

The License Official shall determine the proper class for a business according to the NAICS codes.

Any person intending to open or re-open a business in the Town of Pendleton must submit an application for business license to Town Council for consideration prior to opening or re-opening said business. Granting of said request is entirely at the discretion of Pendleton Town Council. Council reserves the right to withdraw any business license issued.

If a business operating under town license changes hands during the year, a fee of \$15.00 will be charged to the new owner. However, before such license for exchange of ownership is issued, all taxes, fees, etc., due the town for the business, must be paid.

All "in town" businesses must pay an annual Solid Waste Tipping Fee, due and payable when obtaining a business license. This fee is ESTABLISHED AND MANDATED BY ANDERSON COUNTY to help defray the cost of solid waste. (see SECTION 3 for penalties). *Apartment complexes and home occupations are exempt from this section.

Said business license fee shall be assessed according to the following schedule.

A. AMUSEMENTS:

Pin ball machines, music machines, pool tables and other similar devise, except vending machines, when operated as separate and distinct business shall be taxed at \$12.50 per machine. Revenues from amusement machines should not be included in gross receipts when applying for a normal business license as described in SECTION 1 B below.

B. BUSINESS OPERATIONS AND PROFESSIONAL SERVICES:

All business operations and professional services will pay a fee based on gross receipts in the Town of Pendleton. All in town businesses must provide a copy of their Federal Tax Return or other documentation of proof of gross receipts attached with Business license Application to the Treasurer. Businesses located outside of town limits which are conducting business inside town limits must submit documentation of gross receipts for work performed in town attached with Business License Application to Treasurer. All gross receipts of business conducted outside the Town of Pendleton may be deducted if reported to another municipality. Receipts from these deductions must be provided with Business License Application.

All professions required to have a State License for type of work, business or profession, must submit a copy of

current State Card or License with Business License Application.

Any person owning or having any financial interest in two (2) or more units of residential or one (1) or more units of commercial property, which units of property are for rent or lease, regardless of whether said units are at the same location within the Town Limits of Pendleton, shall be considered in the rental business and shall pay a business license fee based on the rates shown immediately below in this SECTION 1 B.

Business operation and professional services will pay a fee based on gross receipts as follows:

Receipts \$0 to \$2,000.....	\$25.00
Receipts \$2,001 to \$7,500.....	\$35.00
Receipts \$7,501 to \$10,000.....	\$60.00
Receipts \$10,001 to \$15,000.....	\$75.00
Receipts \$15,001 to \$20,000.....	\$90.00
Receipts \$20,001 to \$25,000.....	\$115.00
Receipts \$25,001 to \$30,000.....	\$120.00
Over \$30,001.....	\$120.00 Plus the

following fees for receipts of \$30,001: \$1.00 for each additional \$1,000 or major portion thereof up to \$500,000; plus \$.50 per additional \$1,000 for all over \$500,000.

C. 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 renewed business without deductions for any divided, 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 on property or a risk located within the municipality shall be deemed to have been collected within the municipality.

Life, Health & Accident.....	0.75% of Gross Premiums (Declining rates shall not apply)
Fire & Casualty.....	2% of Gross Premiums (Declining rates shall not apply)
Title Insurance.....	2% of Gross Premiums

(Declining rates shall not apply)

Brokers for Fire & Casualty-Non-admitted:

On gross premiums collected on policies of companies no licensed in South Carolina, the broker shall pay annually, to the Municipal Association of South Carolina, along with a copy of the report required by the Insurance Commission showing location of the risk insured.....2% of Gross Premiums

(Premiums for non-admitted businesses are not included in broker's gross commissions for other business. Declining rates shall not apply)

1. Notwithstanding any other provisions 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. The penalty for delinquent payments shall be five percent (5%) of the tax due per month, or portion thereof, after the due date until paid.

2. Exemptions in business license ordinance for income from businesses in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

3. Pursuant to S.C. code Ann. Paragraph 5-7-300, the Agreement with Municipal Association of SC for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted Insurers in the form attached hereto is approved and the Mayor is authorized to execute it.

