

2016

Schedule of License Fees - Section 25

Class	INCOME 0-\$2,000.00	All over \$2,000.00 Rate per thousand or fraction thereof
1.....	\$ 32.00	\$ 1.55
2.....	\$ 37.00	\$ 1.95
3.....	\$ 43.00	\$ 2.35
4.....	\$ 49.00	\$ 2.80
5.....	\$ 55.00	\$ 3.15
6.....	\$ 60.00	\$ 3.50
7.....	\$ 64.00	\$ 3.90
8.....	See individual business in Class 8	

EXAMPLE OF BUSINESS LICENSE FEE CALCULATION		
Class 1 Business.....	Gross Income	\$100,000.00
First \$2,000.00.....	@ \$32.00	\$32.00
\$2,000.00 - \$100,000.00.....	@ \$1.55 per thousand	98 x \$1.55 = \$151.90 + \$ 32.00
		Total \$183.90

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for itinerants having no permanent, principal place of business in the City of Charleston. For purposes of this section, Itinerant shall be defined as a person, company, firm, partnership, corporation or entity doing business in the City of Charleston, but having no permanent principal place of business in the City of Charleston.” Trailers, model homes, structures, or office spaces occupied by Contractors, Subcontractors, and Construction Managers temporarily during construction shall not constitute a permanent, principal place of business.

“Declining Rate applies in all classes of gross income in excess of \$1,000,000.00  
- excepting where noted differently -  
Less than \$1,000.00 – ½ of stated rate”.

A. Amount (in Millions) Gross Income	Percent of Rate for each additional \$1,000
0 – 1 .....	100 percent
1 – 2 .....	.95
2 – 3 .....	.90
3 – 4 .....	.85
4 – 5 .....	.80
Over 5.....	.75

**CLASS 8  
RATES**

**SIC**

230000 – Contractors, Construction, Management, General-Contractor, and types –  
– Itinerant (No permanent, principal place of business within the city) .....0 - \$2,000.00 .....\$80.00  
over \$2,000.00.....\$3.30 per Thousand

The total fee for the amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal expiration date, except that itinerants performing State and Federal jobs in excess of five million dollars (\$5,000,000.00) may pay annually the business license fees equally over the terms of the contract with the first payment due prior to the commencement of work. The declining rate shall apply only to the amount of the contract reported each year.

– Subcontractors Itinerant (No permanent, principal place of business within the city) – pays yearly using 1500 rates on previous years income from working in the City which doesn't require a separate permit and works under the General Contractors permit. If performing work that requires a separate permit each job must be updated before permit will be issued.

– Having place of business within the City..... 0 - \$2,000.00.....\$40.00  
.....over \$2,000.00 ..... 1.65 per Thousand

No contractor shall be issued a business license until all state and City qualifications, examination and trade license requirements have been met and all delinquent licenses paid. No contractor shall be issued a business license until all performance and indemnity bonds required by the City Building Code have been filed and approved. Zoning permits must be obtained when required by the City Zoning Ordinance with estimated cost of construction. Each contractor shall post a sign in plain view on each job identifying the contractor with the job and shall furnish the License Inspector a list with the name, address and telephone numbers of all subcontractors.

Subcontractors 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 contractor for value of work performed by a sub-contractor.

482000 - Railroad Companies. For the first 1000 inhabitants.....\$35.51  
For each additional 1000 inhabitants according to the last Fed census of the city. Up to a maximum total of \$2,000.00 .....\$44.97

517200 – Radio Telephone Communications - ..... Maximum Authorized by SC. Code Sec 58-9-2220. X gross revenues  
517100 – Telephone Communications – ..... Maximum Authorized by SC. Code Sec 58-9-2220 .X gross revenues

722410, 722511 - (a) - Night Clubs, Cabarets, Taverns, Restaurants, or other similar establishments, which sell or serve beer or wine or permit the consumption of alcoholic beverages on the premises after midnight and which derive thirty-five (35%) percent or more of their gross income from the sale of beer, wine and/or alcoholic beverages.  
On gross receipts not exceeding \$25,000.00 .....\$610.50  
On each additional \$1,000.00 or fraction thereof.....\$7.90 per Thou

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722410, 722511 (b) - Restaurants which derive less than thirty – five (35%) percent of their gross income from the sale of beer, wine and/or alcoholic beverages ..... and are open after midnight.	
On gross receipts not exceeding \$2,000.00 .....	\$46.26
On each additional \$1,000.00 or fraction thereof .....	\$2.30 per Thou

An addendum to the business license application with a breakdown of total gross income and gross income derived from the sale of beer, wine and/or alcoholic beverages is required to be filed by Class 7 – Section 5813 (a) and Class 8 – Section 722410, 722511 (a) establishments. If Class 8-722410, 722511 (b) establishments fail to submit an addendum or the addendum fails to separate total gross income from gross income derived from the sale of beer, wine and/or alcoholic beverages, the license fee shall be computed under the rate Class 8-722410 (a).

4412 – Other motor vehicles .....	0 - \$2,000.00 .....	\$32.00
	over \$2,000.00 .....	\$1.55 per Thousand
4411 – Automobile Dealers.....	0 - \$2,000.00 .....	\$32.00
	over \$2,000.00 .....	\$1.55 per Thousand

**Insurance Companies**

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’s 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. 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.

Solicitation for insurance, receiving or transmitting an application or policy, examination of risk, collection or transmitting an application 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 a an office is maintained in the municipality.

Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any divided, credit, return premiums or deposit. Declining rates shall not apply.

524113, 524114 Life, Health and Accident .....	0.75% percent of gross Premiums
524126, 524128 Fire and Casualty .....	.2% of gross premiums
524127 Title Insurance.....	.2% of gross premiums
524210 Brokers for non-admitted insurance carriers .....	.2% of gross premiums

Computer Programming Design, Prepackaged Software Design, 541511, 511210, 334611	
First - \$2,000.00 .....	\$10.00
\$2,000.00 - 1 Million .....	55¢ per Thou
1 Million - 2 Million.....	10¢ per Thou
2 Million - 10 Million.....	5¢ per Thou
Over 10 Million .....	2.5¢ per Thou

713200 – Amusements Machines, coin operated – Not included in gross income of businesses where located or not owned by business where located except video poker type machines.....	\$6.44
713990 – Billiard or Pool Tables, all types (Not to be prorated).....	\$6.44

(Not to be prorated)  
List of machine locations required.

Taxi Decal, Vehicle for Hire Decals.....	\$6.44 per decal per year
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**If you have any questions or need assistance with filling out your business license application, please call the Revenue Collections office at 724-3711. Please make checks payable to the City of Charleston.**

**MAILING ADDRESS**  
City of Charleston Revenue Collections Office  
P.O. Box 22009  
Charleston, SC 29413-2009

**PHYSICAL LOCATION**  
Revenue Collections Office  
2 George Street, Suite 1700  
Charleston, SC 29401

**If your business closed before the end of 2015, please contact our office so we may update our files.**