

AGENDA ITEM:

XI-A

Ordinance item A

ORDINANCE # 2021-28

TO AMEND ORDINANCE NO. 2016-15 TO REVISE THE LIST OF TRANSPORTATION PROJECTS TO BE FINANCED BY THE SALES AND USE TAX AUTHORIZED BY SUCH ORDINANCE AND THE FAVORABLE RESULTS OF A REFERENDUM HELD ON NOVEMBER 8, 2016; AND OTHER MATTERS RELATING THERETO.

BE IT ENACTED BY THE COUNTY COUNCIL OF JASPER COUNTY, SOUTH CAROLINA, IN MEETING DULY ASSEMBLED:

Section 1. Recitals and Legislative Findings. As an incident to the enactment of this ordinance, the County Council of Jasper County, South Carolina (the "County Council") has made the following findings:

(a) Pursuant to Section 4-37-30 of the Code of Laws of South Carolina 1976, as amended (the "Act"), the County Council has imposed a sales and use tax in the amount of one percent (the "Transportation Sales Tax") to finance the costs of highways, roads, streets, bridges, and other transportation-related projects, and drainage facilities related thereto (the "projects") either alone or in partnership with other governmental entities.

(b) The County Council in its Ordinance No. 2016-05 enacted on May 16, 2016 (the "Sales Tax Ordinance") and the favorable results of the Referendum held on November 8, 2016, provided for financing (including use as the local match for other funds to finance) the costs of projects for a period not to exceed 10 years from the date of initial imposition of the Transportation Sales Tax, to fund the projects at an estimated capital cost of \$27,000,000 from the net proceeds of the Transportation Sales Tax, and the maximum amount of net proceeds to be raised by the Transportation Sales Tax shall not exceed the greater of either the costs of the projects or the cost to amortize all debts related to the projects.

(c) County Council has imposed the Transportation Sales Tax in Jasper County for the projects and purposes defined in this Ordinance for a limited time not to exceed 10 years that will serve a public purpose, provide funding for roads and other transportation related projects to facilitate economic and commercial development, promote public safety, provide needed infrastructure, promote desirable living conditions, enhance the quality of life in Jasper County, and promote public health and safety in the event of fire, emergency, panic, and other dangers, and prepare Jasper County to meet present and future needs of Jasper County and its citizens.

(d) The Sales Tax Ordinance provided that the proceeds of the bonds and the Transportation Sales Tax shall be used for financing (including use as the local match for other funds to finance) the following projects, in estimated amounts as described: (i) \$10,000,000 for Route 321 repairs/resurfacing (sections to be determined), U.S. Highway 17 overlay (sections to be determined), general roadway improvements (roadway sections to be determined), and new road construction and improvements (sections to be determined); (ii) \$10,000,000 for I-95 Exit 8 improvements, including roadway improvements, installation of raised median from US 17 to Medical Center Drive, installation of traffic signs at five noted intersections, and widening US 278 from 4 lanes to 6 lanes from I-95 North Bound ramps to SC 141, I-95/US 278 intersection

enhancements, I-95 Exit 5 improvements including road improvements along Hummingbird Lane/Mockingbird Lane to support commercial traffic to Hardeeville Commerce Park, construction of new road into Hardeeville Commerce Park, and Route 46 Improvements/Maintenance (sections to be determined); and (iii) \$7,000,000 for I-95 Exit 21 improvements (SC 336 underpass), reconstruction of James Taylor Drive, Bailey Lane reconstruction, Taylor Drive reconstruction, Industrial Park improvements, and roadway widening to provide improved access for emergency vehicles.

(e) The Sales Tax Ordinance provides that projects established in the Sales Tax Ordinance may be amended from time to time pursuant to ordinances enacted by the County Council.

(f) The status and disposition of the projects and revenues described in the Sales Tax Ordinance as of the date of enactment of this Ordinance are as follows: (1) \$10,000,000 for Route 321 repairs/resurfacing shall be removed as a project because SCDOT completed this work; (ii) \$10,000,000 for I-95 Exit 8 improvements, including roadway improvements, installation of raised median from US 17 to Medical Center Drive, installation of traffic signs at five noted intersections, and widening US 278 from 4 lanes to 6 lanes from I-95 NB ramps to SC 141, I-95/US 278 intersection enhancements were replaced with \$1,895,000 Exit 8 and US 278 Improvement Project Phase I project due to pending Exit 8 reconfiguration as part of the I-95 widening project which was not contemplated in 2016; (iii) I-95 Exit 5 improvements including road improvements along Hummingbird Lane/Mockingbird Lane to support commercial traffic to Hardeeville Commerce Park are removed as a project due to the expansion of scope for the Hardeeville Commerce Park Main Entrance/Access Roadway Project; and (iv) Route 46 Improvements/Maintenance (sections to be determined) are removed because the County Council expects SCDOT will complete this work.

(g) The U.S. Highway 17 overlay project set forth in the Sales Tax Ordinance remains to be constructed as described below in the amended Section 2.3(vii).

Section 2. Amendment of Sales Tax Ordinance. Subsection 2.3 of the Sales Tax Ordinance is hereby amended by striking all of Subsection 2.3 and replacing it with the following subsection:

2.3 The estimated capital cost of the projects to be funded from the proceeds of the Sales and Use Tax in the aggregate is the sum of \$27,000,000, and the maximum amount of net proceeds to be raised by the tax shall not exceed the greater of either the costs of the projects or the cost to amortize all debts related to the projects. The estimated principal amount of initial authorization of bonds to be issued to pay costs of the projects and to be paid by a portion of the Sales and Use Tax is \$30,000,000. The proceeds of the bonds or the Sales and Use Tax shall be used for financing (including use as the local match for other funds to finance) the following projects, in estimated amounts as described:

- (i) \$13,500,000 for Design and Construction of (a) New I-95 Interchange (Exit 3) and (b) a connector road to be known as RiverPort Parkway North;

- (ii) \$1,895,000 for Exit 8 And Us 278 Improvement Project Area Phase I (Roadway improvements to the intersection of US 278 and adjacent roads of Medical Center Drive north of US 278 and Brickyard Road, construction of merge lane when turning right onto US 278 from Henry Moss Boulevard, turning lane onto Medical Center Drive when heading west on US 278 from Hilton Head, new mast arm signalization, sidewalks, crosswalks, and widening of Brickyard Road to the entry of the hospital);
- (iii) \$1,650,000 for Hardeeville Commerce Park Main Entrance/Access Roadway Project (Construction of 4,370 linear feet (LF) access and internal roadway with twelve (12) foot lanes in each direction and new intersection with US Highway 17 with separate left and right-turn lanes exiting the Park);
- (iv) \$7,000,000 for I-95 Exit 21 Improvements (SC 336 Underpass), Reconstruction of James Taylor Drive, Bailey Lane Reconstruction, Taylor Drive Reconstruction, Industrial Park Improvements, and Roadway Widening To Provide Improved Access For Emergency Vehicles;
- (v) \$750,000 for US Highway 278 Corridor Widening, Stormwater Improvements, and Malphrus Road Intersection Realignment (Widen roadway, construct center turn lane, stormwater ditch and pipe improvements, sidewalk and lighting relocation, driveway reconnections, and realignment of Malphrus Road at the US Highway 278);
- (vi) \$1,000,000 for SC 170 Corridor Access Management Study Near-Term Improvements (The near term improvements include general improvements at 5 specific locations. Those improvements include installing reduced conflict intersections and U-turns at Okatie Center Boulevard, extend loop turn lane to west bound ramps with separation between US 278 west bound on ramp and US 278 east bound on ramp, remove free flow right-turn lane and replace with dual right-turns on US 278 west bound off ramp, install a nearside signal head north bound SC 170 at Cherry Point Road and Pearlstine Drive, and construct dual east bound left-turn lanes on Argent Boulevard at SC 170); and
- (vii) \$1,205,000 for U.S. Highway 17 Overlay (Sections to be determined by subsequent ordinance to be enacted by County Council, and New Road Construction and Improvements (Sections to be determined by subsequent ordinance to be enacted by County Council).

