

CHAPTER 7
TAXES, FRANCHISES,
BUSINESS LICENSES

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Article I
Hospitality Tax

§ 7-101. Hospitality tax imposed.

There is hereby imposed a Local Hospitality Tax of Two per cent (2%) On the gross proceeds of the sales of prepared meals and beverages sold in establishments within the Town of Arcadia Lakes (hereafter "Vendor"). Payment of the Hospitality tax established hereby shall be the liability of the customer. (Ordinance of 6/5/2003, effective 7/1/2003; State law reference: S. C. Code 1976, § 6-1-700, et seq.)

§ 7-102. Collection of tax.

The tax imposed by this ordinance shall be collected from the customer when payment for meals or beverages is tendered and shall be held in trust for the benefit of the Town of Arcadia Lakes until remitted as provided in § 7-103 below.

§ 7-103. Remittance of tax to town.

Payment of the hospitality tax established herein shall be remitted by the vendor to the Town of Arcadia Lakes on a monthly basis, along with such return or form as may be established by the Town for such purposes. Payment shall be remitted to the Town not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not received by the Town by the twenty-first day of the month following the month collected or should have been collected, shall be subject to a penalty often (10%) percent of the sum owed and shall continue to incur a monthly penalty of ten (10%) of the sum owed, if not received by the twenty- first day of each and every month thereafter until paid in full. The failure to collect from the customer the tax imposed by this ordinance shall not relieve the vendor from making the required remittance.

§ 7-104. Violation.

The failure of any vendor subject to this ordinance to remit to the Town of Arcadia Lakes the tax imposed by the provisions of this ordinance shall constitute a misdemeanor, punishable by a fine of not more than \$500.00 or imprisonment, for up to thirty (30) days, or both. Each failure to submit payment to the Town when due shall constitute a separate offense.

§ 7-105. Local hospitality tax account.

There is hereby established a special account to be known as the Local Hospitality Tax Account into which the taxes remitted shall be deposited by the Town and used solely for the purposes provided by law.

§ 7-106. Severability.

This ordinance is subject to the constitution and the laws of the State of South Carolina. If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions.

Article II
Franchises

§ 7-201. *Permission to use streets required.*

It shall be unlawful for any person to construct, install, maintain or operate in, on, above or under any street or public place under control of the municipality any line, pipe, cable, pole, structure or facility for utilities, communications, cablevision or other purposes, or to collect refuse without a consent agreement or franchise agreement issued by the municipal council by ordinance which prescribes the term, fees and conditions for use.

(State law reference: S. C. Code 1976, § 5-7-30)

§ 7-202. *Franchise or consent agreement required.*

a. The annual fee for use of streets or public places authorized by a franchise agreement or consent agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by State law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license fees unless specifically provided by the franchise or consent agreement.

b. The franchise fee for a telecommunications company shall be the maximum amount allowed by S. C. Code 1976, § 58-9-2230 upon expiration of existing franchise agreements.

§ 7-203. *Nonexclusive grant.*

The grant of rights to use streets for purposes of serving customers in the town with utilities, communications, and cablevision shall be nonexclusive.

§ 7-204. *Payments to general fund.*

Payments for rights to use streets shall be deposited to the general fund of the town.

§ 7-205. *Indemnification.*

Franchise and consent agreements shall contain provisions for indemnification of the town against liability, claims and costs arising out of the negligence of the operator.

Article III

Business Licenses

§ 7-301. License Required.

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the limits of the Town of Arcadia Lakes, South Carolina, is required to pay an annual license fee for the privilege of doing business and obtain a business license as herein provided.

§ 7-302. Definitions.

The following words, terms and phrases, when used in this ordinance, shall have the meaning ascribed herein:

“Business” means a calling, occupation, profession, or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly.

“Charitable Purpose” means benevolent, philanthropic, patriotic, or eleemosynary purpose which does not result in personal gain to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization. A charitable organization shall be deemed a business subject to a license tax unless the entire net proceeds of its operation, after necessary expenses, are devoted to charitable purposes. Compensation in any form to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

“Classification” means that division of businesses by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by Town Council.

“Gross Income” means the total income of a business, received or accrued, for one calendar year collected or to be collected from business done within the Town, excepting therefrom income from business done wholly outside of the Town on which a license tax is paid to some other municipality or a county and fully reported to the Town. Gross income for brokers or agents means gross commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums collected. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds which are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross income for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Insurance Commission, or other government agency.

“License Official” means the Town Clerk-Treasurer, designated to administer this ordinance.

“Municipality” means the Town of Arcadia Lakes, South Carolina.

“Person” means any individual, firm, partnership, LLP, LLC, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

§ 7-303. Purpose and Duration.

