

## CHAPTER 10

### LICENSES<sup>1</sup>

- Sec. 10-1. License required.
- 10-2. Definitions.
- 10-3. Purpose and duration.
- 10-4. License fee.
- 10-5. Registration required.
- 10-6. Deductions and exemptions.
- 10-7. False application unlawful.
- 10-8. Display and transfer.
- 10-9. Administration of Ordinance.
- 10-10. Examination and Audits.
- 10-11. Assessments.
- 10-12. Delinquent License.
- 10-13. Notices.
- 10-14. Denial of License.
- 10-15. Suspension or Revocation of License.
- 10-16. Appeals to Town Council.
- 10-17. Confidentiality.
- 10-18. Violations.
- 10-19. Separability.
- 10-20. Classification Rate Schedule.
- 10-21. Compliance with other laws.
- 10-22. Telecommunications Services.

#### Sec. 10-1. 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 Sullivan's Island, South Carolina, is required to pay an annual license fee and obtain a business license as herein provided. (11-17-80, S1; 12-15-92)

#### Sec. 10-2. Definitions.

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

- A. "Business" means a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. A charitable

---

<sup>1</sup> For authority of Town to levy business license, see S5-7-30, Code of Laws of S.C., 1976.

organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable purposes.

B. "Town" means the Town of Sullivan's Island.

C. "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, relationship of services, or other basis deemed appropriate by Town Council.

D. "Gross Income" means all income whatever source derived, unless excluded by law, collected by a business within or working within the Town, excepting business done wholly outside the Town on which a business license tax is paid to some other municipality or county and reported to the Town. Gross income includes income realized in any form, whether in money, property or services. Income may be realized, therefore, in the form of services, meals, accommodations, stock or other property, as well as cash. In the case of brokers or agents, gross income shall mean gross commissions. (12/16/08)

E. "License Inspector" means the Town Clerk, or other person designated to administer this Ordinance.

F. "Person" means any individual, firm, partnership, 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. (11-17-80, S2; 12-15-92)

Sec. 10-3. Purpose and duration.

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by 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 Town Council. (11-17-80, S3; 12-15-92)

Sec. 10-4. License fee.

The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 1st day of February in each year. 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 classification 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 calendar year. (11-17-80, S4; 12-15-92)

Sec. 10-5. Registration required.

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, except that a new business shall be required to have a business license prior to operation within the town. Application shall be on a form provided by the License Inspector which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on South Carolina income tax return, and all information about the applicant and the business deemed necessary to carry out the purpose of this ordinance by the License Inspector. 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 due and payable to the Town have been paid. 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 Inspector. An insurance agent not employed by a company shall be licensed as a broker. (11-17-80, S5; 12-15-92)

Sec. 10-6. Deductions and exemptions.

No deductions from gross income shall be made except income from business done wholly outside of the Town on which a license tax is paid to some other municipality or a country, or income which cannot be taxed pursuant to State OR Federal law. The applicant shall have the burden to establish the right to a deduction by satisfactory records and proof. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Town, unless exempted by State or Federal law. The License Inspector shall determine the appropriate classification for each business in accordance with the latest issue of the U. S. Office of Management and Budget Standard Industrial Classification Manual. 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 the liability for the payment of any other tax by reason of the application of this ordinance. (11-17-80, S6; 12-15-92)

Sec. 10-7. False application unlawful.

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for the 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. (11-

17-80, S7; 12-15-92)

Sec. 10-8. Display and transfer.

All persons shall display the license issued to them on the original form provided by the License Inspector 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 Town. A change of address must be reported to the License Inspector 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 of the License Inspector and compliance with zoning and building codes. Failure to obtain the approval of the License Inspector 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 transfer of ownership shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on the old business income. (11-17-80, S8; 12-15-92)

Sec. 10-9. Administration of Ordinance.

The License Inspector shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigation audits to insure compliance, initiate denial or revocation procedures, report violations to the Police Department and 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 assigned. (11-17-80, S9; 12-15-92)

Sec. 10-10. Examination and Audits.

For the purpose of enforcing the provisions of this ordinance the License Inspector or other authorized agent of the Town may be empowered by Town Council to examine and audit books and records. In the event an audit or examination of books and records reveals that false information has been filed by the licensee, 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. Records of inspection and audits shall not be deemed public records, and the License Inspector shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classifications may be made public. (12-15-92)

Sec. 10-11. Assessments.

When any person shall have failed to obtain a business license or to furnish the information required by this ordinance or the License Inspector, the License Inspector shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as he may

deem appropriate to assess a license tax and penalties as provided herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the License Inspector within five (5) days after the notice is mailed or the assessment will become final. The License Inspector shall establish by regulation the procedure for hearing an application for adjustment of assessment and/or issuing a notice of final assessment. A final assessment may be appealed to Town 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 provision of this ordinance relating to appeals to Town Council. (12-15-92)

Sec. 10-12. Delinquent license fees.

For non-payment of all or any part of the correct license fee, the License Inspector 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. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Inspector shall issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes. (12-15-92)

Sec. 10-13. Notices.

The License Inspector may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in newspaper of general circulation within the Town three (3) times prior to the due date in each year. (12-15-92)

Sec. 10-14. Denial of Licensee.

The License Inspector 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. A decision of the License Inspector shall be subject to appeal to Town Council as herein provided. Denial shall be written with reasons stated. (11-17-80, S12; 12-15-92)

Sec. 10-15. Suspension or revocation of license.

When the License Inspector determine that:

- A. A license has been mistakenly or improperly issued or issued contrary to law; or
- B. A licensee has breached any condition upon which his license was issued or has failed to comply with the provisions of this chapter, 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 relating to the business;

the License Inspector shall give written notice to the licensee or the person in control of the business within the Town by personal service or certified mail that the license is suspended pending a hearing before Town 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. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this chapter. (11-19-79, S13; 12-15-92)

#### Sec. 10-16. Appeals to Town Council.

A. Any person aggrieved by a final assessment or a denial of a business license by the License Inspector may appeal the decision to Town Council by written request stating the reasons therefor filed with the License Inspector within ten (10) days after the payment of the assessment under protest or notice of denial is received.

B. An appeal or a hearing on revocation shall be held by Town 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. At such 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. Town Council shall by majority vote of members present render a written decision based on findings of fact and the application of 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 who is denied a license or has had a license revoked shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice of revocation which is not appealed or until after final judgment of court upholding revocation. (11-80; 12-15-92)

#### Sec. 10-17. 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 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.

Sec. 10-18. Violations.

Any person violating any provisions 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 penalties and costs provided for herein. (11-17-80, S15; 12-15-92)

Sec. 10-19. Separability.

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. (11-17-80, S16; 12-15-92)

Sec. 10-20. Classification Rate Schedule. (12/16/08) (12/18/12) (11/19/13) (12/16/14) (11-17-15) (12-19-17) (12-18-2018)

The license fee for each Class of business shall be computed in accordance with the following rates. The major groups of businesses included in each Class are listed with the major group number according to the Standard Industrial Classification Manual (SIC). The License Inspector shall determine the proper class for a business according to the SIC. (12-15-92)

<u>CLASS</u>	<u>INCOME: 0 - \$2,000</u> MINIMUM	<u>RATES</u>
		<u>ALL OVER \$2,000</u> Rate per thousand (for portion round off to next thousand)
1	\$51.22	\$2.60
2	\$63.91	\$2.80
3	\$76.55	\$2.95
4	\$88.97	\$3.16
5	\$102.50	\$3.31
6	\$114.79	\$3.54
7	\$128.38	\$3.70
7a	\$1,000.00	See Rate Schedule Below

See individual business in Class.