Any funds allocated to any specific project listed above that remain after project completion may be transferred to any other listed project by ordinance of County Council, or to such other project as County Council may add to this list by subsequent amendment to this Ordinance by ordinance duly enacted by County Council.

Section 3. Miscellaneous.

(a) If any one or more of the provisions or portions hereof are determined by a court of competent jurisdiction to be contrary to law, then that provision or portion shall be deemed severable from the remaining terms or portions hereof and the invalidity thereof shall in no way affect the validity of the other provisions of this Ordinance; if any provisions of this Ordinance shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid as applied to any particular case in any jurisdiction or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, those circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstance, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

(b) This Ordinance shall be construed and interpreted in accordance with the laws of the State of South Carolina.

(c) The headings or titles of the several sections hereof shall be solely for convenience of reference and shall not affect the meaning, construction, interpretation, or effect of this Ordinance.

(d) This Ordinance shall take effect immediately upon approval following third reading.

(e) Except as expressly amended hereby, the Sales Tax Ordinance is hereby confirmed in its entirety

ENACTED THIS ____ DAY OF _____, 2021.

**COUNTY COUNCIL OF JASPER
COUNTY**

(SEAL)

Chairman

Clerk of Council

First Reading: _____, 2021
Second Reading: _____, 2021
Public Reading: _____, 2021
Third Reading: _____, 2021

AGENDA ITEM:

XI-B

Ordinance item B

**STATE OF SOUTH CAROLINA
COUNTY OF JASPER**

ORDINANCE #2021-26

**AN ORDINANCE
OF JASPER COUNTY COUNCIL**

An ordinance to amend Chapter 8, Businesses, to adopt a new business licensing ordinance incorporating, as made applicable to counties and specifically Jasper County, the provisions of the 2022 Business License Ordinance in accordance with Act 176, the SC Business License Tax Standardization Act, including its classification system, and establishing rates for such classification, and matters related thereto.

WHEREAS, The South Carolina Legislature passed Act 176, the SC Business License Tax Standardization Act (“Act 176”), which was signed into law in September of 2020, and requires every local government with a business license tax to adopt a standard business license year of May 1 through April 30, to utilize the Act’s standardized business licensing requirements and class schedule, and update their business license class schedules every odd year based on the latest available IRS statistics beginning in January of 2022; and

WHEREAS, the Act seeks to prevent local governments from receiving a windfall in the first year of implementation as a result of the required changes; and

WHEREAS, Jasper County Administration has created the attached 2022 Business License Ordinance in compliance with Act 179, incorporating the required North American Industrial Classification Code, assigned the correct, state mandated rate class using the 2021 Class Schedule, and performed a rebalancing of the rates to avoid a windfall in the first year of implementation; and

WHEREAS, County Council, upon review and recommendation of its administrative staff has determined that the 2022 Business license Ordinance, as attached, should be adopted in compliance with Act 176;

NOW THEREFORE BE IT ORDAINED by the Jasper County Council in council duly assembled and by the authority of the same:

Section 1. The Jasper County Code of Ordinances, Chapter 8, Article II, LICENSES, is amended by:

- a) deleting the current Article II in its entirety (being Sections 8-31 through 8-49) and inserting new Sections 8-31 through 8-51 as set forth in the attached Exhibit "A";
- b) Reserving current Sections 8-52 through 8-100;
- c) Adopting the Appendices A and B attached to this Ordinance, incorporating such by reference in Section 8-51 of the Ordinance;
- d) All prior ordinances of the County related to business licensing which are in effect at the time of this enactment are hereby repealed and replaced in their entirety with the 2022 Business License Ordinance; provided that any prior ordinances of the County related to collections programs administered by the South Carolina Association of Counties or other authorized agencies, except to the extent specifically amended by the 2022 Business License Ordinance.

Section 2. Severability.

If any section, clause, paragraph, sentence or phrase of this ordinance shall, for any reason, be held to be invalid or unconstitutional, such invalid section, clause, paragraph, sentence or phrase is hereby declared to be severable; and any such invalid or unconstitutional section, clause, paragraph, sentence or phrase shall in no way affect the remainder of this ordinance; and it is hereby declared to be the intention of the County Council that the remainder of this ordinance would have been passed notwithstanding the invalidity or unconstitutionality of any section, clause, paragraph, sentence or phrase thereof.

Section 3. This Ordinance shall take effect upon approval by Council.

Barbara B. Clark,
Chairwoman

ATTEST:

Wanda Simmons
Clerk to Council

ORDINANCE: 2021-26

First Reading: 09.07.2021

Second Reading: 11.15.2021

Public Hearing: 12.06.2021

Adopted:

Reviewed for form and draftsmanship by the Jasper County Attorney.

David Tedder

Date

**STATE OF SOUTH CAROLINA
COUNTY OF JASPER**

ORDINANCE #2021-__

**AN ORDINANCE
OF JASPER COUNTY COUNCIL**

An ordinance to amend Chapter 8, Businesses, to adopt a new business licensing ordinance incorporating, as made applicable to counties and specifically Jasper County, the provisions of the 2022 ~~Model~~ Business License Ordinance in accordance with Act 176, the SC Business License Tax Standardization Act, including its classification system, and establishing rates for such classification, and matters related thereto.

WHEREAS, The South Carolina Legislature passed Act 176, the SC Business License Tax Standardization Act (“Act 176”), which was signed into law in September of 2020, and requires every local government with a business license tax to ~~administer the tax in the same way across the State~~adopt a standard business license year of May 1 through April 30, to utilize the Act’s standardized business licensing requirements and class schedule, and update their business license class schedules every odd year based on the latest available IRS statistics beginning in January of 2022; and

WHEREAS,~~–~~ the Act seeks to prevent local governments from receiving a windfall in the first year of implementation as a result of the required changes; and

WHEREAS, Jasper County Administration has created the attached 2022 Business License Ordinance in compliance with Act 179, incorporating the required North American Industrial Classification Code, assigned the correct, state mandated rate class using the 2021 Class Schedule, and performed a rebalancing of the rates to avoid a windfall in the first year of implementation; and

WHEREAS, County Council, upon review and recommendation of its administrative staff has determined that the 2022 Business license Ordinance, as attached, should be adopted in compliance with Act 176;

NOW THEREFORE BE IT ORDAINED by the Jasper County Council in council duly assembled and by the authority of the same:

Section 1. The Jasper County Code of Ordinances, Chapter 8, Article II, LICENSES, is amended by:

- a) deleting the current Article II in its entirety (being Sections 8-31 through 8-49) and inserting new Sections 8-31 through 8-51 as set forth in the attached Exhibit "A";
- b) Reserving current Sections 8-52 through 8-100;
- c) Adopting the Appendices A and B attached to this Ordinance, incorporating such by reference in Section 8-51 of the Ordinance;

d) All prior ordinances of the County related to business licensing which are in effect at the time of this enactment are hereby repealed and replaced in their entirety with the 2022 Business License Ordinance; provided that any prior ordinances of the County related to collections programs administered by the South Carolina Association of Counties or other authorized agencies, except to the extent specifically amended by the 2022 Business License Ordinance.

Formatted: Font: Not Bold

Formatted: List Paragraph, Left, Right: 0"

Section 2. Severability.