The business license levied by this ordinance 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 a privilege tax. Each license shall be issued for one year and shall expire on December 31. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by Council.

§ 7-304. License Fee.

a. The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 15th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified.

b. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year. The initial fee for an annexed business shall be prorated for the number of months remaining in the license year. No refund shall be made for a business that is discontinued.

§ 7-305. Registration Required.

a. The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; *provided*, a new business shall be required to have a business license prior to operation within the Municipality.

b. 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 and the business deemed appropriate to carry out the purpose of this ordinance by the License Official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross 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 and personal property taxes on business property due and payable to the Municipality have been paid.

d. Insurance agents and brokers shall report the name of each insurance company for which a policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the License Official. An insurance agent not employed by a company shall be licensed as a broker.

§ 7-306. *Deductions, Exemptions, and Charitable Organizations.*

a. No deductions from gross income shall be made except income from business done wholly outside of the Municipality on which a license tax is paid to some other municipality or a county, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to State or federal law. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.

b. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by State or federal law. The License Official shall determine the appropriate classification for each business in accordance with the latest issue of the North American Industry Classification System (NAICS) for the United States published by the Office of Management and Budget. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of liability for payment of any other tax by reason of application of this ordinance.

c. Charitable organizations which have exemptions from state and federal income taxes shall be exempt from a business license tax only in cases where the sponsors, organizers, directors, trustees, or persons who exercise ultimate control of the organization receive no part of the proceeds of operation, and all proceeds are devoted to charitable purposes as defined by this ordinance. Payment of necessary costs of operation and wages to non-management employees will not disqualify a charitable organization from exemption.

§ 7-307. *False Application Unlawful.*

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this ordinance.

§ 7-308. *Display and Transfer.*

a. All persons shall display the license issued to them on the original form provided by the License Official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Municipality.

b. A change of address must be reported to the License Official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the License Official and compliance with zoning and building codes. Failure to obtain the approval of the License Official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

§ 7-309. Administration of Ordinance.

The Town Clerk-Treasurer, as License Official, shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the municipal attorney, assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

§ 7-310. Inspection and Audits.

a. For the purpose of enforcing the provisions of this ordinance the License Official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.

b. The License Official shall make systematic inspections and random audits of all businesses within the Municipality to insure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the License Official shall not release the amount of license taxes paid or the reported gross income of any person by name without written permission of the licensee. Statistics compiled by classifications are public records.

§ 7-311. Assessments, Payment under Protest, Appeal.

a. If a person fails to obtain a business license or to furnish the information required by this ordinance or the License Official, the License Official shall examine such records of the business or any other available records as may be appropriate, and conduct such investigations and statistical surveys as the License Official may deem appropriate to assess a license tax and penalties as provided herein.

b. A notice of assessment shall be served by certified mail. An application for adjustment of the assessment may be made to the License Official within five (5) days after the notice is mailed or the assessment will become final. The License Official shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.

c. A final assessment may be appealed to the municipal Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to Council.

§ 7-312. Delinquent License Fees, Partial Payment.

a. For non-payment of all or any part of the correct license fee, the License Official shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any license fee remains unpaid for sixty (60) days after its due date, the License Official shall report it to the municipal attorney for appropriate legal action.

b. Partial payment may be accepted by the License Official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

§ 7-313. Notices.

The License Official may, but shall not be required to, mail written notices that license fees are due. If notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

§ 7-314. Denial of License.

The License Official shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance *per se*. A decision of the License Official shall be subject to appeal to Council as herein provided. Denial shall be written with reasons stated.

§ 7-315. Suspension or Revocation of License.

When the License Official determines:

- a. A license has been mistakenly or improperly issued or issued contrary to law; or
- b. A licensee has breached any condition upon which the license was issued, or has failed to comply with the provisions of this ordinance; or
- c. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- d. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- e. A licensee has engaged in an unlawful activity or nuisance related to the business;

the License Official shall give written notice to the licensee or the person in control of the business within the municipality by personal service or certified mail that the license is suspended pending a hearing before Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice, unless continued by agreement. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

§ 7-316. Appeals to Council.

a. Any person aggrieved by a decision, final assessment, revocation, suspension, or a denial of a business license by the License Official may appeal the decision to the municipal Council by written request stating the reasons therefor, filed with the License Official within ten (10) days after the payment of the assessment under protest or notice of denial is received. Payment under protest shall be a condition precedent to appeal.

b. An appeal or a hearing on revocation shall be held by the municipal Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice, unless continued by agreement. At the hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council shall govern the hearing. Council shall by majority vote of members present render a written decision based on findings of fact and application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

c. No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

§ 7-317. Confidentiality.

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of the license ordinance.

§ 7-318. Violations.