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. In order for the business to be considered a resident business, the location must be the only location for the business or the location must generate at least eighty-five percent (85%) of the total income for the business.**

CLASS 7a Rates (11/17/09)

	<u>Base Rates</u>	
	<u>RESIDENTS</u>	<u>NON-RESIDENTS</u>
Gross income less than \$10,000	\$1,000.00	\$1,500.00
Gross income of \$10,000 or more	\$1,000.00	\$2,000.00

Rate Structure

- Gross income less than \$20,000 ..... Base rate
- Gross income of \$20,000 to \$30,000.....Base rate and \$10 per thousand
- Gross income of \$30,001 to \$50,000.....Base rate and \$20 per thousand
- Gross income of more than \$50,000.....Base rate and \$30 per thousand

**Per thousand rate shall not be doubled for non-residents under Class 7a.**

CLASS 8 RATES

(Each SIC 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-residents rates do not apply except where indicated. Businesses listed in this ordinance which are not



permitted under the Zoning Ordinance may not be licensed.)

SIC 15, 16 & 17 Contractors, construction, all types.

	<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or fraction</u>
A. Having permanent place of business within the municipality			
<b>FIRST \$2,000 .....</b>		<b>\$128.05</b>	<b>plus</b>
<b>EACH ADDITIONAL \$1,000 .....</b>			<b>\$3.71</b>
B. Itinerant (no permanent place of business within the municipality or non-resident)			
<b>FIRST \$2,000 .....</b>		<b>\$257.00</b>	<b>plus</b>
<b>EACH ADDITIONAL \$1,000 .....</b>			<b>\$7.42</b>

A trailer at the construction site, a home office or structure in which the contractor 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 the contractor to complete the job without regard to the normal license expiration date.

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 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, and 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 Inspector a list of subcontractors furnishing labor or materials for each project.

<u>SIC</u>		<u>License Fee</u>
40	- <u>Railroad Companies</u> - (See Code Sec. 12-23-210)	\$75.00
4121	- <u>Taxicabs</u> - On gross income --- Rate Class 7	

(proof of insurance required.)

481	-	<u>Telephone Companies not occupying public street pursuant to Franchise</u> - on gross receipts from customers' premises, telecommunications equipment, intrastate long distance tolls, service work charges, directory, miscellaneous and supplemental services billed to customers located within the municipality. Charges billed to customers located within the municipality shall be deemed to have been apportioned by the company according to services rendered within the municipality.	
		On gross receipts not exceeding \$25,000 .....	\$250.00
		On the next \$175,000 per \$1,000 .....	5.00
		Over \$200,000 per \$1,000 .....	1.00

Telephone companies occupying public streets pursuant to franchise may pay fee in lieu of a business license, OR receive credit for business license fees as provided by the franchise agreement.

4841	-	<u>Television, Cable or Pay</u> .....	Franchise
491	-		
493	-	<u>Electric and Gas Companies</u> .....	Franchise

		<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or Fraction</u>
5093	-	<u>Junk or Scrap Dealers</u> (non-resident rates apply)		
		First \$2,000 .....	\$119.00 PLUS	
		Over \$2,000 .....		\$3.31
55	-	<u>Automotive and Motor Vehicle Dealers and Farm Machinery, Retail -</u>		
		First \$2,000 .....	\$ 43.05 PLUS	
		Over \$2,000 .....		\$2.45

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

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

<u>SIC</u>		<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or Fraction</u>
5812/5813	-	<u>Restaurants, retail food businesses, convenience stores or other</u>		

similar establishments, which sell or serve alcoholic beverages or permit the consumption of alcoholic beverages on the premises, and general food establishments -

First \$2,000 ..... \$174.40 PLUS  
Over \$2,000 ..... \$3.47

5932 - Pawn Brokers - All Types  
First \$2,000 ..... \$124.32 PLUS  
Over \$2,000 ..... \$3.43

5962 - Vending Machines and all other coin operated Automatic Merchandising Machines (Not included in Business Gross Income): \$12.50 stamp per machine required PLUS  
First \$2,000 ..... \$73.55 PLUS  
Over \$2,000 ..... \$2.80

5963 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales,  
direct retail sales of merchandise.  
(Non-resident rates apply)  
(a) Regular activities (not more than two sales periods of more than three days each per year)  
First \$2,000 ..... \$97.72 PLUS  
Over \$2,000 ..... \$3.24

(b) Seasonal activities (not more than two sale periods of not more than three days each year, separate license required for each sale period)  
First \$2,000 ..... \$ 6.11 PLUS  
Over \$2,000 ..... \$3.16

Section 1.

SIC      NAICS

CODE or CODE

63      5241      Insurance Companies: Except as to fire insurance, “gross premiums” means gross premiums written for policies for property or a risk located within the municipality. In addition, “gross premiums” shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company’s office located in the municipality, (2) the insurance company’s employee conducting business within the municipality, or (3) the office of the insurance company’s licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium. (12-6-04) (11-20-12)

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 conducting business within the municipality, regardless of whether or not an office is maintained in the municipality. (11-20-12)

As to fire insurance, “gross premiums” means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality. (11-20-12)

Gross premiums shall include all business conducted in the prior calendar year. (11-20-12)

Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

Declining rates shall not apply. (11-20-12)

631-632	52411	<u>Life, Health and Accident</u> .....	0.75% of Gross Premiums
633-635	524126	<u>Fire and Casualty</u> .....	2% of Gross Premiums
636	524127	<u>Title Insurance</u> .....	2% of Gross Premiums

Section 2.

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid. (11-20-12)

Section 3.

Any exemptions in the business license ordinance for income from business 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. (11-20-12)

Section 4.

Pursuant to S.C. Code Ann. Sections 38-45-10 and 38-45-60, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker’s premium tax. The agreement with the Association for administration and collection of current and delinquent license taxes from insurance companies as authorized by S.C. Code Section 5-7-300 and administration of the municipal broker’s premium tax in the form attached hereto is approved and the mayor is authorized to execute it. (11-20-12)

All ordinances in conflict with this ordinance are hereby repealed. (11-20-12)

- 7993 - Amusement Machines, Coin Operated.
- A. Music machines, kiddie rides, and amusement machines licensed pursuant to S. C. Code S23-21-2720 (A) (1) and (A) (2):  
**\$14.56 per machine PLUS**  
**First \$2,000 income ... minimum \$119.00 PLUS**  
**Over \$2,000 .... \$3.72 per thousand or portion thereof.**
- B. Video poker and amusement machines licensed pursuant to S. C. Code S12-21-2720 (A)(3):  
**\$175.00 per machine PLUS**  
**First \$2,000 income ... minimum \$130.70 PLUS**  
**Over \$2,000 .... \$3.72 per thousand or portion thereof. (1-18-94)**
- 7999 - Billiard or Pool Rooms. All types.  
**\$59.61 stamp per table required PLUS**  
**First \$2,000 income .... \$11.87 PLUS**  
**Over \$2,000 .... \$3.72**
- 7999 - Carnivals and Circuses  
 First \$2,000 income .... \$11.87 PLUS  
 Over \$2,000 .....\$3.72

## RATE CLASSIFICATION INDEX

### RATE CLASS 1

<u>SIC</u>	<u>Business Group</u>
47	- Travel Agencies
53	- General Merchandise Stores
54	- Food Stores
553-554	- Auto Supply Stores and Gasoline Service Stations
56	- Apparel and Accessory Stores
58	- Eating Places
636-639	- Insurance Companies (Except Life, Health, Fire & Casualty)
86	- Membership Organizations

### RATE CLASS 2

<u>SIC</u>	<u>Business Group</u>
01	- Agricultural Production - Crops
02	- Agricultural Production - Animals
20	- Food and Kindred Products
22	- Textile Mill Products
23	- Apparel & Other Finished Products from Fabrics and Similar Materials
25	- Furniture and Fixtures
30	- Rubber and Miscellaneous Plastic Products
31	- Leather and Leather Products
32	- Stone, Clay, Glass & Concrete Products
33	- Primary Metal Industries
34	- Fabricated and Metal Products (Except Machinery and Transportation Equipment)
37	- Transportation Equipment
39	- Miscellaneous Manufacturing Industries
50	- Wholesale Trade - Durable Goods
51	- Wholesale Trade - Nondurable Goods
52	- Building Materials, Hardware, Garden Supply and Mobile Home Dealers
57	- Furniture, Home Furnishings & Equipment Stores
70	- Hotels, Rooming Houses, Camps and Other Lodging