If any section, clause, paragraph, sentence or phrase of this ordinance shall, for any reason, be held to be invalid or unconstitutional, such invalid section, clause, paragraph, sentence or phrase is hereby declared to be severable; and any such invalid or unconstitutional section, clause, paragraph, sentence or phrase shall in no way affect the remainder of this ordinance; and it is hereby declared to be the intention of the County Council that the remainder of this ordinance would have been passed notwithstanding the invalidity or unconstitutionality of any section, clause, paragraph, sentence or phrase thereof.

Section 3. This Ordinance shall take effect upon approval by Council.

Barbara B. Clark,
Chairwoman

ATTEST:

Wanda Simmons
Clerk to Council

ORDINANCE: 2019-__

First Reading: September 7, 2021
Second Reading: _____
Public Hearing: _____
Adopted: _____

Reviewed for form and draftsmanship by the Jasper County Attorney.

David Tedder

Date

JASPER COUNTY 2022 BUSINESS LICENSE ORDINANCE

Section 8-31. License Required. Every person engaged or intending to engage in any business, calling, occupation, profession, or activity with the object of gain, benefit, or advantage, in whole or in part within the unincorporated areas of Jasper County, South Carolina (hereinafter "County") is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 8-32. Definitions. The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires.

"Business" means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.

"Charitable Organization" means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).

"Charitable Purpose" means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.

"Classification" means that division of businesses by NAICS codes 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, relationships of services, or other basis deemed appropriate by the Council.

"Council" means the County Council of Jasper County.

"County" means Jasper County, South Carolina.

"Domicile" means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more than one domicile.

"Gross Income" means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the unincorporated area of the County. If the licensee has a domicile within the County, business done within the County shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the County, business done within the County shall include only gross receipts or revenue received or accrued within the unincorporated area of the County. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee's gross income for the purpose of computing the tax within the unincorporated area of the County must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the County. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods

or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified 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 government agencies. In calculating gross income for certain businesses, the following rules shall apply:

- A. Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
- B. Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.
- C. Gross income for manufacturers of goods or materials with a location in the County shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.

"License Official" means a person designated to administer this ordinance. Notwithstanding the designation of a primary license official, the County may designate one or more alternate license officials to administer particular types of business licenses.

"Licensee" means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.

"NAICS" means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.

"Person" means any individual, firm, partnership, limited liability partnership, limited liability company, 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 principal.

Section 8-33. Purpose and Duration. The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. The license year ending on April 30, 2022, shall commence on August 1, 2021 and shall run for a nine (9) month period. Thereafter, the license periods shall be established as follows. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the

completion of the construction project; *provided*, any such business license may require that the licensee 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. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council.

Section 8-34. Business License Tax, Refund.

- A. The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- B. 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 classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. No refund shall be made for a business that is discontinued.
- C. A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the County before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The County shall approve or deny the refund request, and if approved shall issue the refund to the business, within thirty days after receipt of the request.

Section 8-35. Registration Required.

- A. 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; *provided*, a new business shall be required to have a business license prior to operation within the unincorporated area of the County. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.
- B. Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs

Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.

- C. 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, personal property taxes on business property, and other monies due and payable to the County have been paid.
- D. The County shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or licensee from existing business license or business license tax obligations.

Section 8-36. Deductions, Exemptions, and Charitable Organizations.

- A. No deductions from gross income shall be made except income earned outside of the County on which a license tax is paid by the business to some other county or municipality and fully reported to the County, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the County, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. 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 liability for payment of any other tax or fee by reason of application of this ordinance.
- C. Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the County. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- D. A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.

- E. A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Section 8-37. False Application Unlawful. It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license or to give or file, or direct the giving or filing of, any false information with respect to the license or tax required by this ordinance.

Section 8.38. Display and Transfer.

- A. All persons shall display the license issued to them on the original form provided by the license official 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 County.
- B. A change of address must be reported to the license official 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 by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official 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 a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 8-39. Administration of Ordinance. The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the county attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned. Nothing herein shall be deemed to prohibit the County from entering into such contractual arrangements, as may be allowed by law, with outside entities for any or all of the administrative functions of the license official, who, in such instances, will supervise the activities of the contracting entity(ies).

Section 8-40. Inspection and Audits.

- A. For the purpose of enforcing the provisions of this ordinance, the license official or other authorized agent of the County is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.
- B. The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section 8-41. Assessments, Payment under Protest, Appeal.

- A. Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the County pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- B. The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment.

Section 8-42. Delinquent License Taxes, Partial Payment.

- A. For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the county attorney for appropriate legal action.
- B. Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 8-43. Notices. The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the County three (3) times prior to the

due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 8-44. Denial of License. The license official may deny a license to an applicant when the license official determines:

- A. The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- C. The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- D. The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the County or in another jurisdiction;
- E. 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;
- F. A licensee has actual knowledge or notice, or based on the circumstances reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude 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
- G. 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.

Section 8.45. Suspension or Revocation of License. When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;
- C. 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;
- D. A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; or

F. 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 ordinance.

Section 8-46. Appeals to Council or its Designee.

- A. Except with respect to appeals of assessments under Section 11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the 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 or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the County.
- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.

Section 8-47. Consent, franchise, or license required for use of streets.

- A. It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the County any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without

a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.

- B. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 8-48. Confidentiality. Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the County may divulge or make known in any manner the amount of income or any financial 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. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

Section 8-49. Violations. Any person violating any provision 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 taxes, penalties, and costs provided for in this ordinance.

Section 8-50. Severability. A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall control.

Section 8-51. Classification and Rates.

- A. The business license tax for each class of businesses subject to this ordinance shall be computed in accordance with the current business license rate schedule, designated as Appendix A to this ordinance, which may be amended from time to time by the Council.
- B. The current business license class schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the County shall adopt, by ordinance, the latest standardized business license class schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the County, the revised business license class schedule shall then be appended to this ordinance as a replacement Appendix B.
- C. The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The business license class schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the business license class schedule adopted by the Council that most specifically identifies the subject business shall be applied to the

business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.

- D. A copy of the class schedule and rate schedule shall be filed in the office of the County Clerk to Council.

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	\$20.00	\$0.50
2	\$25.00	\$0.60
3	\$30.00	\$0.70
4	\$35.00	\$0.80
5	\$40.00	\$0.90
6	\$45.00	\$1.00
7	\$50.00	\$1.10
8.1	\$50.00	\$0.60
8.2	Set by state statute	
8.51	\$12.50 + \$12.50 per machine	
8.52	\$12.50 + \$180.00 per machine	
8.6	\$50.00	\$0.55
	plus \$5.00 -OR- \$12.50 per table based on size pursuant to § 12-21-2746	
9.30	\$50.00	\$0.75
9.41	\$100.00	\$0.1.00
9.70	\$200.00	\$0.2.00
9.91	\$500.00	\$2.00

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 - 7	100%
7 - 10	50% for this increment
10 – 20	35% for this increment
20 – 50	15% for this increment
OVER 50	10% for this increment

CLASS 8 and CLASS 9 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	\$ 0.60

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).

8.51 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 PLUS
Business license	\$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.

8.52 NAICS 713290 – Amusement Machines, coin operated, non-payout. Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) **[Type III]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(C):

Per Machine.....	\$180.00 PLUS
Business license	\$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 8.52.

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.....	\$0.75

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

(except auto supply stores - see 4413)

Minimum on first \$2,000.....	\$50.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$0.75

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 \$100.00 PLUS
 - Per \$1,000, or fraction, over \$2,000.....\$1.00

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

- Minimum on first \$2,000 \$200.00 PLUS
- Per \$1,000, or fraction, over \$2,000.....\$2.00

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.

