



Town of North
 PO Box 399
 9305 North Road
 North, SC 29112

BUSINESS LICENSE RENEWAL
 License Year: 05/01/20__ - 04/30/20__
<https://www.localblrenewal.com>
 Due: April 30th

NAICS Code: _____ (also known as business code, business activity code, and principal business or professional activity code reported on federal tax returns)

Rate Class: _____ (based off NAICS Code)

Name & Address:

Tax ID (REQUIRED): _____

Account #:

Business Type/Description: _____

Physical Location (if different from above) _____

Owner: _____ Contact (if different): _____

Phone Number: _____ Phone Number (if different): _____

NOTE: SC Code Sec. 6-1-400(E)(3) allows for the verification of income "by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other governmental agencies." **Therefore, we are requiring proof of income using one of the items outlined in the code to be submitted with the business license renewal.** If it is not possible to provide the listed documentation, the Town of North will accept a letter certified by the business's accountant as verification of income.

	Gross Income	Fee Amount
1. Gross Income (Jan-Dec 2023)	_____	_____
(if income ≤ \$2,000, stop and move to line 5) new business must estimate first year of income		
2. Less, base amount (\$2,000)	- _____	
3. Excess Gross	= _____	
4. Divide excess gross by 1,000 and multiply per rate schedule	÷ _____	_____
5. Total License Fee Due (1+4)	Amount due if located in town	_____
6. Double line 5, if out of town	Amount due if located out of town	_____
7. If late, add 5% on the 1 st of every month following 4/30/2024		_____
8. Total Due (5 or 6) + 7		_____

I hereby certify that, to the best of my knowledge, the provided information is true and accurate.

 Signature / Title

 Date

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$20	\$0.45
2	\$25	\$0.50
3	\$30	\$0.55
4	\$35	\$0.60
5	\$40	\$0.65
6	\$45	\$0.70
7	\$50	\$0.75
8.1	\$35	\$0.50
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machine	
8.52	\$12.50 + \$180.00 per machine	
8.6	\$30 plus \$5.00 -OR- \$12.50 per table	\$0.55
9.30	\$30	\$0.75

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 Municipality.

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	90%
2 - 3	80%
3 - 4	70%
OVER 4	60%

Appendix B

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

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1.00
21	Mining	2.00
22	Utilities	1.00
31-33	Manufacturing	3.00
42	Wholesale trade	1.00
44-45	Retail trade	1.00
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
48-49	Transportation and warehousing	1.00
51	Information	4.00
52	Finance and insurance	7.00
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	3.00
61	Educational services	3.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	1.00
722	Food services and drinking places	2.00
81	Other services	4.00
Class 8	Subclass	
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.