### RATE CLASS 3

<u>SIC</u>	<u>Business Group</u>
07	- Agricultural Service
24	- Lumber and Wood Products (Except Furniture)
26	- Paper and Allied Products
29	- Petroleum Refining and Related Industries
36	- Electrical and Electronic Machinery, Equipment and Supplies
42	- Motor Freight Transportation & Warehousing
44	- Water Transportation
45	- Transportation by Air
59	- Miscellaneous Retail (Except vending machines, peddlers and pawnbrokers)
61	- Credit Agencies other than Banks
75	- Automotive Repair, Services and Garages
78	- Motion Pictures
79	- Amusement and Recreation Service (Except Motion Pictures, Amusement Machines and Carnivals)
89	- Miscellaneous Services

### RATE CLASS 4

<u>SIC</u>	<u>Business Group</u>
27	- Printing, Publishing & Allied Products
28	- Chemicals and Allied Products
35	- Machinery, Except Electrical
48	- Communication (Except Telephone)
76	- Miscellaneous Repair Services

### RATE CLASS 5

<u>SIC</u>	<u>Business Group</u>
09	- Fishing, Hunting and Trapping
14	- Mining - Minerals
38	- Measuring, Analyzing and Controlling Instruments; Photographic, Medical and Optical Goods; Watches and Clocks
41	- Local & Suburban Transit & Interurban Highway Passenger Transportation
62	- Security & Commodity Brokers, Dealers, Exchanges and Services
73	- Business Services

RATE CLASS 6

<u>SIC</u>	<u>Business Group</u>
49	- Sanitary Services
72	- Personal Services

RATE CLASS 7

<u>SIC</u>	<u>Business Group</u>
08	- Forestry
10	- Mining - Metals
21	- Tobacco Manufacture
46	- Pipelines (Except natural gas)
64	- Insurance Agents, Brokers and Service
65	- Real Estate
67	- Holding and Other Investment Offices
80	- Health Services
81	- Legal Services
82	- Educational Services
83	- Social Services
87	- Engineering, Accounting, Research, Management and Related Services

RATE CLASS 7a

<u>SIC</u>	
651	- Vacation Rental as described in Chapter 21 of the Town's Ordinances

RATE CLASS 8

<u>SIC</u>	<u>Business Group</u>
15,16,17	- Contractors, Construction, All Types
40	- Railroad Companies
4111	- Local and Suburban Transit
4121	- Taxi Cabs
481	- Telephone Communication
491-493	- Electric & Gas Services
5093	- Junk and Scrap Dealers
55	- Automotive and Motor Vehicle Dealers and Farm Machinery Retail (Except Auto Supply Stores - 553 and Gasoline Service Stations - 554)
5813	- Drinking Places (Alcoholic Beverages)
5932	- Pawnbrokers



- 5962 - Vending Machines (Automatic Merchandising)
- 5963 - Peddlers

RATE CLASS 8 (CONT).

- 631-635 - Insurance Companies, Fire and Casualty, Life and Health
- 6411 - Brokers for Non-admitted Insurers]
- 7993 - Amusement Machines, Coin Operated
- 7999 - Billiard or Pool Tables, All Types
- 7999 - Carnivals and Circuses

Sec. 10-21. Compliance with Other Laws.

No license shall be issued unless the applicant has complied with all state and Town laws, regulations, and ordinances applicable to the conduct of the business. The listing of a business in any rate classification or index in this ordinance shall not be construed to allow operation of a business not permitted by the Zoning Ordinance. (12-15-92)

Section 10-22. Telecommunications Services.

A. Maximum Rate Established by State Code.

1. Notwithstanding any other provisions of the Business License Ordinance, the business license tax for “retail telecommunications services”, as defined in S. C. Code section 58-9-2200, shall be at the maximum rate authorized by S. C. Code section 58-9-2220, as it now provides or as provided by its amendment. The business license tax year shall begin on January 1 of each year. The rate for the 2005 business license tax year shall be the maximum rate allowed by State law as in effect on February 1, 2005. Declining rates shall not apply.

2. In conformity with S.C. Code section 58-9-2220, the business license tax for “retail telecommunications services” shall apply to the gross income derived from the sale of 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 sale 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. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.

B. Business License Period and Delinquent Penalty.

1. For the year 2005, the business license tax for “retail telecommunications services” shall be due on February 1, 2005, and payable by February 28, 2005, without penalty. For years after 2005, the business license tax for “retail telecommunications

services” shall be due on January 1 of each year and payable by January 31 of that year, without penalty.

2. The delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

C. Interstate Commerce Exemption.

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

D. Franchise or Contractual Agreements Expiring After December 31, 2003.

1. Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.

2. All fees collected under such a franchise or contractual agreement expiring after December 31, 2003, shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

E. Collection of Taxes.

As authorized by S. C. Code section 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 section 58-9-2200 shall continue in effect. Notwithstanding the provisions of the Agreement, for the year 2005, the Municipal Association of South Carolina is authorized to collect current and delinquent license taxes, in conformity with the due date and delinquent date for 2005 as set out in this Ordinance and is further authorized, for the year 2005, to disburse business license taxes collected, less the service charge agreed to, to this municipality on or before April 1, 2005, and thereafter as remaining collections permit.

F. Severability.

All previous ordinances, or portions of ordinances, in conflict with this Ordinance are hereby repealed. (10/4/04)

## NUMERICAL BUSINESS CLASSIFICATION INDEX

<u>SIC</u>	<u>Name</u>	<u>Class</u>
01	Agricultural Production - Crops	2
02	Agricultural Production - Animals	2
07	Agricultural Services	3
08	Forestry	7
09	Fishing, Hunting and Trapping	5
10	Mining - Metals	7
14	Mining - Minerals	5
15	Contractors, Construction, All Types	8
16		
17		
20	Food and Kindred Products	2
21	Tobacco Manufacture	7
22	Textile Mill Products	2
223	Apparel & Other Finished Products from Fabrics and Similar Materials	2
24	Lumber and Wood Products (except Furniture)	3
25	Furniture and Fixtures	2
26	Paper and Allied Products	3
27	Printing, Publishing & Allied Products	4
28	Chemicals and Allied Products	4
29	Petroleum Refining and Related Industries	3
30	Rubber and Miscellaneous Plastic Products	2
31	Leather and Leather Products	2
32	Stone, Clay, Glass and Concrete Products	2
33	Primary Metal Industries	2
34	Fabricated and Metal Products (Except Machinery and Transportation Equipment)	2
35	Machinery, Except Electrical	4
36	Electrical and Electronic Machinery, Equipment and Supplies	3
37	Transportation Equipment	2
38	Measuring, Analyzing and Controlling Instruments; Photographs, Medical and Optical Goods; Watches and Clocks	5
39	Miscellaneous Manufacturing Industries	2
40	Railroad Companies	8
41	Local & Suburban Transit & Interurban Highway Passenger Transportation	5
4121	Taxi License	8
42	Motor Freight Transportation & Warehousing	3
44	Water Transportation	3

NUMERICAL BUSINESS CLASSIFICATION INDEX (CONT.)