9.91 **NAICS 7115 – Adult Exotic Dancers, other Sexually Oriented Businesses.**

- Minimum on first \$2,000 \$500.00 PLUS
- Per \$1,000, or fraction, over \$2,000.....\$2.00

Business License Class Schedule by NAICS Code

Appendix B

2021 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
31	Manufacturing	2.00
32	Manufacturing	2.00
33	Manufacturing	2.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
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	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
Class 8	Mandatory or Recommended Subclasses	
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40

713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9	Subclasses	
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
454390	Other Direct Selling Establishments (Regular Peddlers)	9.41
722410	Drinking Places (Alcoholic Beverages)	9.70
7115	Adult Adult Exotic Dancers, other Sexually Oriented Businesses	9.91

Note: Class Schedule is based on 2017 IRS data.

This appendix will be updated every odd year based on the latest available IRS statistics.
The 2021 Business License Class Schedule may be accessed at:

JASPER COUNTY 2022-MODEL BUSINESS LICENSE ORDINANCE

Section 8-31. License Required. Every person engaged or intending to engage in any business, calling, occupation, profession, or activity ~~engaged in~~ with the object of gain, benefit, or advantage, in whole or in part within the unincorporated areas of Jasper County, South Carolina (hereinafter ~~"County" in the context of applying this Business License Ordinance~~ "County") is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 8-32. Definitions. The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires.

"Business" means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.

"Charitable Organization" means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).

"Charitable Purpose" means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.

"Classification" means that division of businesses by NAICS codes 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, relationships of services, or other basis deemed appropriate by the Council.

"Council" means the County Council of Jasper County.

"County" means Jasper County, South Carolina.

"Domicile" means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more than one domicile.

"Gross Income" means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the unincorporated area of the County. If the licensee has a domicile within the County, business done within the County shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the County, business done within the County shall include only gross receipts or revenue received or accrued within the unincorporated area of the County. In all cases, if the licensee pays a business license tax to another county or County municipality, then the licensee's gross income for the purpose of computing the tax within the unincorporated area of the County must be reduced by the amount of revenues or receipts taxed in the other county or County municipality and fully reported to the County. Gross income for business license tax purposes shall not include taxes collected for a

governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified 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 government agencies. In calculating gross income for certain businesses, the following rules shall apply:

- A. Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
- B. Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.
- C. Gross income for manufacturers of goods or materials with a location in the County shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.

"License Official" means a person designated to administer this ordinance. Notwithstanding the designation of a primary license official, the County may designate one or more alternate license officials to administer particular types of business licenses, ~~including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.~~

"Licensee" means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.

"NAICS" means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.

"Person" means any individual, firm, partnership, limited liability partnership, limited liability company, 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 principal.

Section 8-33. Purpose and Duration. The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. The license year ending on April 30, 2022, shall commence on August 1, 2021 and shall run for a nine (9) month period. Thereafter, the license periods shall be established as follows. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each

yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the completion of the construction project; *provided*, any such business license may require that the licensee 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. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council.

Section 8-34. Business License Tax, Refund.

- A. The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- B. 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 classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. No refund shall be made for a business that is discontinued.
- C. A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the County before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The County shall approve or deny the refund request, and if approved shall issue the refund to the business, within thirty days after receipt of the request.

Section 8-35. Registration Required.

- A. 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; *provided*, a new business shall be required to have a business license prior to operation within the unincorporated area of the County. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.

Formatted: Highlight

Formatted: Highlight

- B. Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.
- C. 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, personal property taxes on business property, and other monies due and payable to the County have been paid.
- D. The County shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or licensee from existing business license or business license tax obligations.

Section 8-36. Deductions, Exemptions, and Charitable Organizations.

- A. No deductions from gross income shall be made except income earned outside of the County on which a license tax is paid by the business to some other County or municipality and fully reported to the County, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the County, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. 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 liability for payment of any other tax or fee by reason of application of this ordinance.
- C. Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the County. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- D. A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.

- E. A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Section 8-37. False Application Unlawful. It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license or to give or file, or direct the giving or filing of, any false information with respect to the license or tax required by this ordinance.

Section 8.38. Display and Transfer.

- A. All persons shall display the license issued to them on the original form provided by the license official 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 County.
- B. A change of address must be reported to the license official 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 by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official 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 a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 8-39. Administration of Ordinance. The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the ~~municipal~~ county attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned. Nothing herein shall be deemed to prohibit the County from entering into such contractual arrangements, as may be allowed by law, with outside entities for any or all of the administrative functions of the license official, who, in such instances, will supervise the activities of the contracting entity(ies).

Section 8-40. Inspection and Audits.

- A. For the purpose of enforcing the provisions of this ordinance, the license official or other authorized agent of the County is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.
- B. The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section ~~188~~-41. Assessments, Payment under Protest, Appeal.

- A. Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the County pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- B. The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; ~~provided that for particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the County, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.~~

Section 8-42. Delinquent License Taxes, Partial Payment.

- A. For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the ~~municipal~~county attorney for appropriate legal action.
- B. Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 8-43. Notices. The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the County three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 8-44. Denial of License. The license official may deny a license to an applicant when the license official determines:

- A. The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- C. The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- D. The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the County or in another jurisdiction;
- E. 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;
- F. A licensee has actual knowledge or notice, or based on the circumstances reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude 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
- G. 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.

Section 8.45. Suspension or Revocation of License. When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;
- C. 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;
- D. A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude

related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;

- E. A licensee has engaged in an unlawful activity or nuisance related to the business; or
- F. A licensee is delinquent in the payment to the County of any tax or fee;

~~the~~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.

Formatted: Indent: Left: 0.25"

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 ordinance.

Section 8-46. Appeals to Council or its Designee.

- A. Except with respect to appeals of assessments under Section 11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the 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 or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the County.
- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.

~~D. For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the County may establish a different procedure by ordinance.~~

Section 8-47. Consent, franchise, or license required for use of streets.

- A. It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the County any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- B. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 8-48. Confidentiality. Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the County may divulge or make known in any manner the amount of income or any financial 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. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

Section 8-49. Violations. Any person violating any provision 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 taxes, penalties, and costs provided for in this ordinance.

Section 8-50. Severability. A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall control.

Section 8-51. Classification and Rates.

- A. The business license tax for each class of businesses subject to this ordinance shall be computed in accordance with the current business license rate schedule, designated as Appendix A to this ordinance, which may be amended from time to time by the Council.
- B. The current business license class schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the County shall adopt, by ordinance, the latest standardized business license class schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue

and Fiscal Affairs Office. Upon adoption by the County, the revised business license class schedule shall then be appended to this ordinance as a replacement Appendix B.

- C. The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The business license class schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the business license class schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- D. A copy of the class schedule and rate schedule shall be filed in the office of the County Clerk to Council.

