

ORDINANCE NO. 25-1037

**AN ORDINANCE TO AMEND SUMTER COUNTY CODE OF ORDINANCES,
CHAPTER 26, ARTICLE II, SECTION 26-45, RELATING TO THE BUSINESS
LICENSE CLASS SCHEDULE, AS REQUIRED BY ACT 176 OF 2020, AND THE
BUSINESS LICENSE RATE SCHEDULE**

WHEREAS, Sumter County is authorized by S.C. Code Section 4-9-30(12) to impose a business license on gross income;

WHEREAS, by Act No. 176 of 2020, the South Carolina General Assembly enacted comprehensive legislation, codified in the South Carolina Code of Laws in Sections 6-1-400 through 6-1-420, (the "Standardization Act") that affects the law related to local government business licenses beginning January 1, 2022; and

WHEREAS, the Standardization Act requires that by December thirty-first of every odd year, each county and municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "Association") and adopted by the Director of the Revenue and Fiscal Affairs Office; and

WHEREAS, following the enactment of the Standardization Act, Sumter County enacted Ordinance Number 23-994 on December 12, 2023, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance"); and

WHEREAS, the Sumter County Council (the "Council") now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act and the Current Business License Rate Schedule; and

WHEREAS, the Council also desires to establish a revised rate schedule to maintain an anticipated revenue neutral total for the County business license tax as a result of the revised class schedule,

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF SUMTER COUNTY, SOUTH CAROLINA, AT ITS REGULAR MEETING DULY ASSEMBLED AND BY THE AUTHORITY THEREOF:

SECTION 1. New Appendix A and Appendix B: Sumter County hereby amends Appendix A and Appendix B referenced in Section 26-45 of its Code of Ordinances, so that:

Appendix A to the Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended and restated as set forth on the attached Exhibit A to this Ordinance.

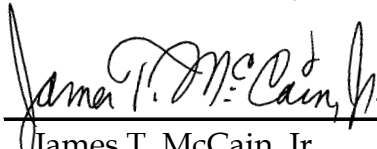
Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," are hereby amended and restated as set forth on the attached Exhibit B.
- (b) Class 9 in Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," shall remain in full force and effect as set forth in the Current Business License Ordinance.

SECTION 2. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2026.

This Ordinance is done, ratified and adopted November 25, 2025.

THE COUNTY COUNCIL FOR SUMTER COUNTY, SOUTH CAROLINA

BY: 
James T. McCain, Jr.
ITS: Chairman

ATTEST:

By: 
Amanda Winn-Mitchum
Its: Clerk of County Council

First Reading: October 28, 2025.

Public Hearing: November 25, 2025.

Second Reading: November 11, 2025.

Third Reading and Adoption: November 25, 2025.

Exhibit A: Amendment to Appendix A of the
Current Business License Ordinance

APPENDIX A
BUSINESS LICENSE RATE SCHEDULE

Application Fee: \$50.00

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$25.00	\$1.20
2	\$30.00	\$1.40
3	\$35.00	\$1.70
4	\$40.00	\$2.00
5	\$45.00	\$2.30
6	\$50.00	\$2.50
7	\$55.00	\$2.95
8.1	\$50.00	\$0.90
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machine	
8.6	\$50 + \$5.00 per table	\$2.50
9.1	\$40.00	\$2.00
9.2	\$50.00	\$2.60
9.3	\$25.00	\$0.85
9.5	\$225.00	\$1.40
9.6	\$100.00	\$2.60
9.7	\$250.00	\$5.25

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within Sumter County.

DECLINING RATES

Declining Rates apply to all Classes for gross income in excess of \$1,000,000 unless otherwise specifically provided for in this article.

Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000
0 – 1	100%
1 – 2	50%
2 – 3	45%
3 – 4	40%
4 – 5	35%
5 – 6	30%
6 – 7	25%
7 – 8	20%
8 – 9	15%
OVER 9	10%

**Exhibit B: Amendment to Classes 1 – 8 in Appendix B of the
Current Business License Ordinance**

APPENDIX B

Classes 1 – 8: Business License Class Schedule by NAICS Codes

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	3
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 – 49	Transportation and warehousing	2
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	6
54	Professional, scientific, and technical services	4
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	3
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	
Class 8	Subclasses	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.6

2025 Class Schedule is based on a three-year average (2019 – 2021) of IRS statistical data.

CLASS 9 RATES

In accord with S.C. Code section 6-1-400(G)(2), Class 9 consists of additional subclassifications for which the Council has determined a rational basis exists for individually designated rates rather than those derived from IRS statistics. This determination is based on particularized considerations for economic stimulus or for enhanced or disproportionate demands for municipal services and infrastructure.

Non-resident rates do not apply except where indicated.

9.1 NAICS 423930 - Junk or Scrap Dealers [Non-resident rates apply].

Minimum on first \$2,000.....\$40.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.00

9.2 NAICS 522298 - Pawn Brokers [All Types].

Minimum on first \$2,000.....\$50.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.60

9.3 NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Farm Machinery or Retail. (except auto supply stores - see 4413)

Minimum on first \$2,000..... \$25.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$0.85

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

9.5 NAICS 713290 - Bingo halls, parlors.

Minimum on first \$2,000..... \$225.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$1.40

9.6 NAICS 711190 - Carnivals and Circuses.

Minimum on first \$2,000.....\$100.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.60

9.7 NAICS 722410 - Drinking Places, bars, lounges, cabarets (Alcoholic beverages consumed on premises).

Minimum on first \$2,00.....\$250.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.25

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

ORDINANCE NO. 24-996

AN ORDINANCE TO AMEND SUMTER COUNTY BUSINESS LICENSE ORDINANCE

WHEREAS, Sumter County Council previously enacted Ordinance 21-968 adopting a revised Business License Ordinance in accordance with the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-40 to 6-1-420; and

WHEREAS, the Sumter County Ordinance 21-968 is codified in Chapter 26, Article II, Sections 26-23 through 26-45 of the Code of Ordinances for Sumter County South Carolina; and

WHEREAS, Sumter County Council desires to amend certain parts of the Sumter County Business License Ordinance,

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF SUMTER COUNTY, SOUTH CAROLINA, AT ITS REGULAR MEETING DULY ASSEMBLED AND BY THE AUTHORITY THEREOF:

Chapter 26, Article II, Sections 26-36 and 26-37 of the Code of Ordinances for Sumter County South Carolina are hereby amended to read as follows:

Sec. 26-36. Denial of license.

The license official may deny a license to an applicant when the license official determines:

- (1) The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- (2) The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- (3) **The applicant, licensee, prior licensee or the person in control of the business has been convicted within the last three years of a crime directly related to a business enterprise for which the license is sought;¹**
- (4) **The applicant, licensee, prior licensee or the person in control of the business has engaged in nuisance activities directly related to a business enterprise for which the license is sought in the County or in another jurisdiction;**
- (5) The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the county of any tax or fee;
- (6) **The applicant, licensee or the person in control of the business has actual knowledge or notice of any person or employee of the licensee that has committed a crime on the business premises or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or**

¹ The bold font indicates the revised language but will not be used in the codification.

- (7) The license for the business or for a similar business of the licensee in the county or another jurisdiction has been denied, suspended, or revoked in the previous license year.

A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Sec. 26-37. Suspension or revocation of license.

When the license official determines:

- (1) A license has been mistakenly or improperly issued or issued contrary to law;
- (2) A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this article;
- (3) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- (4) **A licensee has been convicted within the last three years of a crime directly related to a business enterprise for which the original license was issued;**
- (5) **A licensee has engaged in nuisance activity directly related to a business enterprise for which the license was issued;** or
- (6) A licensee is delinquent in the payment to the county of any tax or fee.