45	Transportation by Air	3	
46	Pipelines (except natural gas)	7	
47	Travel Agencies	1	
48	Communication (Except Telephone)	4	
481	Telephone Communication	8	
49	Sanitary Services	6	
491-493	Electric & Gas Services	8	
50	Wholesale Trade - Durable Goods	2	
5093	Junk and Scrap Dealers	8	
51	Wholesale Trade - Nondurable Goods	2	
52	Building Materials, Hardware, Garden Supply and Mobile Home Dealers	2	
53	General Merchandise Stores	1	
54	Food Stores	1	
55	Automotive and Motor Vehicle Dealers and Farm Machinery, Retail (Except Auto Supply Stores - 553 and Gasoline Service Stations - 554)	8	
553-554	Auto Supply Stores and Gasoline Service Stations	1	
56	Apparel and Accessory Stores	1	
57	Furniture, Home Furnishings & Equipment Stores	2	
58	Eating Places	1	
5813	Drinking Places (Alcoholic Beverages)	8	
59	Miscellaneous Retail	3	
5932	Pawnbrokers	8	
5962	Vending Machines	8	
5963	Peddlers	8	
61	Credit Agencies Other Than Banks	3	
62	Security & Commodity Brokers, Dealers Exchanges and Services	5	
631-632	Insurance Companies, Life and Health	8	
633-635	Insurance Companies, Fire and Casualty	8	
636-639	Insurance Companies (Except Life, Health, Fire and Casualty)		1
64	Insurance Agents, Brokers and Service	7	
6411	Brokers for Non-Admitted Insurers	8	
651-653	Real Estate Operators, Lessors, Agents and Managers	7	
6552	Real Estate Developers and Subdividers	7	
67	Holding and Other Investment Offices	7	
70	Hotels, Rooming Houses, Camps & Other Lodging	2	
72	Personal Services	6	
73	Business Services	5	

NUMERICAL BUSINESS CLASSIFICATION INDEX (CONT.)

75	Automotive Repair, Services and Garages	3
76	Miscellaneous Repair Services	4
78	Motion Pictures	3
79	Amusement and Recreation Services (Except Motion Pictures, Amusement Machines and Carnivals)	3
7993	Amusement Machines, Coin Operated	8
7999	Billiard or Pool Tables, All Types	8
7999	Carnivals	8
80	Health Services	7
81	Legal Services	7
82	Educational Services	7
83	Social Services	7
86	Membership Organizations	1
87	Engineering, Accounting, Research, Management and Related Services	7
89	Miscellaneous Services	3



ARTISTS	- portrait .....	8999	.....	3
	- commercial .....	7336	.....	5
	- studios .....	8999	.....	3
	- supplies, retail .....	5999	.....	3
Assignment, purchasers of accounts, factors .....		6153	.....	3
Astrologers, PROHIBITED				
Athletic Arena .....		7941	.....	3
Athletic Clubs, admission charged .....		7991	.....	3
Athletic Clubs, membership .....		7007	.....	3
Attorneys .....		8111	.....	7
Auction Houses .....		5999	.....	3
Auctioneers - Regulated by State Law				
Automatic Sprinklers - installation .....		1711	.....	8
AUTOMOBILE	- accessories, dealers in .....	5531	.....	1
	- automatic car wash .....	7542	.....	3
	- body & paint shop .....	7535	.....	3
	- club, membership .....	8699	.....	1
	- dealers, new or used - retail .....	5511	.....	8
	- detailers .....	7542	.....	3
	- leasing - long term .....	7515	.....	3
	- manufacturing .....	3711	.....	2
	- parts - new - wholesale .....	5013	.....	2
	- parts - new - retail .....	5531	.....	1
	- parts - used - wholesale/retail ...	5015	.....	2
	- rental - short term .....	7514	.....	3
	- repairs and service .....	7538	.....	3
	- tires, recapping .....	7534	.....	3
	- tires - wholesale .....	5014	.....	2
	- tires - retail .....	5531	.....	1
	- towing service .....	7549	.....	3
	- salvage or scrap .....	5093	.....	2
AWNING AND TENT	- makers .....	2394	.....	2
	- rentals .....	7359	.....	5
	- repair .....	7699	.....	4

## B

Bags, bagging & ties, dealers in .....		5113	.....	2
Bail Bondsman .....		7389	.....	5
Bakery - wholesale .....		5149	.....	2
Bakery Stores, Sales - retail .....		5461	.....	1
Ballroom, leased or rented .....		7911	.....	3
BARBER	- schools .....	7241	.....	6
	- shops .....	7241	.....	6
BARBER	- supplies - wholesale .....	5087	.....	2
Barrel & Drum makers & dealers .....		5085	.....	2

Bars - Drinking Places .....	5813	.....	8
Baskets, boxes, crates, bags, etc. dealers .....	5113	.....	2
Bath Houses .....	7999	.....	3
Bath, Turkish, sauna or vapor .....	7299	.....	6
Batteries, manufacture .....	3692	.....	3
Batteries, vehicle - retail or wholesale .....	5531	.....	1
Bearings, dealers in .....	5085	.....	2
BEAUTY - schools .....	7231	.....	6
- shops .....	7231	.....	6
- supplies, wholesale.....	5087	.....	2
Bed & Breakfast Inns .....	7011	.....	2
Beepers .....	4812	.....	4
Belting - wholesale .....	5085	.....	2
Beverage Coolers - wholesale .....	5087	.....	2
BICYCLE - retail .....	5941	.....	3
- rental .....	7999	.....	3
- repair .....	7699	.....	4
- supplies - wholesale .....	5091	.....	2
Bill Distributors, handbills .....	7319	.....	5
Billboards, erection & lease .....	7312	.....	5
Billiard or Pool Hall .....	7999	.....	8
Bingo .....	7999	.....	2
Blacksmith .....	7699	.....	4
Blood Bank .....	8099	.....	7
Blueprinting .....	7334	.....	5
Boarding House .....	7021	.....	2
BOATS - sightseeing operation .....	4489	.....	3
- supplies & accessories - wholesale .....	5091	.....	2
- supplies & accessories - retail .....	5551	.....	8
Boat Yards, storage, repair & rental .....	4499	.....	3
Boilermaker Shop, repair of boilers .....	7699	.....	4
Boilers, sale of .....	5074	.....	2
Boiler, installation .....	1711	.....	8
Bolts & Screws - wholesale .....	5072	.....	2
Bondsman .....	7389	.....	5
Book Publisher .....	2731	.....	4
Book Store - retail .....	5942	.....	3
Bookbinder .....	3555	.....	4
Booking Agent, films .....	7829	.....	3
Bootblack, bootblack stand .....	7251	.....	6
BOTTLERS - flavored milk .....	2087	.....	2
- soft drinks .....	2086	.....	2
- supplies - wholesale .....	5085	.....	2
BOWLING - apparel & accessories .....	5699	.....	1
- lane equipment & supplies .....	5941	.....	3
- lanes & centers .....	7933	.....	3



Box, manufacturing .....	2653	.....	3
Boxing or Wrestling Matches .....	7941	.....	3
Brick, agents for .....	5211	.....	2
Brokers. See heading under type of broker .			
Building Construction - General Contractors .....	1541	.....	8
<b>BUILDING MATERIALS &amp; SUPPLIES:</b>			
brick and stone - wholesale .....	5032	.....	2
construction materials - wholesale .....	5039	.....	2
retail .....	5211	.....	2
roofing, siding & insulation - wholesale .....	5033	.....	2
Burglar Alarms, installation only .....	1731	.....	8
Burglar Alarms, sale & installation .....	7382	.....	5
Bus, Charter .....	4141	.....	5
Bus & Motor Coach Company .....		Franchise	
Bus Terminal .....	4173	.....	5
Business Broker, selling businesses .....	7389	.....	5
Business Colleges .....	8244	.....	7
Business Consultant .....	8748	.....	7
Business Forms, manufacturing .....	2759	.....	4
Business Forms - retail .....	5943	.....	3
Business Services, not elsewhere classified .....	7389	.....	5

C

Cablevision .....	4841	Franchise	
Cabarets .....	5813	.....	8
Cabinet Shop - manufacturing .....	2434	.....	3
Cabinet Shop - custom order .....	5712	.....	2
Cafeteria .....	5812	.....	1
Camera & Photo Supplies - wholesale .....	5043	.....	2
Camera & Photo Supplies - retail .....	5946	.....	3
Camera Repair Shop .....	7699	.....	4
Candy - wholesale .....	5145	.....	2
Candy - retail .....	5441	.....	1
Canvassers .....	5963	.....	8
Car Rental - short term .....	7514	.....	3
Car Wash .....	7542	.....	3
Carnivals .....	7999	.....	8
CARPET - cleaning .....	7217	.....	6
- installation .....	1752	.....	8
CARPET - retail .....	5713	.....	2
- wholesale .....	5023	.....	2
Carriages, horse drawn for hire .....	4789	.....	1
Caterers .....	5812	.....	1
Cement Manufacture (chemical adhesives) .....	2891	.....	4
Cement Products - wholesale .....	5032	.....	2