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	\$20.00	\$0.5550
2	\$25.00	\$0.6560
3	\$30.00	\$0.7570
4	\$35.00	\$0.8580
5	\$40.00	\$0.9590
6	\$45.00	\$1.0500
7	\$50.00	\$1.1510
8.1	\$50.00	\$0.5560
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	\$50.00	\$0.55
	plus \$5.00 -OR- \$12.50 per table based on size <u>pursuant to § 12-21-2746</u>	
9.430	\$50.00	\$0.5575
9.2	\$5041	\$100.00
	\$0.55	1.00
9.3	\$5070	\$200.00
	\$0.55	
9.41	\$50.00	\$0.55
9.42	\$502.00	\$0.55
9.5	\$5091	\$500.00
	\$0.55	
9.6	\$502.00	\$0.55
9.7	\$50.00	\$0.55
9.8	\$50.00	\$0.55

~~{Add optional subclasses, if any, that the County selects from the Business License Standardization Class Nine Supplement available from the Municipal Association.}~~

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 - 7	100%
7 - 10	50% for this increment
10 - 20	35% for this increment
20 - 50	15% for this increment
OVER 50	10% for this increment

CLASS 8 and CLASS 9 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 [municipal 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.....	\$ 0.55 60

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 [municipal 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 NAICS 517311, 517312 – Telephone Companies.~~

~~With respect to “retail telecommunications services” as defined in S.C. Code § 58-9-2200, the County participates in a collections program administered by the Municipal Association of South Carolina. The County has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.~~

~~8.4 [Class 8.7 in the Prior Model Ordinance] NAICS 5241 – Insurance Companies:~~

~~See SC Code § 4-9-30(12) – None~~

~~8.51 [Class 8.8 in the Prior Ordinance] 8.51 NAICS 713120 – Amusement Machines, coin operated (except gambling).~~ Music machines, juke boxes, kiddykiddie 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 PLUS
- Business license \$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.

~~8.52 [Class 8.8C in the Prior Ordinance] NAICS 713290 – Amusement Machines, coin operated, non-payout.~~ Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) [Type III].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(C):

- Per Machine \$180.00 PLUS
- Business license \$12.50

Formatted: Not Highlight

~~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 8.52.~~

Formatted: Not Highlight

~~8.6 [Class 8.9D in the Prior Model Ordinance] 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.....	\$0.75

~~{DRAFTING NOTE: Local Governments may create additional subclasses as permitted under Section 6-1-400(G)(2) of the Standardization Act based on "particularized considerations as needed for economic stimulus or the enhanced or disproportionate demands by specific business subclassifications on taxing jurisdiction services or infrastructure."}~~

~~9.1 [Class 8.4A in the Prior Ordinance] NAICS 423930 – Junk or Scrap Dealers (Non-resident rates apply).~~

Minimum on first \$2,000	\$50.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$0.75

~~9.2 [Class 8.4B in the Prior Model Ordinance] NAICS 523998 – Pawn Brokers (All Types).~~

Minimum on first \$2,000	\$50.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$0.75

~~9.3 [Class 8.52 in the Prior Model Ordinance]~~

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

(except auto supply stores - see 4413)

Minimum on first \$2,000	\$50.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$0.75

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 [Class 8.6 in the Prior Ordinance]~~ **9.41** Regular activities [more than two sale periods of more than three days each per year]

Formatted: Indent: Left: 0"

Minimum on first \$2,000 \$100.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.00

~~9.42 [Class 8.6A in the Prior Ordinance] 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 \$100.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.00

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

~~9.5 [Class 8.9A in the Prior Ordinance] NAICS 713290 – Bingo halls, parlors.~~

Minimum on first \$2,000 \$50.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$0.75

~~9.6 [Class 8.9B in the Prior Ordinance] NAICS 711190 – Carnivals and Circuses.~~

Minimum on first \$2,000 \$50.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$0.75

~~9.7 [Class 8.9C in the Prior Ordinance]~~

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

Minimum on first \$2,000 \$200.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$2.00

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.

~~9.8 [Class 8.9D in the Prior Ordinance]~~ **9.91 NAICS 7115 – Adult Exotic Dancers, other Sexually Oriented Businesses.**

Minimum on first \$2,000 \$500.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$2.00

Formatted: Font: 12 pt, Not Bold

Business License Class Schedule by NAICS Code
Appendix B

2021 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
31	Manufacturing	2.00
32	Manufacturing	2.00
33	Manufacturing	2.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
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	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
Class 8	Mandatory or Recommended Subclasses	
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40

713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9	Optional-Subclasses	
423030	Recyclable Material Merchant Wholesalers (junk)	9.10
522298	Pawnshops	9.20
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
454390	Other Direct Selling Establishments (Regular Peddlers)	9.41
454390	Other Direct Selling Establishments (Seasonal Peddlers)	9.42
713290	Bingo Halls	9.50
711190	Other Performing Arts Companies (Carnivals and Circuses)	9.60
722410	Drinking Places (Alcoholic Beverages)	9.70
7115	Adult Adult Exotic Dancers, other Sexually Oriented Businesses	9.80 9.91

Note: Class Schedule is based on 2017 IRS data.

This appendix will be updated every odd year based on the latest available IRS statistics.
The 2021 Business License Class Schedule may be accessed at:

AGENDA ITEM:

XI-C

Ordinance item C



Jasper County Planning and Building Services

358 Third Avenue - Post Office Box 1659
Ridgeland, South Carolina 29936
Phone (843) 717-3650 Fax (843) 726-7707

Lisa Wagner, CFM
Director of Planning and Building Services
lwagner@jaspercounty.sc.gov

Jasper County Council Staff Report

Meeting Date:	December 6, 2021
Project:	Zoning Map Amendment – Industrial Development
Applicant:	Lowcountry Paver, LLC
Tax Map Number:	029-40-04-022
Submitted For:	3 rd Reading
Recommendation:	The Planning Commission did not make any recommendation

Description: The subject property consists of 9.93 acres and is located at 535 Stiney Road. The Applicant has requested a Zoning Map Amendment to have the property designated as Industrial Development (ID). The property is currently zoned Residential. Lowcountry Pavers developed the property in March 2000 and has operated their business at this location for more than 20 years. Lowcountry Pavers would like to upgrade the property and modify the operation of their business, which will include eliminating the concrete plant portion of the business. Prior to making a significant investment in the property, the applicant would like to have the property re-zoned to Industrial Development, eliminating the non-conformity status. The property was conforming when it was developed in 2000; however, during the 2007 Countywide Re-zoning project, this property was made non-conforming.

Analysis: The Zoning Map Amendment application and request is reviewed by considering the following factors:

- **Comprehensive Plan:** According to the 2018 Jasper County Comprehensive Plan, the Future Land Use Map identifies this area as “Urban Transition,” which are pockets of unincorporated Jasper County that are partially or entirely surrounded by the municipality. For these areas that experience new development or redevelopment, consideration should be given to working with the adjacent municipality for annexation.
- **Adjacent Zoning:** The adjacent parcels are zoned Residential and Rural Preservation with Light Industrial Zoning nearby in the City of Hardeeville.

- ***Adjacent Land Use:*** Adjacent land uses are residential and commercial, with heavy industrial located nearby in the City of Hardeeville.
- ***Traffic and Access:*** The subject property is accessed by Stiney Road, which is a two-lane state-maintained highway, classified as a local road.

Planning Commission Recommendation: There was not a motion made by the Planning Commission, so the application has been forwarded to the County Council with no recommendation.

Attachments:

1. Application by the applicant
2. Ordinance
3. Pictures of the nearby industrial uses in Hardeeville Industrial Park
4. Aerial map of property and surrounding area
5. Aerial map with zoning layer
6. Aerial map with Hardeeville zoning layer



Jasper County Planning and Building Services

358 Third Avenue - Post Office Box 1659
Ridgeland, South Carolina 29936
Phone (843) 717-3650 Fax (843) 726-7707

Zoning Map Amendment Application

Owner or Owner-Authorized Applicant:	LOWCOUNTRY BLICK ^{PAVER} , LLC.
Address:	PO BOX 485 535 STINEY RD. HARDEEVILLE, SC 29927
Telephone/Fax:	843-247-4290 / 843-784-7104
Email:	TCURRY@LCPAVER.COM
Property Address or Physical Location:	535 STINEY RD
Tax Map Number(s):	029-40-04-022
Gross Acreage:	9.9
Current Zoning:	RESIDENTIAL
Proposed Zoning:	INDUSTRIAL
Administrative Fee: (\$250 per lot)	
Date Mailed or Hand Delivered:	9/20/21
Reason for Request: (attach narrative if necessary)	WANT TO INVEST IN UPGRADES. NOT GOING TO INVEST THE MONEY IF I CANT GET ZONING.