The license official may give written notice to the licensee or the person in control of the business within the county by personal service or mail that the license is suspended pending a single hearing before council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this article.

This Ordinance shall take effect upon third reading.

This Ordinance is done, ratified and adopted March 26, 2024.

THE COUNTY COUNCIL FOR SUMTER COUNTY,
SOUTH CAROLINA (SEAL)

BY: James T. McCain, Jr.
James T. McCain, Jr.

Its: Chairman

ATTEST:

Mary W. Blanding
Mary W. Blanding
Its: Clerk of County Council

First Reading: February 27, 2024.

Second Reading: March 12, 2024.

Public Hearing: March 12, 2024

Third Reading and Adoption: March 26, 2024.

AN ORDINANCE TO ADOPT A REVISED BUSINESS LICENSE ORDINANCE IN ACCORDANCE WITH THE BUSINESS LICENSE STANDARDIZATION ACT (2020 ACT NO. 176)

WHEREAS, in September 2020, the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the "Act"); and

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license year of May 1 through April 30; and

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to utilize the Act's standardized business license requirements and class schedule; and

WHEREAS, the Act requires all municipalities and counties to update their business license class schedules every odd year based on the latest available IRS statistics; and

WHEREAS, in establishing the rates for the business license taxes set out in the 2022 Business License Ordinance, the Council has determined, as contemplated by new S.C. Code section 6-1-400(G)(1) and (2), that, in addition to the sound basis of taxation using IRS statistics on profitability, a rational basis also exists for particularized treatment of certain business subclassifications in Class 8 and 9 with individually designated rates, for reasons of economic stimulus or in consideration of the enhanced or disproportionate demands for County services or infrastructure; and

WHEREAS, in order to comply with the requirements of the Act, the County of Sumter (the "County") has prepared the attached 2022 Business License Ordinance, codified as County Code sections 26-23 through 26-45, which is incorporated herein by this reference,

NOW THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF THE COUNTY OF SUMTER, SOUTH CAROLINA, AT ITS REGULAR MEETING DULY ASSEMBLED AND BY THE AUTHORITY THEREOF:

1. The attached 2022 Business License Ordinance, to be codified as Sections 26-23 through 26-45 of Article II of Chapter 26 of the County Code, is hereby adopted and incorporated by this reference, and shall become effective beginning with the business license period commencing on May 1, 2022 ("the Effective Date"). The attached Appendix A ("Business License Rate Schedule"), including Class 8 Rates and Class 9 Rates, and the attached Appendix B ("Business License Class Schedule by NAICS Code"), also are hereby adopted and incorporated by this reference, and also shall become effective commencing on the Effective Date.

2. Current Appendix A and Appendix B, and current County Code sections 26-23 through 26-42, related to business licensing, shall be repealed and replaced in their entirety by the attached beginning with the Effective Date, with the following exceptions:

- (a) Any ordinances of the County related to collections programs administered by the Municipal Association of South Carolina, including without limitation, the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCPP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force and effect in accordance with their terms except to the extent specifically amended by the 2022 Business License Ordinance, and
- (b) The repeal shall not affect any previous or pending prosecution or civil action for enforcement of the repealed ordinances or County Code sections, or for collection of any business license taxes or penalties or interest arising from the repealed ordinances or County Code sections, and neither shall the repeal prevent such a prosecution or civil action from being commenced for any violation occurring prior to the repealing of the ordinances or County Code sections.

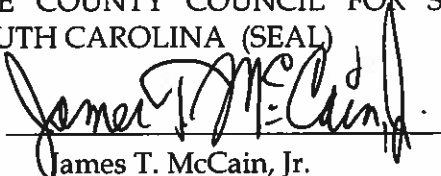
3. The repeal provided for in section 2 hereof shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance that is repealed by this Ordinance.