Cemetery Lots, agents or sales .....	6553	.....	7
Cemetery Lots, caretakers .....	0782	.....	3
Charcoal, producers .....	2861	.....	4
Chauffeurs & Limousine Tour Services .....	4119	.....	5
Cheese, manufacturers or processors .....	2022	.....	2
Chemical & allied products, manufacture .....	2819	.....	4
Chimney Cleaners .....	7349	.....	5
Chiropractors .....	8041	.....	7
Christmas Tree Sales .....	5261	.....	2
Cigarettes or Tobacco - wholesale .....	5194	.....	2
CIGARS - manufacture .....	2121	.....	7
- retail .....	5993	.....	3
Circuses .....	7999	.....	8
Claim Adjustment Agent or Agency .....	6411	.....	7
Clay, Stone & Glass products, manufacture .....	3200	.....	2
Clipping Service, Press .....	8999	.....	3
Closing Out Sale - See City Code			
CLOTHING - retail .....	5651	.....	1
- secondhand dealer .....	5932	.....	3
- wholesale .....	5130	.....	2
Coal, Wood or Coke - wholesale .....	5052	.....	2
Coal, Wood or Coke - retail .....	5989	.....	3
Coffee or Tea Stores - retail .....	5499	.....	1
Coffee Roasters & wholesale coffee dealers .....	5149	.....	2
Coin Shops - retail .....	5999	.....	3
Cold Storage Warehouse .....	4222	.....	3
Collection & Claim Agency .....	7322	.....	5
COMPUTER - repairs .....	7629	.....	4
- stores - retail .....	5734	.....	2
- service (not repairs) .....	7371-7379	.....	5
Concession Stands (Peddlers) .....	5963	.....	8
CONCRETE - products - wholesale .....	5032	.....	2
- manufacture (paving) .....	2951	.....	3
- manufacture, ready-mixed .....	3273	.....	2
- dry, ready-mixed - wholesale .....	3272	.....	2
Consultant, Business .....	8748	.....	7
Contractors, construction - all types .....	1500-1600-1700	.....	8
Convalescent Home .....	8052	.....	7
Convention Decorators .....	7389	.....	5
Convention Promoters .....	7389	.....	5
Cooperage, manufacture .....	2499	.....	3
COSMETICS - manufacture .....	2844	.....	4
- wholesale .....	5122	.....	2
- retail .....	5999	.....	3
Cotton Brokers .....	6221	.....	5

Cotton Presses & Warehouses .....	4221	.....	3
Cotton Mill .....	2211	.....	2
Cracker Manufacture .....	2051	.....	2
Craft Shops .....	5945	.....	3
Crafters (Peddlers) .....	5963	.....	8
Credit Reporting Agency .....	7323	.....	5

D

Dairy - products - retail .....	5451	.....	1
- products - wholesale .....	5143	.....	2
- supplies - wholesale .....	5084	.....	2
Dancing School .....	7911	.....	3
Dance Hall .....	7911	.....	3
Data Processing Service .....	7379	.....	5
Date Processing Systems, Supplies & Equipment .....	7372	.....	5
Day Care - Adult & Handicapped .....	8322	.....	7
Day Care - Child .....	8351	.....	7
Decorator, Interior .....	7389	.....	5
Delicatessen .....	5411	.....	1
Delivery Service, messenger/courier .....	4215	.....	3
Dental Equipment & Supplies - wholesale .....	5086	.....	2
Dental Laboratories .....	8072	.....	7
Department Store .....	5311	.....	1
Design, machinery .....	8712	.....	7
Detective/Agency (Permit & Bond required) .....	7381	.....	5
Diaper Service .....	7219	.....	6
Directories .....	7389	.....	5
Dog Kennels and/or grooming .....	0752	.....	3
Drayage .....	4212	.....	3
Dressmakers for retail trade .....	5699	.....	1
Drinking Places - Alcoholic .....	5813	.....	8
Driver Training School .....	8299	.....	7
Drug Store - retail .....	5912	.....	3
Drugs - wholesale .....	5122	.....	2
DRY CLEANING - retail or agents .....	7212	.....	6
- coin operated .....	7215	.....	6
- wholesale .....	7219	.....	6
Dry Goods - retail .....	5399	.....	1
Dry Goods - wholesale .....	5131	.....	2
Dye House .....	7216	.....	6

E

ELECTRIC APPLIANCES & SUPPLIES - retail .....	5722	.....	2
- wholesale ..	5064	.....	2

- repair .....	7629	.....	4
Electric Power Company .....	4900	.....	8
Electrical Contractors .....	1731	.....	8
Electrical Machinery, etc., manufacture .....	3600	.....	3
Elevator Dealer - wholesale .....	5084	.....	2
Elevator Maintenance .....	7699	.....	4
Employment Agency .....	7361	.....	5
Engineering Services .....	8711	.....	7
Engraving, metal .....	3479	.....	2
Entertainment .....	7929	.....	3
Equipment Rental - construction .....	7353	.....	5
Escort Service .....	7299	.....	6
Explosives - wholesale .....	5169	.....	2
Exterminators .....	7342	.....	5

F

Fabrics - retail .....	5949	.....	3
Factors .....	6153	.....	3
Farm & Industrial Machinery Wholesale .....	5080	.....	2
Farm Machinery, Retail .....	5599	.....	8
Fertilizer Factory .....	2874	.....	4
Fertilizer - wholesale .....	5191	.....	2
Field Warehousing .....	7389	.....	5
FILM - developers for general public .....	7384	.....	5
- developers for movies & TV .....	7819	.....	3
- distributor .....	7822	.....	3
Finance Company .....	6141	.....	3
Fire and Security Services .....	7382	.....	5
Fireworks, retail .....	5999	.....	3
	(+50 State Lic)		
Fireworks, wholesale .....	5092	.....	2
Fish & Seafood - retail .....	5421	.....	1
Fish & Seafood - wholesale .....	5146	.....	2
Fisheries .....	0912	.....	5
Fishermen's Equipment - retail .....	5941	.....	3
Fixtures & Furniture, manufacture .....	2500	.....	2
Flea Market Operator .....	7389	.....	5
Floor Covering - retail .....	5713	.....	2
Floor Covering - wholesale .....	5023	.....	2
Flooring Contractor .....	1752	.....	8
Florist - retail .....	5992	.....	3
Florist - wholesale .....	5193	.....	2
Flour - wholesale .....	5149	.....	2
Flowers, real or artificial - retail .....	5992	.....	3
Flowers, real or artificial - wholesale .....	5193	.....	2

FOOD - Broker .....	5141	.....	2
- retail, not consumed on premises .....	5411	.....	1
- wholesale .....	5141	.....	2
Fortune Telling - Prohibited			
Foundry .....	3300	.....	2
Freight Forwarders .....	4731	.....	1
Fruit Baskets, mail order .....	5961	.....	3
Fruit & Produce - retail .....	5431	.....	1
Fruit & Produce - wholesale .....	5148	.....	2
Funeral Establishments .....	7261	.....	6
Fur, clothing - retail .....	5632	.....	1
Furnace dealer - retail .....	5075	.....	2
Furnace or heating contractor .....	1711	.....	8
FURNITURE - retail .....	5712	.....	2
- secondhand .....	5932	.....	3
- wholesale .....	5021	.....	2
- repair, refinishing, upholstering .....	7641	.....	4
- and fixtures, manufacturing .....	2500	.....	2

