

## CITY OF GREENWOOD, SC

### Classification Rate Schedules

The license tax 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 United States North American Industry Classification System (NAICS). The City Clerk and Treasurer or his/her duly authorized designee shall determine the proper class for a business according to the NAICS.

### RATES ESTABLISHED

The license tax 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)	\$1.10	(\$2.20)
2	\$40.00	(\$80.00)	\$1.25	(\$2.50)
3	\$45.00	(\$90.00)	\$1.40	(\$2.80)
4	\$50.00	(\$100.00)	\$1.55	(\$3.10)
5	\$55.00	(\$110.00)	\$1.70	(\$3.40)
6	\$60.00	(\$120.00)	\$1.85	(\$3.70)
7	\$65.00	(\$130.00)	\$2.00	(\$4.00)
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 TAX 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 TAX 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 @ \$1.40 per thousand (998 X \$1.40)= 1,397.20

\$1,000,000 to \$2,000,000 @ 95% of \$1.40 (1,000 X \$1.33)= 1,330.00

\$2,000,000 to \$3,000,000 @ 90% of \$1.40 (500 X \$1.26)= 630.00

TOTAL ..... =\$3,402.20

CITY OF GREENWOOD, SC

Classification Rate Schedules

**CLASS 8 RATES**

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.

**8.2-NAICS 482 - Railroad Companies** – (See Code § 12-23-210)

For the first 1,000 inhabitants..... \$25.00  
For each additional 1,000 inhabitants according to the last Federal Census of the City.....\$35.00/M or major fraction  
Up to a maximum total of.....\$2,000.00

**NAICS 22112 - Electric Power Distribution** ..... See Consent or Franchise

**NAICS 22121 - Natural Gas Distribution**..... See Consent or Franchise

**NAICS 517110 - Television, Cable or Pay,**

Services using public streets..... See Consent or Franchise

8.4 – Cable television services not using public streets:

Minimum on first \$2,000.....\$105.00 PLUS  
Per \$1,000, or fraction, over \$2,000.....\$2.25

**8.4 – NAICS 423930 – Junk or Scrap Dealers (Non-resident rates apply)**

Minimum on first \$2,000.....\$105.00 PLUS  
Per \$1,000, or fraction, over \$2,000.....\$2.25

**8.4 - NAICS 522298 - Pawn Brokers** - All Types

Minimum on first \$2,000..... \$105.00 PLUS  
Per \$1,000, or fraction, over \$2,000..... \$2.25

**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.....\$55.00 PLUS  
Per \$1,000, or fraction, over \$2,000.....\$1.75

**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..... \$ 3.35

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

8.6C **Vendor Fees for Uptown Farmer’s Market**

Farmer/Producer: \$10 per day or \$20 per week or \$40 per calendar year.  
Processor: \$15 per day or \$30 per week or \$60 per calendar year.  
Artisan/Crafter: \$20 per day or \$40 per week or \$80 per calendar year.

**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.] - Minimum on first \$2,000 ..... \$45.00 PLUS Per \$1,000, or fraction, over \$2,000 ..... \$1.40

**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)]

8.8B. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] - Minimum on first \$2,000..... \$45.00 PLUS Per \$1,000, or fraction, over \$2,000 ..... \$1.40

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

Minimum on first \$2,000 ..... \$105.00 PLUS Per \$1,000, or fraction, over \$2,000 .....\$2.00

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

Minimum on first \$2,000 ..... \$105.00 PLUS  
Per \$1,000, or fraction, over \$2,000.....\$2.00

**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..... \$2.00

**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 ..... \$1.40

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 2

License tag regulatory.....\$5.00

Replacement Cab Fee.....\$5.00

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

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