4. If any section, subsection, or clause of this Ordinance, or the new Article II of Chapter 26 of the County Code, or the new Appendices, shall be deemed or determined to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

Following adoption of this Ordinance on its third and final reading, the attached 2022 Business License Ordinance, Appendix A, and Appendix B, along with the remaining provisions of this Ordinance, shall become effective, as provided above, beginning with the business license period commencing on May 1, 2022.

ADOPTED IN COUNCIL ASSEMBLED THIS 14th DAY OF December, 2021.

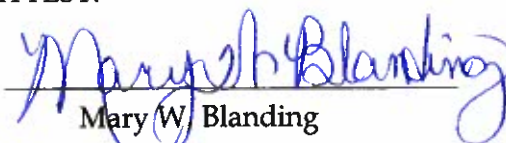
THE COUNTY COUNCIL FOR SUMTER COUNTY,
SOUTH CAROLINA (SEAL)

BY: 

James T. McCain, Jr.

ITS: Chairman

ATTEST:



Mary W. Blanding

Its: Clerk of County Council

First Reading: November 23, 2021.

Second Reading: November 30, 2022.

Public Hearing: December 14, 2022

Third Reading and Adoption: December 14, 2022.

APPENDIX A
BUSINESS LICENSE RATE SCHEDULE

Application Fee: \$50.00

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$ 25.00	\$ 1.15
2	\$ 30.00	\$ 1.30
3	\$ 35.00	\$ 1.60
4	\$ 40.00	\$ 1.90
5	\$ 45.00	\$ 2.20
6	\$ 50.00	\$ 2.50
7	\$ 55.00	\$ 2.80
8.1	\$ 50.00	\$ 0.85
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machine	
8.6	\$5.00 per table	
9.1	\$ 40.00	\$ 1.90
9.2	\$ 50.00	\$ 2.50
9.3	\$ 25.00	\$ 0.80
9.41	\$ 500.00	\$ 5.00
9.42	\$ 5.00	\$ 2.50
9.5	\$ 225.00	\$ 1.30
9.6	\$ 100.00	\$ 2.50
9.7	\$ 250.00	\$ 5.00

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the County.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0 - 1	100%
1 - 2	50%
2 - 3	45%
3 - 4	40%
4 - 5	35%
5 - 6	30%
6 - 7	25%
7 - 8	20%
8 - 9	15%
OVER 9	10%

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, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the County also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on County services or infrastructure.

Non-resident rates do not apply except where indicated.

8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the County:

Minimum on first \$2,000.....	\$ 50.00 PLUS
Each additional 1,000.....	\$ 0.85

Non-resident rates apply to contractors that do not have a permanent place of business within the County. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

No contractor shall be issued a business license until all state and County 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.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the 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 tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for

which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Railroad Companies (See S.C. Code § 12-23-210).

8.3 Reserved.

8.4 Reserved.

8.51 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].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine \$12.50 Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

8.6 NAICS 713990 – Billiard or Pool Rooms, all types. (A) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that; PLUS, (B) with respect to gross income from the entire business in addition to the tax authorized by state law for each table:

Minimum on first \$2,000.....	\$50.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$2.50

CLASS 9 RATES

In accord with S.C. Code section 6-1-400(G)(2), Class 9 consists of additional subclassifications for which the Council has determined a rational basis exists for individually designated rates rather than those derived from IRS statistics. This determination is based on particularized considerations for economic stimulus or for enhanced or disproportionate demands for municipal services and infrastructure.

Non-resident rates do not apply except where indicated.

9.1 NAICS 423930 – Junk or Scrap Dealers [Non-resident rates apply].

Minimum on first \$2,000.....\$40.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$1.90

9.2 NAICS 522298 – Pawn Brokers [All Types].

Minimum on first \$2,000.....\$50.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.50

9.3 NAICS 4411, 4412 – Automotive, Motor Vehicles, Boats, Farm Machinery or Retail.

(except auto supply stores - see 4413)

Minimum on first \$2,000.....\$25.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$0.80

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

NAICS 454390 – Peddlers, Solicitors, Canvassers, Door-To-Door Sales.