## G

Garage (Auto Repairs) .....	7538	.....	3
Garbage Service, Collection & Disposal .....	4953	.....	6
Garment Pressing, Alteration .....	7212	.....	6
Gas, liquefied petroleum & equipment .....	5984	.....	3
Gas, natural gas company .....	4900	.....	8
Gasoline Service Station .....	5541	.....	1
Gasoline - wholesale .....	5172	.....	2
Gift Shop .....	5947	.....	3
GLASS - Motor vehicle, sale & installation .....	7536	.....	3
- retail .....	5231	.....	2
- stone & clay products, manufacture .....	3200	.....	2
Golf Courses (including miniature) .....	7992	.....	3
Golf Goods - retail .....	5941	.....	3
GRAIN - Broker (Commodity) .....	6221	.....	5
- Dealer - wholesale or retail .....	5153	.....	2
GRAIN - elevator .....	4221	.....	3
Granite - wholesale .....	5032	.....	2
Greeting Cards - retail .....	5947	.....	3
Grocers - retail .....	5411	.....	1
Grocers - wholesale .....	5141	.....	2
Guns - retail or dealer .....	5941	.....	3
Guns - wholesale .....	5091	.....	2
Gunsmith .....	7699	.....	4

## H

Hair Grooming .....	7231-7241 ...	6
Hardware - retail .....	5251 .....	2
Hardware - wholesale .....	5072 .....	2
Hazardous Waste Storage Disposal or Transportation .....	4953 .....	6
Health Club .....	7991 .....	3
Health Food Store .....	5499 .....	1
Health Services, HMO .....	8010 .....	7
Health Services, Medical Service Plans (Insurance) .....	6324 .....	8
Hearing Aids - retail .....	5999 .....	3
Heating Contractor .....	1711 .....	8
Hemstitching and Pleating .....	7219 .....	6
Holding Companies .....	6700 .....	7
Horticulturist .....	0781 .....	3
Hose, industrial - wholesale .....	5085 .....	2
HOSIERY - mill .....	2200 .....	2
- retail .....	5632 .....	1
- wholesale .....	5137 .....	2
Hospital, Sanitarium & like institutions .....	8062 .....	7
Hospital, animal .....	0742 .....	3
Hotel .....	7011 .....	2
Hotel Supplies - wholesale .....	5046 .....	2
House Mover/wrecker .....	1799 .....	8

I

ICE - dealer .....	5999 .....	3
- manufacture .....	2097 .....	2
ICE CREAM - manufacture .....	2024 .....	2
- retail .....	5451 .....	1
- wholesale .....	5143 .....	2
Industrial Chemicals - wholesale .....	5169 .....	2
Industrial & Farm Machinery & Equipment .....	5080 .....	2
Inns, food and lodging .....	7011 .....	2
Insulation Contractor .....	1742 .....	8
INSURANCE - adjuster .....	6411 .....	7
- agent/broker (see 8 for non-admitted) ....	6411 .....	7
- broker for Non-admitted Insurer .....	6411 .....	8
- companies, fire & casualty .....	633-635 .....	8
- companies, title & others not elsewhere classified .....	636-639 .....	1
- consultants or engineers .....	6411 .....	7
- solicitors .....	6411 .....	7
Interior Decorator .....	7389 .....	5
Investment Counselor .....	6282 .....	5
Investment Firm, general brokerage .....	6211 .....	5

Iron & Steel, semi-finished items - wholesale ..... 5051 ..... 2

J

Janitor or Housekeeping Service ..... 7349 ..... 5  
Janitor Supplies - wholesale ..... 5087 ..... 2  
JEWELRY - repair ..... 7631 ..... 4  
          - retail ..... 5944 ..... 3  
          - wholesale ..... 5094 ..... 2  
Junk Dealers - wholesale ..... 5093 ..... 8

K

Karate Schools ..... 7999 ..... 3  
Kennels ..... 0752 ..... 3  
Kerosene & Fuel Oil, Heating - retail ..... 5983 ..... 3  
Kindergarten ..... 8211 ..... 7  
Kitchen Designers & Contractors ..... 1521 ..... 8  
Knitting Mills (Textiles) ..... 2253 ..... 2

L

Laboratory, testing, commercial ..... 8734 ..... 7  
Lamp Dealers - retail ..... 5719 ..... 2  
Lamp Dealers - wholesale ..... 5023 ..... 2  
Land Title or Abstract Company ..... 6361 ..... 1  
Landfills ..... 4953 ..... 6  
Landscape Service ..... 0781 ..... 3  
Lapidary Shop - retail ..... 5999 ..... 3  
Lapidary Supplies & Equipment - wholesale ..... 5085 ..... 2  
Laundries ..... 7215 ..... 6  
Laundry agent or pickup station ..... 7211 ..... 6  
Lawn Care Service ..... 0782 ..... 3  
LAWNMOWERS - repair ..... 7699 ..... 4  
          - retail ..... 5261 ..... 2  
          - wholesale ..... 5083 ..... 2  
Leased Equipment, not otherwise listed ..... 7359 ..... 5  
Leasing Company, vehicles & non-expendable  
    Equipment ..... 7510 ..... 3  
Leather Goods - retail ..... 5999 ..... 3  
Leather & Products, manufacture ..... 3111 ..... 2  
Legal Services, attorneys ..... 8111 ..... 7  
Libraries, lending & depositories in stores ..... 8231 ..... 7  
Limousine Service ..... 4111 ..... 5  
Linen Service ..... 7213 ..... 6  
Livestock Dealers ..... 0751 ..... 3

Locksmiths .....	7699	.....	4
Locker Rental, Food .....	4222	.....	3
Luggage (see Leather)			
Lumber manufacturer .....	2400	.....	3
Lumber merchant .....	5211	.....	2

M

Machine Shops .....	3599	.....	4
Magazine, sales or subscriptions, door-to-door .....	5963	.....	8
Mail Order Business .....	5961	.....	3
Management Consultant .....	8742	.....	7
Manicurist .....	7231	.....	6
Mantels, dealer or manufacturer .....	2431	.....	3
MANUFACTURING:			
chemicals & allied products .....	2800	.....	4
Clay, stone & glass products .....	3200	.....	2
electrical machinery, equipment, supplies .....	3600	.....	3
furniture and fixtures .....	2500	.....	2
leather and leather products .....	3100	.....	2
lumber .....	2400	.....	3
medicine .....	2833	.....	4
metal products .....	3400	.....	2
paper & allied products .....	2600	.....	3
petroleum refining and related .....	2900	.....	3
rubber and miscellaneous products .....	3000	.....	2
soap .....	2841	.....	4
textile mill products .....	2200	.....	2
tobacco products .....	2100	.....	7
transportation equipment .....	3700	.....	2
manufacturing not otherwise listed .....	3900	.....	2
Marble, building, cut & shape .....	3281	.....	2
Marble, granite & other stone yards .....	5032	.....	2
Marinas .....	4493	.....	3
Massage .....	7299	.....	6
Mattress Makers .....	2515	.....	2
Mattress - retail .....	5712	.....	2
Meat Processing .....	2013	.....	2
Meat Market - retail .....	5421	.....	1
Meats, wholesale .....	5147	.....	2
Medical & Health Services, physicians .....	8000	.....	7
Medical - Dental/Hospital Equipment/Supplier .....	5047	.....	2
Medicine, manufacture .....	2833	.....	4
Men's wearing apparel - retail .....	5611	.....	1
Messenger Service .....	4215	.....	3
Metal Jobber - wholesale .....	5051	.....	2