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

§ 7-319. Severability.

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

§ 7-320. Classification and Rates.

a. The sectors of businesses included in each Rate Class are listed with the United States North American Industry Classification System (NAICS) codes. The alphabetical index in this ordinance is a tool for classification, not a limitation on businesses subject to a license tax. The License Official shall determine the proper class for a business according to the applicable NAICS manual, whether or not the business is listed in the alphabetical index. A business class which is not listed in the rate class or numerical indexes is not subject to a license tax.

b. The license fee for each Class of businesses subject to this ordinance shall be computed in accordance with the following rates.

RATES

RATE CLASS	INCOME: 0 - \$2000 MINIMUM FEE	ALL OVER \$2000 Rate per Thousand or fraction thereof
1	\$40.00	\$0.40
2	\$40.00	\$0.55
3	\$40.00	\$0.70
4	\$40.00	\$0.85
5	\$40.00	\$1.00
6	\$40.00	\$1.15
7	\$40.00	\$1.30
8	See individual business	in Class 8.

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.

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.

NAICS 23 - Contractors, Construction, All Types

A. Having permanent place of business within the municipality		
Minimum on first \$2,000.....	\$40.00	PLUS
Per \$1,000, or fraction over \$2,000 from all work.....		\$ 0.70
B. Non-resident (no permanent place of business in the municipality)		
Minimum on first \$2,000.....	\$40.00	PLUS
Per \$1,000, or fraction, over \$2,000).....		\$ 1.40
(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.

NAICS 482 - Railroad Companies - (See Code § 12-23-210)..... \$25.00

NAICS 5171, 5172 - Telephone Companies:

a. Notwithstanding any other provisions of the Business License Ordinance, business license taxes for retail telecommunications service as defined in S. C. Code §58-9-2200, including but not limited to those services described in North American Industry Classification System (NAICS) 5171 and 5172, shall pay an annual business license fee based on gross income.

b. Pursuant to S. C. Code § 58-9-2220, the following business license tax schedule shall apply to the gross income from retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality.

Rate for license taxes due in the year 2004 and each year thereafter:

The rate set by State statute on gross income for the preceding year.

For a business in operation for less than one year, the amount of business license tax authorized by this section shall be computed on a twelve-month projected income.

c. The telecommunications business license tax shall be due on January 1 in each year. Declining rates shall not apply. Taxes are payable without penalty by January 31 following the due date. After January 31, the delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

d. Exemptions for income from business in interstate commerce are not permitted. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

e. Nothing in this ordinance shall be interpreted to interfere with a franchise agreement or contractual agreement entered into with a telecommunications provider prior to December 31, 1997.

f. As authorized by S. C. Code § 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code § 58-9-2200 in the form attached hereto is approved, and the Mayor is authorized to execute it.

NAICS 5175 - Television, Cable or Pay,

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

Cable television services not using public streets:

Minimum on first \$2,000.....	\$40.00	PLUS
Per \$1,000, or fraction, over \$2,000.....	\$1.45	

NAICS 22112 - Electric Power Distribution See Consent or Franchise

NAICS 22121 - Natural Gas Distribution See Consent or Franchise

NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Retail - (except auto supply stores)

Minimum on first \$2,000..... \$40.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$0.40

Gross receipts for this classification shall include full sales price without deduction for trade-ins.
Dealer transfers shall not be included in gross receipts.

NAICS 45439 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales, direct retail sales of merchandise. [Non-resident rates apply]

- a. Regular activities [more than two sale periods of more than three days each per year]
Minimum on first \$2,000..... \$40.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.45
- b. 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..... \$40.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$0.40

NAICS 5241 - Insurance Companies:

On gross premiums collected through offices or agents located in the municipality, wherever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality

NAICS 52411 - Life, Health and Accident 0.75% of Gross Premiums

NAICS 524126 - Fire and Casualty (Licensed in SC) 2% of Gross Premiums

NAICS 524127 - Title Insurance 2% of Gross Premiums

NAICS 524210 - Brokers for Fire & Casualty Insurers - non-admitted:

On gross premiums collected on policies of companies not licensed in South Carolina, the agent or broker shall pay annually, with copy of the report showing location of the risks insured..... 2% of Gross Premiums

Premiums for non-admitted business are not included in gross commissions for license under Rate Class 7 for other business.

Notwithstanding any other provision of this ordinance, license taxes for insurance companies and brokers for non-admitted insurers shall be payable on or before May 31 in each year without penalty. Pursuant to S.C. Code §5-7-300, the agreement with the Municipal Association of South Carolina on file with the Clerk-Treasurer for Collection of current and delinquent license taxes from insurers and brokers is approved.

