

SC Business License Tax Standardization Act

Message for Businesses

For many years, businesses raised concerns with legislators about the inconsistencies and complicated processes found around the state among the local governments that collect business license taxes. Legislators came together with the business community and cities and towns to remedy these issues.

This process led to the General Assembly passing the SC Business License Tax Standardization Act, Act 176, in September 2020. Act 176 streamlines the business license process, creating the same process for taxing jurisdictions across the state. As of January 1, 2022, all municipalities in South Carolina that levy a local business license tax must comply with the law.

Details of Act 176:

- Standard due date: April 30
- Standard license year: May 1 – April 30
- Gross income is based on the prior calendar year or business fiscal year
- Standard application as approved by SC Revenue and Fiscal Affairs Office
- All businesses will be listed in the standard class schedule according to their North American Industry Classification System code, or NAICS code
- Standard class schedule is adopted by the SC RFA
- Creation of the Local Business License Renewal Center, an online payment portal where businesses can renew all their local licenses at one time

Act 176 mandates a standard license year for all business licenses in South Carolina: May 1 to April 30. For municipalities to transition from their existing license years, some will temporarily use a shortened license period and others will use a lengthened license period. A business license tax is based on a business's gross income from the prior calendar year regardless of the due date or license period. Businesses will only pay once on their full calendar year's gross income no matter the length of the transitional license year.



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OFFICE OF CLERK & TREASURER
BUSINESS LICENSE & FEES FOR 2022

YOUR BUSINESS LICENSE FEE IS NOW DUE AND PAYABLE
ON OR BEFORE APRIL 30, 2022.

BASED ON THE NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS). THE AMOUNT IS \$30.00 FOR THE FIRST \$1000.00 OF GROSS RECEIPTS AND \$1.10 FOR EACH ADDITIONAL THOUSAND OR FRACTION THEREOF. A 5% PENALTY PER MONTH WILL BE ADDED BEGINNING MAY 1, 2022.

YOUR LANDFILL FEE IN THE AMOUNT OF \$85.81 IS ALSO DUE. THE TOWN OF HONEA PATH IS REQUIRED TO COLLECT THIS FEE FOR ANDERSON COUNTY. THERE IS NO PENALTY FOR THIS FEE.

NEW AND USED CAR DEALERS: DEDUCTIONS ON TRADE-INS AND COST OF GETTING READY FOR RESALE ARE DEDUCTIBLE FROM GROSS RECEIPTS.

A CURRENT FIRE INSPECTION IS DUE **PRIOR** TO ISSUING BUSINESS LICENSE.

PLEASE COMPLETE AND BRING THE ENCLOSED FORM WITH YOU WHEN APPLYING FOR YOUR BUSINESS LICENSE.

THANK YOU FOR YOUR COOPERATION

Standardized Business License Application



City or County: _____

Business Information

Corporate name:	
Name shown to public:	Open date:
Organization type: <input type="checkbox"/> Sole proprietor <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> LP <input type="checkbox"/> Corporation <small>Articles of Organization or Incorporation may be required.</small>	
Business activity/type:	NAICS/SIC/Other code:
Federal ID/SSN #:	State retail sales #:
Mailing address:	
Physical address: <input type="checkbox"/> Inside jurisdiction, Tax parcel #: _____ <input type="checkbox"/> Outside jurisdiction	
Contact name, title:	
Contact phone: _____ Ext. _____	Alternate phone: _____
Fax: _____	Email: _____

Owner or Principal(s) Information

Owner or Principal(s) name(s), title(s): _____	SSN #: _____
Driver's license #: _____	State: _____ Expiration date: _____
Mailing address: _____	
Work phone: _____ Ext. _____	Cell phone: _____
Fax: _____	Email: _____

Job/Project Information

Project start date: _____	Estimated end date: _____
Project location: _____	Tax parcel #: _____
Project type: <input type="checkbox"/> New construction <input type="checkbox"/> Renovation <input type="checkbox"/> Other _____	
General contractor name: _____	
State contractor license #: _____ <small>Copy may be required</small>	State: _____ Expiration date: _____
Master/specialty license #: _____	
Job contact name: _____	Phone: _____
Total gross revenues of contract amount: \$ _____	
Gross revenues, inside jurisdiction: \$ _____	Gross revenues, outside jurisdiction: \$ _____
Value of authorized deductions: \$ _____	Deduction type(s): _____

Contact your city or county business licensing office with questions regarding this form.

Application produced by the South Carolina Business Licensing Officials Association.
The SC Business Licensing Officials Association is an affiliate of the Municipal Association of SC.

Other Information

<input type="checkbox"/> Yes <input type="checkbox"/> No	Buying an existing construction business? <i>If yes, purchased business' name:</i>
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Business leasing space to another business?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Mail business license renewals to mailing address listed in the business information section on the previous page? <i>If not, corporate address:</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Change of use to building?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Erecting a new sign?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Home occupation?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Independent contractors (Form 1099)? <i>If yes, names:</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Leasing property? <i>If yes, landlord name and address:</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Restrictive covenants? If yes, provide copy.
<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you sell food or beverages that are prepared and/or consumed on your premises?

Applicant Certification *(Contact the municipality in which you are doing business to determine if a notarized signature is required.)*

- I hereby certify that all information provided is true and correct to the best of my knowledge and that the gross revenue is accurately reported or estimated for a new business without any unauthorized deduction.
- I certify that assessments, delinquencies and personal property taxes due to the jurisdiction are fully paid.
- I understand that providing false or fraudulent information may result in penalties, business license revocation and/or prosecution to the fullest extent possible.
- I am aware of and understand the jurisdiction's requirements and codes, and the issuance of a business license is contingent upon strict and consistent compliance with all of the jurisdiction's requirements.
- I understand that failure to comply with these requirements may result in business license revocation as well as other compliance or legal efforts.
- I also understand and authorize the jurisdiction and its agents to utilize all information on this application to ensure that all other federal, state and local laws are complied with.

Applicant printed name:	Signature:
Title:	Date:

For Office Use Only

Approved by all necessary departments? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Comments		
Approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date:	
Business license #:	Rate class:	
Rate Base rate: \$	Every \$1,000 after: \$	
Amount due Fee: \$	Penalties: \$	Total: \$
Decal required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Cost/each: \$	Total: \$
Receipt Amount paid: \$	Date paid:	Number of decals:
Staff name:	Signature:	Date:

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