Signature of Owner or Owner-Authorized Applicant
(Proof of owner-authorization required)

9/20/21
Date

Internal Use Only

Date Received:	9-21-2021
Amount Received:	\$250.00
Staff Member:	<i>[Signature]</i>

**STATE OF SOUTH CAROLINA
COUNTY OF JASPER**

ORDINANCE: 2021-32

**AN ORDINANCE
OF JASPER COUNTY COUNCIL**

To amend the Official Zoning Map of Jasper County so as to transfer a property bearing Jasper County Tax Map Number 029-40-04-022 from the Residential Zone to the Industrial Development Zone on the Jasper County Official Zoning Map.

WHEREAS, the owner of the parcel consisting of approximately 9.93 acres bearing Jasper County Tax Map Number 029-40-04-022 located at 535 Stiney Road, has requested rezoning of the parcel on the Official Zoning Map of Jasper County from the Residential Zone to the Industrial Development Zone and the property owner submitted that request to the Jasper County Planning Commission and County Council; and

WHEREAS, the Jasper County Planning Commission has concurred with the recommendations of the staff report as reflected in this Ordinance and recommends approval by Council; and

WHEREAS, this matter is now before the Jasper County Council for determination;

NOW THEREFORE BE IT ORDAINED, by the Jasper County Council in council duly convened and by the authority of the same:

1. Jasper County Council finds that in accordance with the staff report, the proposed zoning is consistent with the continued pattern of growth in the vicinity and is in harmony with the Jasper County Comprehensive Plan. Good cause having been shown, approximately 9.93 acres bearing Jasper County Tax Map Number 029-40-04-022, located at 535 Stiney Road,

depicted on the Jasper County Official Zoning Map in the Residential Zone shall be transferred to the Industrial Development Zone.

- 2. This ordinance shall take effect upon approval by Council.

Ms. Barbara B. Clark
Chairwoman

ATTEST:

Wanda Simmons
Clerk to Council

ORDINANCE: # 2021-32

First Reading: November 1, 2021
Second Reading: November 15, 2021
Public Hearing: November 15, 2021
Adopted: December 6, 2021

Considered by the Jasper County Planning Commission at it's meeting on
October 12, 2021 and made no recommendation.

Reviewed for form and draftsmanship by the Jasper County Attorney.

David Tedder

Date





AGENDA ITEM:

XI-D

Ordinance item D

**STATE OF SOUTH
CAROLINA
COUNTY OF JASPER**

ORDINANCE 2021-33

**AN ORDINANCE
OF JASPER COUNTY COUNCIL**

To authorize the extension of a Comprehensive Agreement and Renewal of Lease with Jasper County Animal Rescue Mission for the use of that real property located at 401 Carters Mill Road, Ridgeland, South Carolina.

WHEREAS, on or about July 1, 2007, Jasper County did lease to the Jasper County Animal Rescue Mission premises at 401 Carters Mill Road, Ridgeland, South Carolina for use as an animal shelter; and

WHEREAS, on or about July 10, 2010, Jasper County did re-new said lease to the Jasper County Animal Rescue Mission premises at 401 Carters Mill Road, Ridgeland, South Carolina for use as an animal shelter for a three year term; and

WHEREAS, on or about September 16, 2013, Jasper County did re-new said lease to the Jasper County Animal Rescue Mission premises at 401 Carters Mill Road, Ridgeland, South Carolina for use as an animal shelter for a three year term; and

WHEREAS, on or about October 17, 2016, Jasper County did re-new said lease to the Jasper County Animal Rescue Mission premises at 401 Carters Mill Road, Ridgeland, South Carolina for use as an animal shelter for a five year and three month term, expiring on January 1, 2022; and

WHEREAS, Jasper County Council finds and concludes that the use of this structure by the Jasper County Animal Rescue Mission is in the public interest and serves the people of Jasper County;

NOW THEREFORE BE IT ORDAINED by the Jasper County Council in council duly assembled and by the authority of the same:

1. Jasper County Council authorizes an additional extension of a lease of the premises located at 401 Carters Mill Road, Ridgeland, South Carolina to the Jasper County Animal Rescue Mission for a five (5) year term and for the purposes and under the terms set forth in the attached proposed Comprehensive Agreement and Lease Renewal.

2. Jasper County Council authorizes the County Administrator, Andrew P. Fulghum, to execute and deliver, on behalf of Jasper County, the Comprehensive Agreement and Lease Renewal and other necessary documents to complete this transaction.

3. Jasper County Council further authorizes the County Administrator, Andrew P. Fulghum and the Jasper County Attorney, David L. Tedder to make such amendments and revisions as may be necessary to complete this transaction, so long as any changes are consistent with the underlying purposes of the Comprehensive Agreement and Lease Renewal.

4. This ordinance shall take effect upon approval by Council.

Barbara B. Clark
Chairman

ATTEST:

Wanda Simmons
Clerk to Council

ORDINANCE: 2021-33

First Reading: 11.15.2021

Second Reading: 12.06.2021

Public Hearings: _____

Adopted: _____

It is required that the following Exhibit be attached before the second reading:

Comprehensive Agreement and Lease Renewal (2016)

Reviewed for form and draftsmanship by the Jasper County Attorney.

David Tedder

Date

COMPREHENSIVE AGREEMENT AND LEASE RENEWAL

COMPREHENSIVE AGREEMENT AND LEASE RENEWAL (hereinafter, "Agreement"), effective as of January 1, 2022, by and between Jasper County (hereinafter the "County"), a governmental unit of the State of South Carolina with administrative offices at 358 Third Avenue, Ridgeland, South Carolina, and the Jasper County Animal Rescue Mission (hereinafter the "Mission"), a South Carolina non-profit charitable corporation, whose address is Post Office Box 1179, Ridgeland, South Carolina 29936. For and in consideration of the sum of Five and 00/100, (\$5.00), Dollars and the mutual covenants and agreements contained herein, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **ACTIVITY.** The County hereby contracts with the Mission to operate and administer in a good and business like manner in accordance with accepted humane practices of such facilities, the animal shelter for the care and adoption of abandoned dogs and cats in Jasper County. The County will continue its animal control function collecting abandoned dogs and cats throughout Jasper County. The Mission agrees to accept all dogs and cats brought to the shelter by the Jasper County Sheriff Office, Animal Control, Ridgeland Police Department, Ridgeland Public Works, Hardeeville Police Department, Animal Control, Hardeeville Public Works, DHEC – Department of

Health and Environmental Control and Jasper County Residents.

The Mission agrees to serve the people of Jasper County by:

- Providing shelter and humane care to dogs and cats that are lost, abandoned, neglected or abused.
- Placing adoptable dogs and cats in good homes with caring people, taking into account an analysis between the applicant's abilities and realistic alternatives..
- Reducing the population of stray and neglected dogs and cats by promoting and providing spaying and neutering.
- Providing educational material and learning opportunities concerning the proper care and treatment of pets.

2. **COMPENSATION.** For the assumption of the responsibilities referred to herein, for each fiscal year during the term of this Agreement, Jasper County Council will make an appropriation to the Mission in an amount to be determined based upon the needs of the Mission and the availability of revenue.