Metal Products, manufacture .....	3400	.....	2
Milk - retail .....	5451	.....	1
Milk - wholesale .....	5143	.....	2
Millinery Shop - retail .....	5632	.....	1
Millinery - wholesale .....	5137	.....	2
Mining - metals .....	1000	.....	7
Mining - Minerals .....	1400	.....	5
Miscellaneous Business Services, not listed .....	8999	.....	3
MOBILE HOME - parks .....	6515	.....	7
- repairs .....	7699	.....	4
- retail .....	5271	.....	2
Money Lenders, industrial loans .....	6141	.....	3
Money Lenders, Finance Co. (not banks) .....	6141	.....	3
Monuments - retail .....	5999	.....	3
Mortgage Brokers .....	6163	.....	3
Motels .....	7011	.....	2
MOTION PICTURE - films, agents .....	7829	.....	3
- operator .....	7832	.....	3
- theater & drive-in .....	7833	.....	3
- supply house .....	5043	.....	2
Motor Freight Lines .....	4231	.....	3
Motor Vehicle driver training school .....	8299	.....	7
MOTORCYCLE - rental .....	7999	.....	3
- repairs .....	7699	.....	4
- dealers or agent .....	5571	.....	8
Motor Vehicle Dealers - retail .....	551-552	.....	8
Motors, outboard, dealer .....	5551	.....	8
Movers, trucking & storage .....	4214	.....	3
Multigraphing or photocopying .....	7334	.....	5
MUSIC - or musical instruments - retail .....	5736	.....	2
- schools .....	8299	.....	7
- teachers & educational services .....	8299	.....	7
- wire transmitted, systems .....	7389	.....	5
Musicians (entertainers) .....	7929	.....	3

N

Natatorium or Swimming Pool .....	7999	.....	3
Neckwear - retail .....	5611	.....	1
News Syndicates .....	7383	.....	5
Newspapers, Publishing .....	2711	.....	4
Newspapers - wholesale .....	5192	.....	2
Newsstand .....	5994	.....	3
Nightclubs .....	5813	.....	8
Notions, novelties - retail .....	5947	.....	3
Notions, novelties - peddlers .....	5963	.....	8

Nurseries, Day .....	8351	.....	7
Nursery or horticulturist .....	5261	.....	2
Nurses Registry .....	7361	.....	5
Nursing Home .....	8051	.....	7

Q

Office Building, rental agent .....	6531	.....	7
Office Furniture wholesale .....	5021	.....	2
OFFICE MACHINES- rental .....	7359	.....	5
- service & repair .....	7629	.....	4
- wholesale .....	5044	.....	2
Office Supplies - retail .....	5943	.....	3
Office Supplies - wholesale .....	5112	.....	2
Oil fuel only - wholesale .....	5172	.....	2
Ophthalmic Goods - wholesale .....	5048	.....	2
Optical Goods or Supplies - retail .....	5995	.....	3
Optical Goods or Supplies - wholesale .....	5048	.....	2
Optometrist .....	8042	.....	7
Osteopathic, physicians & clinics .....	8031	.....	7

P

Packing House, cold storage .....	4222	.....	3
Paging Service, Electronic .....	4812	.....	4
PAINT- manufacture .....	2851	.....	4
- retail .....	5231	.....	2
- wholesale .....	5198	.....	2
Paper Jobbers - wholesale .....	5113	.....	2
Paper & allied products, manufacture .....	2621	.....	3
Parcel Delivery Company .....	4215	.....	3
Parking Lots & Garages .....	7521	.....	3
Parking spaces, trailer park .....	6515	.....	7
Party Shop .....	5411	.....	1
Pawn Brokers, all types .....	5932	.....	8
Peanut & Popcorn stands .....	5441	.....	1
Peddlers, all types .....	5963	.....	8
Personal Holding Company .....	6719	.....	7
Personnel Supply Services .....	7361	.....	5
Pest Control - exterminators .....	7342	.....	5
Pet Shop .....	5999	.....	3
Petroleum, refining & related .....	2911	.....	3
Pharmacies .....	5912	.....	3
Phonograph Records - wholesale .....	5099	.....	2
Phonograph Record Store - retail .....	5735	.....	2
Photocopying .....	7334	.....	5

Photograph Developing & Retouching .....	7384	.....	5
Photographers, commercial .....	7335	.....	5
Photographers, portraits .....	7221	.....	6
Photo Supply Store - retail .....	5946	.....	3
Physical Fitness Center .....	7991	.....	3
Piano Tuners .....	7699	.....	4
Pianos - retail .....	5736	.....	2
Pictures or Picture Frames - retail .....	5999	.....	3
Plating, silver, etc. ....	3471	.....	2
Plumbers supplies & equipment - wholesale .....	5074	.....	2
Plumbers supplies & equipment - retail .....	5211	.....	2
Plumbing Contractor .....	1711	.....	8
Pool Cleaning .....	7349	.....	5
Polygraph Service .....	7381	.....	5
Printing or duplicating, all types .....	2700	.....	4
Produce - retail & wholesale .....	5141	.....	2
Promoters, Sports & Entertainment .....	7941	.....	3
Public relations .....	8743	.....	7
Publishers .....	2731	.....	4
Pulpwood Yards, Wholesalers .....	5099	.....	2
Pumps - wholesale .....	5084	.....	2
Pumps - retail .....	5999	.....	3

R

Radiator Repairs .....	7539	.....	3
RADIO & TV - retail .....	5731	.....	2
- supplies & parts .....	5065	.....	2
- rental or lease .....	7359	.....	5
- repairs .....	7622	.....	4
- stations .....	4832	.....	4
Railroad Companies .....	4000	.....	8
REAL ESTATE:			
operators & lessors .....	6514	.....	7
agents, brokers, Realtors, managers .....	6531	.....	7
developers & subdivisions .....	6552	.....	7
Recreation Center .....	7999	.....	3
Recreation Vehicle Dealers, retail .....	5561	.....	8
Reducing Salon .....	7991	.....	3
Refrigerators - retail .....	5722	.....	2
Refrigerators - wholesale .....	5064	.....	2
Rehabilitation House, after care .....	8081	.....	7
Rental Service, miscellaneous, not listed .....	7359	.....	5
Repair Services, miscellaneous .....	7699	.....	4
Reporter, stenographer, fee or commission .....	7338	.....	5
Representatives, business .....	7389	.....	5

Restaurants .....	5812	.....	1
RETAIL TRADE:			
apparel & accessories .....	5699	.....	1
building materials, hardware, farm equipment, etc. ...	5200	.....	2
food .....	5411	.....	1
furniture, home equipment .....	5712	.....	2
general merchandise .....	5399	.....	1
miscellaneous, not listed .....	5999	.....	3
Riding Schools & Academies .....	7999	.....	3
Roofing manufacture .....	2952	.....	3
Roofing - wholesale .....	5033	.....	2
Roofing - retail .....	5211	.....	2
Rooming House .....	7021	.....	2
RUBBER - related products, manufacture .....	3069	.....	2
- stamps, manufacture .....	3999	.....	2
- stamps, retail .....	5999	.....	3
Rugs & Carpets - retail .....	5713	.....	2

S

Safes, dealer or agent - wholesale .....	5044	.....	2
Sales, door-to-door or by telephone .....	5963	.....	8
Sales Engineer .....	7389	.....	5
Sales Office. See heading under product.			
Sales Promotion .....	7389	.....	5
Sand - wholesale .....	5032	.....	2
Sand - retail .....	5211	.....	2
Sandwiches - retail .....	5812	.....	1
Sandwiches - manufacture & wholesale .....	5149	.....	2
Sanitoriums .....	8051	.....	7
Satellite Antenna - Sales & Installation - Household .....	5731	.....	2
Satellite Master Antenna Systems - Services .....	4841	.....	4
Sausage Factory .....	2013	.....	2
Saw Mills, manufacture of .....	3553	.....	4
Saws, dealers .....	5072	.....	2
Scales, coin operated .....	7299	.....	6
Scales - wholesale .....	5046	.....	2
SCHOOLS:			
acting .....	8299	.....	7
dance .....	7911	.....	3
educational or vocational .....	8200	.....	7
School Supplies & Books - retail .....	5943	.....	3
School Supplies & Desks - wholesale .....	5021	.....	2
Scrap - wholesale .....	5093	.....	8
Scrap, dealers, gatherers, yards .....	5093	.....	8
SCREENS:			

