

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

8.8C. Operator of machine (owner of business)..... \$180.00 per machine,  
 PLUS \$12.50 business license for operation of all machines  
 (Not on gross income). [§12-21-2720(B)]

8.8A. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] -

<b>Minimum on first \$2,000</b> .....	<b>\$45.00 PLUS</b>
<b>Per \$1,000, or fraction, over \$2,000</b> .....	<b>\$1.25</b>

**8.9 - NAICS 713290 - Bingo halls, parlors –**

Minimum on first \$2,000 .....	\$105.00 PLUS
Per \$1,000, or fraction, over \$2,000 .....	\$1.85

**8.9 - NAICS 711190 - Carnivals and Circuses -**

<b>Minimum on first \$2,000</b> .....	<b>\$105.00_ PLUS</b>
<b>Per \$1,000, or fraction, over \$2,000</b> .....	<b>\$1.85__</b>

**8.9 - NAICS 722410 - Drinking Places, bars, lounges, cabarets -**

(Alcoholic beverages consumed on premises)

Minimum on first \$2,000.....	\$105.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$1.85

**8.10 - NAICS 713990 - Billiard or Pool Rooms, all types -**

\$5.00 per table PLUS

**Minimum on first \$2,000..... \$45.00 PLUS**

**Per \$1,000, or fraction, over \$2,000 ..... \$1.25**

PLUS \$12.50 business license for operation of all machines

8.11 - NAICS 485310 Taxi License (Insurance required)

(8-D) On Gross Income.....Rate Class 5

License tag regulatory.....\$5.00

Replacement Cab Fee.....\$5.00

Operator's License.....\$10.00

Transfer Operator's License.....\$5.00