Direct retail sales of merchandise. [Non-resident rates apply]

9.41 Regular activities [more than two sale periods of more than three days each per year]

Minimum on first \$2,000.....\$500.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.50

9.42 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.....\$5.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.50

Applicants for a license to sell on private property must provide written authorization from the property owner to use the intended location.

9.5 NAICS 713290 – Bingo halls, parlors.

Minimum on first \$2,000\$225.0 PLUS
Per \$1,000, or fraction, over \$2,000\$1.30

9.6 NAICS 711190 – Carnivals and Circuses.

Minimum on first \$2,000\$100.00 PLUS
Per \$1,000, or fraction, over \$2,000\$2.50

9.7 NAICS 722410 – Drinking Places, bars, lounges, cabarets (Alcoholic beverages consumed on premises).

Minimum on first \$2,000 \$250.00_ PLUS
Per \$1,000, or fraction, over \$2,000\$5.00

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

APPENDIX B

BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
23	Construction	8.10
31-33	Manufacturing	2.00
42	Wholesale trade	1.00
423930	Recyclable Material Merchant Wholesalers (Junk)	9.10
44-45	Retail trade	1.00
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
454390	Other Direct Selling Establishments (Peddlers)	9.41 & 9.42
48-49	Transportation and warehousing	2.00
482	Rail Transportation	8.20
51	Information	4.00
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
52	Finance and insurance	7.00
522298	Pawnshops	9.20
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
711190	Other Performing Arts Companies (Carnivals and Circuses)	9.60
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713290	Bingo Halls	9.50
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
721	Accommodation	3.00
722	Food services and drinking places	1.00

722410	Drinking Places (Alcoholic Beverages)	9.70
81	Other services	5.00

Note: Class Schedule is based on 2017 IRS data.

AN ORDINANCE AMENDING THE SUMTER COUNTY CODE OF ORDINANCES; CHAPTER 26 Article II, LICENSES, PERMITS AND MISCELLANEOUS BUSINESS REGULATIONS, BY AMENDING THE BUSINESS LICENSE CLASS SCHEDULE TO MAKE CONFORMING CHANGES AS REQUIRED BY ACT 176 OF 2020.

WHEREAS, Sumter County is authorized by S.C. Code Section 4-9-30(12) to impose a business license tax on gross income;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act, which is codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, the Standardization Act requires that by December thirty-first of every odd year, each local government levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "Association") and adopted by the Director of the Revenue and Fiscal Affairs Office;

WHEREAS, following the enactment of the Standardization Act, Sumter County Council enacted Ordinance No. 21-968 on December 14, 2021, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

WHEREAS, the Sumter County Council now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act, and to make other minor amendments as recommended by the Association;

NOW, THEREFORE, BE IT ORDAINED BY SUMTER COUNTY COUNCIL:

SECTION 1. Amendments to Appendix A. Appendix A to the Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended as follows:

(a) Class 8.3 is hereby amended by removing the word "Reserved." and adding the words "NAICS 517111, 517112, 517122 – Telephone Companies."

(b) Class 8.6 is hereby amended and restated in its entirety to read as follows: "8.6 NAICS Code Varies – Billiard or Pool Tables. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.

(c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

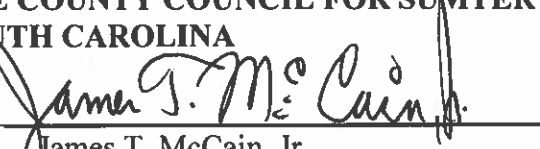
SECTION 2. Amendments to Appendix B. Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," are hereby amended and restated as set forth on the attached Exhibit A.
- (b) Class 9 in Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," shall remain in full force and effect as set forth in the Current Business License Ordinance.
- (c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

SECTION 3. Conflicting Ordinances. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. Effective Date. Except as otherwise provided, this ordinance shall be effective upon Third Reading and shall be enforced from and after May 1, 2024.