doors, windows - manufacture .....	2431	.....	3
retail .....	5211	.....	2
wholesale .....	5051	.....	2
Secondhand goods, all types .....	5932	.....	3
Secretarial Service .....	7338	.....	5
Security & Guard Services .....	7381	.....	5
Seeds, dealers .....	5261	.....	2
Sewer Pipe, dealers .....	5032	.....	2
SEWING MACHINES			
manufacture .....	3634	.....	3
retail .....	5722	.....	2
wholesale .....	5064	.....	2
Shipyards .....	3731	.....	2
Shirts, manufacture .....	2326	.....	2
Shoe Repair Shop .....	7251	.....	6
Shoes - retail .....	5661	.....	1
Shoes - wholesale .....	5139	.....	2
Shooting Gallery .....	7999	.....	3
Shopping Service for Individuals .....	7299	.....	6
Shuffleboards .....	7999	.....	3
Sign Painters .....	7389	.....	5
Silver and Gold Dealers .....	5944	.....	3
Skating & other rinks .....	7999	.....	3
Soap - wholesale or dealer .....	5122	.....	2
Soap, manufacture .....	2841	.....	4
Social Club, membership .....	8641	.....	1
Soda Fountain .....	5812	.....	1
Soda Fountain Supplies - wholesale .....	5145	.....	2
Soda Water - wholesale .....	5145	.....	2
Soft Drinks - wholesale .....	5149	.....	2
Soft Drink Stands .....	5812	.....	1
Solicitors: see peddlers .....	5963	.....	8
Spa - Health Club .....	7991	.....	3
Sporting Goods - wholesale .....	5091	.....	2
Springs, bed, manufacture .....	2515	.....	2
Stables, feed boarding or sales .....	7999	.....	3
Stamp Shop - retail (Philatelist) .....	5999	.....	3
Stationary, including books .....	5943	.....	3
Statuary, dealer .....	5999	.....	3
Steam, heating & cooling contractor .....	1711	.....	8
Stenographer, on fee or commission .....	7338	.....	5
Stevedoring .....	4491	.....	3
Stock Broker or dealer .....	6211	.....	5
Stone, clay, glass products, manufacture .....	3299	.....	2
STOVES:			
retail .....	5722	.....	2

wholesale .....	5064	.....	2
manufacture .....	3631	.....	3
repairs .....	7699	.....	4
Sugar - wholesale or jobber .....	5149	.....	2
Surgical instruments - wholesale .....	5047	.....	2
Surveyor .....	8713	.....	7
Swimming Pool contractor .....	1799	.....	8

T

Tailor, custom - retail .....	5699	.....	1
Tailor Shop, repair .....	7219	.....	6
Tallow, manufacture .....	2076	.....	2
Talent Agent .....	7399	.....	5
Tanning Salon .....	7299	.....	6
Tape Recorders - retail .....	5731	.....	2
Tavern .....	5813	.....	8
Tax Service .....	7291	.....	6
Taxi Cabs (Permit required) .....	4121	.....	8
Taxidermist .....	7699	.....	4
Tea, Coffee - retail .....	5499	.....	1
Telegraph or signal company, agent .....	4822	.....	4
TELEPHONE:			
answering service .....	7389	.....	5
billing services .....	7389	.....	5
communication services (based on gross receipts billed to customer within the city) .....	481	.....	8
TELEPHONE:			
company .....	481	.....	8
directory .....	7389	.....	5
equipment leasing .....	7359	.....	5
equipment sales - retail .....	5999	.....	3
installation .....	1731	.....	8
maintenance .....	7629	.....	4
Solicitation Service .....	7389	.....	5
TELEVISION:			
broadcast station .....	4833	.....	4
closed circuit system .....	4841	.....	4
CATV .....		Franchise	
Pay TV .....		Franchise	
TELEVISION AND VCR:			
rent or lease .....	7359	.....	5
tape or rental .....	7841	.....	3
repair .....	7622	.....	4
Temporary Employment Agency .....	7363	.....	5
Tent & Awning Maker .....	2394	.....	2

Tents - retail .....	5999	.....	3
Tent Repairs .....	7699	.....	4
Textile Mill .....	2200	.....	2
Theaters, motion picture .....	7832	.....	3
Theaters, stage .....	7922	.....	3
Theatrical or Night Club Acts, agent .....	7922	.....	3
Ticket Agent, Theatrical .....	7922	.....	3
TILE - manufacture .....	3253	.....	2
- retail .....	5211	.....	2
- wholesale .....	5032	.....	2
Tin & Metal Shop, repair only .....	7699	.....	4
Tires, Recapping .....	7534	.....	3
Tobacco products, manufacture .....	2131	.....	7
Tour Busses .....	4141	.....	5
Tourist Guides (examination required) .....	7999	.....	3
Towel Service & Rental, uniforms, rags, etc. ....	7213	.....	6
Toys - retail .....	5945	.....	3
Toys - wholesale .....	5092	.....	2
Trade Shows, Promoters .....	7389	.....	5
Tractors. See Industrial & Farm Machinery			
Trade Shows, Sales (see Peddlers) .....	5963	.....	8
Trading Stamps, dealers or companies .....	7389	.....	5
Trailer Parking Lots, rental, campers .....	7033	.....	2
Trailer Parks, residential .....	6515	.....	7
Trailers, rental .....	7519	.....	3
Transportation Equipment, manufacture .....	3799	.....	2
Travel Bureau, domestic & foreign .....	4724	.....	1
Tree Surgery .....	0783	.....	3
Truck & Auto Rental or Leasing .....	7513	.....	3
Trucking, except rental or leasing .....	4212	.....	3
Trusses, dealers .....	5999	.....	3
Tuxedo Rental .....	7299	.....	6
Typesetting .....	2791	.....	4
Typewriters & Office Machines - retail .....	5999	.....	3
Typewriters - wholesale .....	5044	.....	2

U

Uniform Rental .....	7299	.....	6
Uniform Supply Service .....	7213	.....	6
Upholstery Shop .....	7641	.....	4

V

Vacuum Cleaners - retail .....	5722	.....	2
Vacuum Cleaners - wholesale .....	5064	.....	2

Variety Store .....	5331	.....	1
Vehicles. See heading under type.			
Vending Machines, sale of products .....	5962	.....	8
Vending Machines - wholesale .....	5046	.....	2
Veterinarian .....	0742	.....	3
Video Tape Rental .....	7841	.....	3

W

Wall Paper - retail .....	5231	.....	2
Wall Paper - wholesale .....	5198	.....	2
Warehouse & Storage .....	4225	.....	3
Washing Cars .....	7542	.....	3
Washing Machines - retail .....	5722	.....	2
Waste Paper & Rags .....	5093	.....	2
Watchmaker, repairs .....	7631	.....	4
Water or Steam Hose - wholesale .....	5085	.....	2
Water Transportation Services .....	4400	.....	3
Waterbeds - retail .....	5712	.....	2
Weather Stripping, dealers .....	5211	.....	2
Weight Control - reducing facilities .....	7991	.....	3
Welding Shop .....	7692	.....	4
Welding Supplies .....	5085	.....	2
Wholesalers, not otherwise listed:			
Durable Goods .....	5099	.....	2
Nondurable Goods .....	5199	.....	2
Wigs - retail .....	5699	.....	1
Wigs - wholesale .....	5199	.....	2
Wood Sawyers, sawing wood by machinery .....	2421	.....	3
Woodware, dealers - retail .....	5999	.....	3
Woolen Mills .....	2282-4	.....	2
Wrecker, towing service .....	7549	.....	3
Wrecking, buildings .....	1795	.....	8

X

X-Ray Laboratories .....	8071	.....	7
X-Ray Machines, wholesale.....	5047	.....	2

Y

Yacht Basins, operation .....	4493	.....	3
Yacht Clubs .....	7997	.....	3
YARD:			
cleaning.....	0782	.....	3
goods, retail .....	5949	.....	3



goods, wholesale .....	5131	.....	2
Yarn, manufacture .....	2281	.....	2
Yarn Shops, retail .....	5949	.....	3
Yogurt, manufacture .....	2024	.....	2
Yogurt, wholesale .....	5143	.....	2