D. TELECOMMUNICATION:

1. For the first \$25,000 of recurring local service revenues from customers within the limits of the Town.....\$250.00

2. For the next \$175,000 such local service revenues \$5.00 per \$1,000 or fraction thereof.

3. For all such local service revenues in excess of \$200,000.....Add \$1.00 per \$1,000 or fraction thereof.

E. FIREWORKS (Retail)

In accordance with State Law.....\$50.00

This license expires July 15

F. PEDDLERS:

Defined as on who offers merchandise for sale along the street or from door to door.

\$50.00 plus \$1.00 per \$1,000 gross Sales or major portion thereof.

G. JUNIOR BUSINESS LICENSE.....\$15.00

Any person under the age of eighteen (18) may purchase a Junior Business License. A business operating

under a Junior Business License may not employ any person over seventeen (17) years of age.

Eleemosynary organizations may be excluded from paying a license fee.

SECTION 2

The said license fee shall be due not later than April 30th, and upon payment to the Treasurer of said Town of Pendleton, the Treasurer shall issue to the person or persons, firm or corporation so paying the same, a license certificate signed by Treasurer of the town and said certificate shall operate as a receipt for the sum or sums paid.

Said license certificate shall be displayed prominently at place of business.

SECTION 3

Any person firm or corporation failing to pay the license fee as provided in this ordinance by April 30th shall be liable to a penalty. Beginning the first day of May and the first day of each month thereafter, a 5% penalty, shall be added until the balance is paid. These penalties shall not be waived. After June 30th, the account will be subject to legal action as set forth in SECTION 4.

SECTION 4

Any person, firm, or corporation failing to obtain a business license, as provided in this ordinance, shall be subject to prosecution in the Town Court and upon conviction thereof, may be required to pay a fine not to exceed \$500.00 and/or serve a sentence of not more than thirty (30) days for each and every offense. In addition to prosecution the Town may bring civil proceedings to require the business closed until the business license is obtained.

SECTION 5

License fees based on business volume will be accepted by a firm's statement of business, subject to confirmation by report of South Carolina's Tax Commission. In case of doubt concerning accuracy, the Town will request an audit at the expense of the taxpayer. Existing businesses shall pay license fees based on prior year's volume. New businesses shall pay license fees based on estimate of first year's volume, subject to adjustment at end of year.

All Ordinances in conflict with this Ordinance are hereby repealed.

INTRODUCED in Council duly assembled the 1st day of February, 2010.

ENACTED AND ORDAINED into an Ordinance at Second and Final Reading the 16th day of March 2010.

MAYOR: S. Randy Hayes

COUNCIL Ward 1-Bruce Kalley

MEMBERS: Ward 2-Sandra Gantt

Ward 3-M.D.Jackson

Ward 4-Frank Crenshaw

ORDINANCE NO. 10-01 "AN ORDINANCE TO AMEND THE BUSINESS LICENSE ORDINANCE FOR THE TOWN OF PENDLETON, SOUTH CAROLINA"



AN ORDINANCE for the purpose of helping to defray the general operating expenses for the Town of Pendleton BE IT ORDAINED by the Mayor and Council of the Town of Pendleton, South Carolina, in Council assembled and by the authority of the same that from and after the passage of this Ordinance, a business license fee for the purpose of raising funds to help defray the current expenses of said Town of Pendleton shall be due and payable annually from all persons, firms or corporations doing business within the corporate limits of the said Town of Pendleton as follows:

In accordance with the Town business License Ordinance printed below, your business license fee for the year is payable at the Town Hall and due no later than April 30th. See SECTION 3 for penalties.

SECTION 1

All persons, firms, and corporations, whether individuals, mercantile, manufacturing or otherwise, owning, operating or conducting any type of business, for the purpose of profit or gain, shall pay into the treasury of said Town of Pendleton, South Carolina, a business license fee. Said fee shall be due for each business operated with a separate and distinct federal identification number and/or for each business which collects and reports separate and distinct federal and/or state tax returns, and/or for each business which collects and reports separate and distinct S.C. Sales Tax collections (even though such business may be owned and/or operated by the same person, firm, or corporation in the same building or location with another business). Every business shall be classified in accordance with the United States North American Industry Classification System (NAICS) codes.