3. **LEASE.** The County hereby leases to the Mission for a term of five (5) years the building and surrounding grounds located at 404 Carters Mill Road, Ridgeland, South Carolina 29936. A drawing depicting the demised premises is attached hereto as Exhibit "A". This lease is effective as of January 1, 2022 upon the payment of the annual lease amount of One and 00/100 (\$1.00) Dollar. The lease in subsequent years becomes effective each January 1st for the term of this lease. Notwithstanding any other provision hereof this lease shall become null and void and the Mission shall quit

the facility and return possession thereof to the County in the event that the Mission shall be unable to, refuse to, or otherwise fail to comply with any of the its obligations under this Agreement or if the parties should be unable to reach an agreement on the terms for operating the Jasper County Animal Shelter.

4. REAL PROPERTY INSURANCE. The County shall maintain at its own expense insurance coverage for the real property and building leased to the Mission.

5. ALL OTHER INSURANCE. The Mission shall maintain at its own expense errors and omissions coverage in the minimum amount of \$500,000.00.

6. BUILDING AND GROUNDS MAINTENANCE. The Mission shall be responsible for the cleaning and routine maintenance of the leased building and grounds. The County shall be required to maintain in good working order all heating, air conditioning, electric and plumbing systems, their condition subject to reasonable wear and tear which does not unreasonably affect the normal and regular use thereof. The County shall be responsible for roof repair and replacement as needed.

7. UTILITIES AND GARBAGE. The Mission shall be responsible for all costs of utilities and garbage collection.

8. ANIMAL CARCASSES. The County agrees to remove animal carcasses from the leased premises upon request. Any fees associated with the disposal of carcasses shall be paid by the Mission.

9. VETERINARIAN SERVICES. The Mission shall be responsible for contracting with and payment of a veterinarian for the care of and spaying or neutering of the

animals.

10. **PERMITS AND LICENSES.** The Mission shall apply for and obtain any and all drug licenses required by law from the Drug Enforcement Agency (DEA), the South Carolina Department of Health and Environmental Control (DHEC), and all other permits and licenses that may be required for the operation of the animal shelter. The Mission is responsible for all fees associated with obtaining governmental licenses and permits.

11. **FEES AND DONATIONS.** Any adoption or reclamation fee charged by the Mission shall be paid directly to and become property of the Mission. The Mission may solicit and accept any donations or grants directly. All fees, donations, and grants shall be used for the performance of this contract. Reclamation fees shall be approved by Jasper County Council by resolution from time to time, and shall be no more than the estimated good faith cost of housing temporarily lost animals, including capture, transportation, and administrative costs. Reclamation by the lawful owner shall not be contingent on any other matter, except the payment of the reclamation fee; notwithstanding the foregoing, the Mission shall abide by any lawful order from any state or federal agency regarding the release of an animal, including court orders prohibiting the release of the animal.

12. **ANNUAL REPORT.** The Mission shall present an annual report to the County describing its activities and accomplishments, and its financial condition, including all private donations and grants, at the end of each fiscal year.

13. EMPLOYMENT. It shall be the responsibility of the Mission to hire the staff needed to adequately manage the shelter. None of the individuals shall be deemed County employees by virtue of their employment by the Mission.

14. INDEMNITY. The County does not assume any liability for any acts or omissions of the Mission or its agents or employees. The Mission hereby releases the County and agrees to indemnify the County and hold the County harmless from any and all claims against the County of any kind of nature whatsoever, arising out of or resulting from the use and/or operation of the leased premises by the Mission, including any expenses and attorney's fees which the County may incur in defending any such claims, except such claims or portions thereof as are covered by applicable insurance as otherwise herein provided.

15. BINDING EFFECT. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their successors, legal representatives, and assigns. The Mission shall not have the right to assign, pledge, or otherwise encumber this Agreement or any interest therein or sublet any of the leased premises without the written consent of the County nor shall the Mission have the right to encumber or otherwise suffer any lien to be placed against the leased premises.

16. ENTIRE AGREEMENT. This Agreement represents the entire agreement between the parties. All prior negotiations have been merged into this Agreement and there are no understandings, representations, or agreements, oral or written, express or implied, other than those set forth herein. This Agreement shall not be modified or

amended except by an agreement in writing signed by the parties.

17. NOTICES. All notices required to be given under the terms of this Agreement shall be in writing and shall be sent by United States registered mail or certified mail addressed to the party to be notified at its address as above stated.

18. CONSTRUCTION. This Agreement shall in all respects be governed by and construed in accordance with the laws of the State of South Carolina.

In witness whereof the parties here to have caused this Agreement to be executed as of this _____ day of _____, 2022, effective as of January 1, 2022.

WITNESSES AS TO
JASPER ANIMAL RESCUE MISSION

JASPER ANIMAL RESCUE MISSION

By: _____

Chairman

WITNESSES AS TO
JASPER COUNTY:

JASPER COUNTY

By: _____

Andrew Fulghum
County Administrator

AGENDA ITEM:

XI-E

Ordinance item E

**STATE OF SOUTH CAROLINA
COUNTY OF JASPER**

ORDINANCE 2021-34

**AN ORDINANCE
OF JASPER COUNTY COUNCIL**

To authorize Jasper County to enter into a Lease Agreement with the Jasper County Chamber of Commerce and the Jasper County Historical Society the use of the Perry House located at 403 Russell Street in Ridgeland, South Carolina as their offices and a museum.

WHEREAS, Jasper County is the owner of real property having the Tax Map Number 063-27-02-001 also know as the Historic Perry House located at 403 Russell Street in Ridgeland, South Carolina bearing; and

WHEREAS, the Jasper County Chamber of Commerce and the Jasper County Jasper County Historical Society offer a variety of services and opportunities to encourage growth and tourism in Jasper County; and

WHEREAS, Jasper County Council previously authorized a five year Lease Agreement with the Jasper County Chamber of Commerce and the Jasper County Jasper County Historical Society in 2009, which has fulfilled the stated purposes of offer a variety of services and opportunities to encourage growth and tourism in Jasper County: and

WHEREAS, Jasper County Council believes that it would be a benefit for the citizens and commerce of Jasper County to have the offices and museum of the Jasper County Chamber of Commerce and the Jasper County Jasper County Historical Society to continue to be located at the Perry House;

NOW THEREFORE BE IT ORDAINED by the Jasper County Council in council duly assembled and by the authority of the same:

1. Jasper County Council approves of the lease of the Perry House to the Jasper County Chamber of Commerce and the Jasper County Historical Society on terms substantially

consistent with those include in the attached Lease form. Upon approval of the Lease Agreement, and other related documents by the County Attorney, the Chairman of Jasper County Council and/or the County Administrator shall be and they are hereby authorized to execute and the Clerk to Council is hereby authorized to attest and deliver such easement, and other related documents as may be necessary or desirable and in so doing, to bind Jasper County.

2. This ordinance shall take effect upon approval by Council.

Barbara B. Clark
Chairwoman

ATTEST:

Wanda Simmons
Clerk to Council

ORDINANCE: 2021-34

First Reading: 11.15.2021

Second Reading: 12.06.2021

Public Hearings: _____

Adopted: _____

It is required that the following Exhibit be attached before the second reading:

LEASE AGREEMENT.

Reviewed for form and draftsmanship by the Jasper County Attorney.

David L. Tedder

Date

the parties. Tenant further agrees that it will not use or permit the premises to be used for any offensive, noisy or dangerous trade or business, or for any other purpose not provided for herein, or any use in violation of laws, ordinances and regulations or any governmental body or authority applicable to the premises. Tenant will not do or permit any act or omission which will increase the rate of insurance on the premises, and if such rate be increased, Tenant agrees to pay Landlord such increased cost of insurance. Tenant agrees to take good care of the leased premises and suffer no waste, and at the end or other expiration of this lease, or renewal thereof, deliver the leased premises in as good a state and condition as received by the Tenant, reasonable wear and tear accepted.

