

Sec. 14-34. - Purpose and duration.

The license levied pursuant to this article is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through an excise tax for the privilege of conducting business within the city. Each yearly license shall be issued for the twelve-month period of May 1 to April 30, one calendar year ending December 31. The provisions of this article and the rates herein shall remain in effect from year to year as it may be amended from time-to-time by the council.

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Sec. 14-36. - Registration required.

(a) The owner, agent or legal representative of every business subject to this article, whether listed in the classification index or not, shall register the business and make application for a license on or before the due date of each year; provided, a new business shall be required to have a license prior to operation within the city, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the person who has been issued an alcohol, beer or wine permit or license by the State of South Carolina and will have actual control and management of the business.

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(b) The application shall be on a form provided by the license official which shall contain the social security number and/or the federal employer's identification number, the business name as reported on the South Carolina income tax return, and all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this article by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue income figures.

(c) The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments, personal property taxes on business property and other monies due and payable to the city have been paid.

(d) License decals shall be required on each vehicle for electrical, plumbing, mechanical, general, landscaping, or service contractor who shall individually or through an entity or other person construct, service, or repair buildings of any type within the city. Decals shall be purchased with license renewals beginning January 1, 2017. License decals shall be issued annually by the city at a cost of \$3.00 per decal.

(e) Whenever there is a change of tenant, occupancy, or use in a new or existing building or structure a new Certificate of Occupancy must be issued by the building official to the new tenant before a business license can be issued. Failure to obtain a Certificate of Occupancy shall invalidate the license and subject the licensee to prosecution for doing business without a license.

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Sec. 14-49. - Violations.

Section 3. The Business License Rate Schedule, attached hereto as Appendix A, is hereby approved. The rates set forth therein may be amended from time to time by the Council as necessary. The initial form of the Class Structure Model by NAICS code and the Class Structure Model by rate class, attached hereto as Appendix B is hereby approved and shall be updated annually by the License Official as set forth in Section 14-50 of the Code, subject to the ability of Council to make any adjustments as may be necessary from time to time. A current copy of the Business License Rate Schedule Appendix A and Appendix B shall be filed in the office of the City's municipal clerk and shall be made available by the Business License Official.

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