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

Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or 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]**

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

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]**

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)]

§ 7-321. RATE CLASS INDEX

RATE CLASS 1

<u>NAICS</u>	<u>Business Sector</u>
442	Furniture and Home Furnishing Stores
445	Food and Beverage Stores
446	Health and Personal Care Stores
451	Sporting Goods, Hobby, Book, Music Stores
722	Eating and Drinking Places, Food Services, Restaurants, Caterers
813	Membership Organizations
92	Public Administration

RATE CLASS 2

<u>NAICS</u>	<u>Business Sector</u>
4413	Automotive Parts, Tire Stores
443	Electronics and Appliance Stores
444	Building Material, Garden Equipment and Supply
448	Clothing and Accessory Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers, except peddlers
45421	Vending Machines
811	Repair and Maintenance Services

RATE CLASS 3

<u>NAICS</u>	<u>Business Sector</u>
48	Transportation, except rail

Arcadia Lakes Town Code

RATE CLASS 4

<u>NAICS</u>	<u>Business Sector</u>
711	Arts, Sports and Promoters of Events
713	Amusement and Recreation, except coin-operated machines & gambling
812	Personal Care, Barber, Beauty, Laundry

RATE CLASS 5

<u>NAICS</u>	<u>Business Sector</u>
49	Storage and Couriers

RATE CLASS 6

<u>NAICS</u>	<u>Business Sector</u>
511	Information, Newspapers, Publishers
522	Consumer Finance, Mortgage Brokers, Credit Card Issuing (except banks and pawnshops)
523	Security and Commodity Brokers
61	Education Services
62	Health Care and Social Assistance

RATE CLASS 7

<u>NAICS</u>	<u>Business Sector</u>
516	Internet Publishers
5179	Other Telecommunications, specialized services
518	Internet Service Providers and Data Processing Services, on line
5242	Insurance Agencies, except brokers for non-admitted insurers
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises

RATE CLASS 8

<u>NAICS</u>	<u>Business Sector</u>
2211	Electric Utilities
2212	Gas Utilities
23	Construction Contractors, all types
4411	Automobile Dealers
4412	Other Motor Vehicle Dealers
45439	Peddlers, Direct Selling
482	Rail Transportation
5171	Telecommunications, wired
5172	Telecommunications, cellular
5175	Cable Television
5241	Insurance Carriers
52421	Brokers for Non-admitted Insurance Carriers
7131	Amusement Machines, except gambling [Type I and Type II]
7132	Nonpayout Amusement Machines [Type III]

§ 7-322. NAICS NUMERICAL INDEX

NAICS Code	Rate Class	NAICS Sector Description
2211	8	Electric Utilities
2212	8	Gas Utilities
23	8	Construction Contractors, all types
4411	8	Automobile Dealers
4413	2	Automotive Parts, Tire Stores
442	1	Furniture and Home Furnishing Stores
443	2	Electronics and Appliance Stores
444	2	Building Material, Garden Equipment and Supply
445	1	Food and Beverage Stores
446	1	Health and Personal Care Stores
448	2	Clothing and Accessory Stores
451	1	Sporting Goods, Hobby, Book, Music Stores
452	2	General Merchandise Stores
453	2	Miscellaneous Store Retailers
454	2	Nonstore Retailers, except peddlers
45421	2	Vending Machines
45439	8	Peddlers, Direct Selling
48	3	Transportation, except rail
482	8	Rail Transportation
49	4	Storage and Couriers
511	6	Information, Newspapers, Publishers
516	7	Internet Publishers
5171	8	Telecommunications, wired
5172	8	Telecommunications, cellular
5175	8	Cable Television
5179	7	Other Telecommunications
518	7	Internet Service Providers and Data Processing Services, on line
522	6	Consumer Finance, Mortgage Brokers, Credit Card Issuing, except banks & pawn
523	6	Security and Commodity Brokers
5241	8	Insurance Carriers
5242	7	Insurance Agencies, except brokers for non-admitted insurers
52421	8	Brokers for Non-admitted Insurance Carriers
53	7	Real Estate and Rental
54	7	Professional, Scientific, and Technical Services
55	7	Management of Companies and Enterprises
61	6	Education Services
62	6	Health Care and Social Assistance
711	4	Arts, Sports and Promoters of Events
713	4	Amusement and Recreation, except coin-operated machines & gambling
7131	8	Amusement Arcades, except gambling [Sec. 12-21-2720(A)(1) and (2)]
7132	8	Nonpayout Amusement Machines [Sec. 12-21-2720(A)(3)]
722	1	Eating and Drinking Places, Food Services, Restaurants, Caterers
811	2	Repair and Maintenance Services
812	4	Personal Care, Barber, Beauty, Laundry
813	1	Membership Organizations
92	1	Public Administration