5. TENANT'S ALTERATIONS. The Tenant may alter, replace or add to the improvements of the premises at its own expense, subject to the prior written approval of the Landlord of the plans and specifications; provided, however, that the Landlord shall not withhold such approval arbitrarily.

6. TRADE FIXTURES, BUSINESS EQUIPMENT AND FURNISHINGS. Tenant may install at its expense and without Landlord's consent trade fixtures, moveable office partitions, furniture and business equipment and other personal property, and may remove same at any time and further provided that any damage to the premises caused thereby shall be repaired by Tenant. Tenant shall not install or maintain any equipment, partitions, furniture, or apparatus, the weight or operation of which would tend to injure or be detrimental to the premises.

7. TENANT'S MAINTENANCE AND REPAIR OF PREMISES. Tenant agrees to make all repairs upon the demised premises including but not limited to the following: Tenant shall keep the interior of the building, including the plumbing, closets, pipes and electrical systems and fixtures in good order and suffer no waste, keep the water pipes and connections free of ice and other obstructions during the term of this lease, or renewal thereof, all at the Tenant's expense. Tenant shall keep the exterior woodwork freshly painted. Tenant shall keep the exterior walls, foundations, roof, sanitation system, water pipes and all outside plumbing and grounds in good repair. The Tenant shall be responsible for periodic grounds maintenance. Tenant shall maintain heating and air conditioning equipment by performing periodic inspections and servicing thereof and shall repair or replace the equipment when necessitated by ordinary wear and

tear; notwithstanding any other provision of this paragraph, the parties agree that the Tenant shall not be responsible for replacement or repair of catastrophic failure of a major system of the demised premises, e.g., roof or HVAC system. In addition Tenant shall be entitled to apply to County Council for financial assistance from Accommodations Tax revenue for any required repairs the cost of which exceed the financial capacity of the Tenant. Should Tenant fail, within a reasonable time after notice of the repairs of and to the demised premises that ought to be made pursuant to the terms of this Lease, to make such repairs, Landlord may declare the terms of this Lease to be in default and seek the remedies provided for under the terms of this Lease or otherwise provided by law.

8. TAXES. The Tenant shall pay all taxes and assessments upon the real property, if any.

9. UTILITIES. Tenant shall contract for and obtain, in its name all utility services required on the demised premises, including, but not limited to gas, electricity, telephone and water. Tenant shall pay all charges for those services as they become due.

10. INSURANCE, INJURIES AND PROPERTY DAMAGE. Tenant agrees to indemnify and hold harmless Landlord of and from any and all claims of any kind or nature arising from Tenant's use of the demised premises during the term hereof, and Tenant waives all claims against Landlord for damages to goods, wares, or merchandise or for injury to persons in and upon the premises from any cause whatsoever, except such as might result from the negligence of Landlord or Landlord's representatives. At all times during the term hereof the Tenant shall keep in effect in responsible commercial liability insurance in the name of and for the benefit of Tenant and Landlord with limits not less than the limits of liability found in Code of Laws of South Carolina §15-78-120 (1976 as amended).

Such insurance may, at Tenant's election, be carried under any general blanket coverage of Tenant. A renewal policy shall be procured not less than ten (10) days prior to the expiration of any policy. Each original policy or certified copy thereof or a satisfactory certificate of the insurer evidencing insurance carried with proof of payment of the premium shall be deposited with Landlord. Tenant shall have the right to settle

and adjust all liability claims and all claims against the insuring companies, but without subjecting Landlord to any liability or obligation.

Tenant shall place and maintain in force during the term of this agreement, or any extensions or renewal thereof, sufficient renter's or contents coverage insurance to insure against any loss or damage to Tenant's personal property that may occur on the leased premises.

11. ASSIGNMENT OR SUBLEASE. Neither this lease nor any interest herein may be assigned by Tenant voluntarily or involuntarily, or by operation of law, and neither all nor any part of the leased premises shall be sublet by Tenant.

12. NOTICE. All notices to be given with respect to this lease shall be in writing. Each notice shall be sent by registered or certified mail, postage prepaid and return receipt requested to the party to be notified, at the address set forth herein or at such other address as the party may, from time to time, designate in writing. Every notice shall be deemed to have been given at that time it shall be deposited in the United States Mail in the manner prescribed herein. Noting contained herein shall be construed to preclude personal service of any notice in the manner prescribed for personal service of a Summons or other legal process.

Landlord: Jasper County
Andrew Fulghum, County Administrator
358 Third Avenue
Post Office Box 1149
Ridgeland, South Carolina 29936

Tenant: Jasper County Chamber of Commerce
Kendall Malphrus, Executive Director
Post Office Box 1267
Ridgeland, South Carolina 29936

and

Jasper County Historical Society
President
Post Office Box 2111
Ridgeland, South Carolina 29936

13. DEFAULT BY TENANT. If Tenant shall make default in paying rent or making any other payment herein provided for, or if the Tenant shall breach any covenant, term or condition of this lease or part thereof, and any such default or breach shall continue for a period of thirty (30) days, after written notice to Tenant, or if the leased premises or any part thereof shall be abandoned or vacated or if Tenant shall be dismissed therefrom by or under any authority other than the Landlord, or if Tenant shall file a voluntary petition of bankruptcy or if the Tenant shall file any petition or institute any proceeding under any insolvency or bankruptcy act or any amendment thereto hereafter made, seeking to effect a reorganization or a composition with its creditors or if, in any proceedings based on the insolvency of Tenant or relating to bankruptcy proceedings, a receiver or trustee shall be appointed for Tenant of the leased premises or if any proceeding shall be commenced for the reorganization of Tenant of the leasehold estate created hereby shall be taken on execution or by any process of law or if Tenant shall admit in writing its inability to pay its obligations generally as they become due, the Landlord may, at its option, terminate this lease, without notice, and Landlord or Landlord's agents and servants may immediately, or at any time thereafter, re-enter the leased premises by force, summary proceeding or otherwise and remove all persons and property therein, without being liable to indictments, prosecution or damage therefore and Tenant hereby expressly waives the service of any notice in writing of intention to re-enter the premises.

14. DAMAGE OR DESTRUCTION BY FIRE OR OTHER CASUALTY. Notwithstanding any other provisions hereof, in the event that the demised premises, including all improvements, alterations, additions and changes made by either party hereto, are partially or totally damaged, destroyed or rendered unfit for Tenant's use by fire, tornado or other casualty, this lease shall immediately become null, void and of no effect.

15. SURRENDER OF PREMISES. Tenant agrees to turn over all keys and to surrender the leased premises at the expiration or sooner termination of this lease or any extensions thereof, broom clean and leave in the same condition as when delivered to Tenant or as altered, pursuant to the provisions of this lease, ordinary wear and tear and damage by the elements accepted, and Tenant shall remove all of its property.

16. **ENTIRE AGREEMENT.** This lease contains the entire agreement between the parties and cannot be changed or terminated except by a written instrument subsequently executed by the parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed the day and year first written above.

Witnesses as to Landlord:

LANDLORD:

JASPER COUNTY

By: _____

Andrew Fulghum
Administrator

AND

Witnesses as to Tenant
Jasper County Chamber of Commerce:

TENANT:

**JASPER COUNTY
CHAMBER OF COMMERCE**

By: _____

Kendall Malphrus
Executive Director

SIGNATURES AND WITNESSES CONTINUE ON FOLLOWING PAGE

STATE OF SOUTH CAROLINA

PROBATE

COUNTY OF JASPER

Personally appeared before me, _____ a witness, who made oath that she along with a Notary Public _____ saw _____, President of the Jasper County Historical Society sign and deliver the within Lease Agreement.

Sworn to before me this _____ Day of _____ 2021.

Notary Public for S. C.
My Commission Expires: _____

Witness