

**ORDINANCE 4447**

**AN ORDINANCE OF THE CITY OF HARTSVILLE, SOUTH CAROLINA AMENDING CHAPTER 14, ARTICLE II, SECTION 14-31 OF THE CITY'S CODE OF ORDINANCES RELATING TO ITS BUSINESS LICENSE PROGRAM TO REVOKE AND RESCIND ANY PURPORTED INFORMAL AGREEMENT BETWEEN THE CITY AND ANY TAXPAYER REGARDING BUSINESS LICENSING IN THE CITY; AND OTHER MATTERS RELATING THERETO.**

**WHEREAS**, the City of Hartsville, South Carolina (the "City") is a municipal corporation created under the laws of the State of South Carolina; and,

**WHEREAS**, the City is duly empowered by Section 5-7-30 of the Code of Laws of South Carolina 1976, as amended, to require businesses located within the City to pay an excise tax for the privilege of doing business within the City; and,

**WHEREAS**, in September 2020 the South Carolina General Assembly adopted the "South Carolina Business License Tax Standardization Act", now codified at Sections 6-1-400 to 6-1-420 of the Code of Laws of South Carolina 1976, as amended (the "Act"); and,

**WHEREAS**, the City Council of the City of Hartsville, as the governing body of the City (the "Council") recently enacted Ordinance No. 4422 dated October 12, 2021 (the "Business License Ordinance"), which is codified at Chapter 14, Article II of the City's code of ordinances (the "Code"), the terms of which amended and restated the City's business license program (the "Business License Program") to conform to the provisions of the Act; and,

**WHEREAS**, Section 6-1-400(H)(1) of the Act provides that "[a]ny special ordinance, formal agreement, or informal agreement entered into between a taxing jurisdiction and a taxpayer regarding rate classes, an annual flat fee, or the calculation of business license taxes that was adopted by ordinance or agreed to before enactment of this subsection is considered valid upon approval of the taxpayer" (the "Informal Agreement Provision"); and,

**WHEREAS**, the City has reviewed their business license program and all of its arrangements or agreements, both formal and informal, with taxpayers thereunder; and,

**WHEREAS**, as a matter of public policy, and in order to ensure consistency and transparency in all of its actions, Council strongly disfavors unwritten, informal or assumed agreements, contracts, policies, or regulations, including any such agreement professed by a taxpayer under the Informal Agreement Provision; and,

**WHEREAS**, the Council has determined to amend the Business License Ordinance to expressly revoke, rescind and terminate informal agreements, if any, under the Informal Agreement Provision.

**NOW THEREFORE, BE IT ORDAINED, BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HARTSVILLE, IN COUNCIL ASSEMBLED:**

**Section 1. Amendment To Business License Ordinance**

The Business License Ordinance has previously been codified into the Code. By and through the enactment of this Ordinance, Chapter 14, Article II, Chapter 14-31 of the Code, entitled "BUSINESSES – Business License Program – License Required," is amended and restated, in its entirety, to read as follows:

**Section 14-31, - License Required. – Tracked Changes**

Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the City of Hartsville, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

The City does not recognize and will not adhere to any informal agreement between the City and any taxpayer regarding the levy, collection and enforcement of business license taxes due hereunder. Any informal agreement between the City and any taxpayer regarding rate classes, an annual flat fee, or the calculation of business license taxes that is contrary to the provisions of this Article and that is alleged to be in existence or in effect is expressly revoked, rescinded and terminated. For further clarification, an “informal agreement” under this Article is any purported agreement that has not been approved by ordinance of City Council, reduced to writing, and mutually executed and delivered by wet signatures of both the taxpayer and an authorized agent of the City.

Section 2. Inconsistency. All ordinances or parts of ordinances inconsistent or in conflict with this Ordinance are hereby repealed in their entirety.

Section 3. Effective Date. This Ordinance shall become effective after final reading hereof.

**DONE AND ORDAINED IN COUNCIL ASSEMBLED**, this \_\_\_ day of \_\_\_\_, 2023.

**CITY OF HARTSVILLE, SOUTH CAROLINA**

(SEAL)

\_\_\_\_\_  
Casey Hancock, Mayor

ATTEST: \_\_\_\_\_  
Sherron L. Skipper, City Clerk

First Reading: \_\_\_\_\_, 2023  
Public Hearing: \_\_\_\_\_, 2023  
Final Reading: \_\_\_\_\_, 2023