THE COUNTY COUNCIL FOR SUMTER COUNTY
SOUTH CAROLINA

BY: 

James T. McCain, Jr.

ITS: Chairman

ATTEST:

BY: 

Mary W. Blanding

ITS: Clerk to County Council

First Reading: December 7, 2023.

Second Reading: December 12, 2023.

Third Reading and Adoption: December 20, 2023

**Exhibit A: Amendment to Classes 1 – 8 in Appendix B of the
Current Business License Ordinance**

APPENDIX B

Classes 1 – 8: Business License Class Schedule by NAICS Codes

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	2
22	Utilities	1
31 – 33	Manufacturing	3
42	Wholesale trade	1
44 – 45	Retail trade	1
48 – 49	Transportation and warehousing	1
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	7
54	Professional, scientific, and technical services	5
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	4
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	4
Class 8	Subclasses	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.6

2023 Class Schedule is based on a three-year average (2017 - 2019) of IRS statistical data.

ORDINANCE NO. 24-996

AN ORDINANCE TO AMEND SUMTER COUNTY BUSINESS LICENSE ORDINANCE

WHEREAS, Sumter County Council previously enacted Ordinance 21-968 adopting a revised Business License Ordinance in accordance with the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-40 to 6-1-420; and

WHEREAS, the Sumter County Ordinance 21-968 is codified in Chapter 26, Article II, Sections 26-23 through 26-45 of the Code of Ordinances for Sumter County South Carolina; and

WHEREAS, Sumter County Council desires to amend certain parts of the Sumter County Business License Ordinance,

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF SUMTER COUNTY, SOUTH CAROLINA, AT ITS REGULAR MEETING DULY ASSEMBLED AND BY THE AUTHORITY THEREOF:

Chapter 26, Article II, Sections 26-36 and 26-37 of the Code of Ordinances for Sumter County South Carolina are hereby amended to read as follows:

Sec. 26-36. Denial of license.

The license official may deny a license to an applicant when the license official determines:

- (1) The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- (2) The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- (3) **The applicant, licensee, prior licensee or the person in control of the business has been convicted within the last three years of a crime directly related to a business enterprise for which the license is sought;¹**
- (4) **The applicant, licensee, prior licensee or the person in control of the business has engaged in nuisance activities directly related to a business enterprise for which the license is sought in the County or in another jurisdiction;**
- (5) The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the county of any tax or fee;
- (6) **The applicant, licensee or the person in control of the business has actual knowledge or notice of any person or employee of the licensee that has committed a crime on the business premises or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or**

¹ The bold font indicates the revised language but will not be used in the codification.

- (7) The license for the business or for a similar business of the licensee in the county or another jurisdiction has been denied, suspended, or revoked in the previous license year.

A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Sec. 26-37. Suspension or revocation of license.

When the license official determines:

- (1) A license has been mistakenly or improperly issued or issued contrary to law;
- (2) A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this article;
- (3) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- (4) **A licensee has been convicted within the last three years of a crime directly related to a business enterprise for which the original license was issued;**
- (5) **A licensee has engaged in nuisance activity directly related to a business enterprise for which the license was issued;** or
- (6) A licensee is delinquent in the payment to the county of any tax or fee.

The license official may give written notice to the licensee or the person in control of the business within the county by personal service or mail that the license is suspended pending a single hearing before council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this article.

This Ordinance shall take effect upon third reading.

This Ordinance is done, ratified and adopted March 26, 2024.

THE COUNTY COUNCIL FOR SUMTER COUNTY,
SOUTH CAROLINA (SEAL)

BY: James T. McCain, Jr.
James T. McCain, Jr.

Its: Chairman

ATTEST:

Mary W. Blanding
Mary W. Blanding
Its: Clerk of County Council

First Reading: February 27, 2024.

Second Reading: March 12, 2024.

Public Hearing: March 12, 2024

Third Reading and Adoption: March 26, 2024.