

**City of West Columbia, SC
Business License Rate Information**

Business License Rates by Class

<u>Class</u>	<u>Income up to \$2,000</u>	<u>All over \$2,000</u> (Rate per thousand or fraction thereof)
1A	\$25.00	0.70
1	25.00	0.85
2	30.00	1.00
3	35.00	1.15
3A	35.00	0.75
4	40.00	1.30
5	45.00	1.45
6	50.00	1.60
7	55.00	1.75
8	See individual business in Class at www.westcolumbiasc.gov or contact Business License Office	

**Declining rate applies in all Classes for gross income
in excess of \$1,000,000**

<u>Amount in Millions</u> <u>Gross income</u>	<u>Percent of Rate for</u> <u>each additional \$1,000</u>
0-1	100%
1-2	95
2-3	90
3-4	85
4-5	80
5-6	75
6-7	70
7-8	65
8-9	60
9-10	55
over 10	50

SIC	TYPE	INCOME	BASE	PER \$1,000 (or fraction)
17 A	Having a place of business within the City	up to \$25,000	\$ 50.00	
	work performed in City	over 25,000		0.75
	work performed out of City on which fee is not paid to another Municipality	over 25,000		0.50
B	Itinerate (No place of business within City) or Non resident	up to 25,000 over 25,000	100.00	2.00
<p>No contractor shall be issued a business license until all State and City qualifications, examinations, and trace requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job and shall furnish the License Inspector with a list of all subcontractors furnishing labor or materials. Zoning permits must be obtained when required by the City Zoning Ordinance.</p>				
4121	<p>Taxicabs - In lieu of any other license, all taxicab companies must pay \$10.00 per year per taxicab up to a maximum of \$1,000 per company per year. The taxicab companies are required to hold proper liability insurance and display permits indicating inspection approval.</p>			
5813	Drinking Places (alcoholic beverages)	up to 2,000 over 2,000	100.00	5.00
5931	Pawn Brokers-All types (See City Code for Regulations)	up to 2,000 over 2,000	50.00	2.00
5962	Vending Machines and all other coin operated Automatic Merchandising Machines (Not included in Business Gross Income) Per Machine	up to 2,000 over 2,000	5.00	1.50
5963	Peddlers-All types Itinerant		100.00	
63 (NAICS 5241)	<p>Insurance Companies: Gross premiums written for policies for property or a risk located within the municipality</p> <p>Gross premiums shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced.</p> <p>Solicitation for insurance , receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality regardless of whether or not an office is maintained in the municipality.</p>			
631-632 (NAICS 52411)	Life, Health and Accident	0.75% of Gross Premiums		
633-635 (NAICS 524126)	Fire and Casualty	2.00% of Gross Premiums		
636 (NAICS 524127)	Title Insurance	2.00% of Gross Premiums		