**CITY OF WEST COLUMBIA**
Business License Division - City Hall
PO Box 4044
West Columbia SC 29171-4044
Phone (803) 791-1880

**RETURN SERVICE REQUESTED**

**FOR OFFICE USE ONLY**

LICENSE NO.:

APPROVED BY: DATE ISSUED:

ZONING: _____ APPROVED
_____ DISAPPROVED

**LICENSE TAX** _____

**PENALTY** _____

**TOTAL** _____

FOR RENEWAL OF LICENSE, PLEASE VERIFY ALL INFORMATION AS LISTED. THEN COMPLETE THIS APPLICATION AS REQUIRED. REFER TO CITY OF WEST COLUMBIA BUSINESS AND PROFESSIONAL LICENSE ORDINANCE FOR APPLICABLE RATES.

# APPLICATION FOR BUSINESS OR PROFESSIONAL LICENSE
## THE LICENSE YEAR _____

**MAKE SEPARATE APPLICATION FOR EACH BUSINESS TO BE LICENSED AT EACH LOCATION. PLEASE SEND PAYMENT WITH APPLICATION**

**LOCATION OF BUSINESS**

**TYPE OF BUSINESS**

**NAICS CODE**

**ALL TAXES MUST BE PAID BEFORE LICENSE IS ISSUED.**

PENALTY: DELINQUENT MAY 1ST.
PENALTY FOR DELINQUENCY IN PAYING LICENSE TAX IS 5% PER MONTH OR FRACTION THEREOF UNTIL PAID.

**SOCIAL SECURITY NO. AND/OR FEDERAL EMPLOYER'S IDENTIFICATION NUMBER** _____

IF INFORMATION LISTED IN HEADING IS CORRECT CHECK HERE AND SKIP TO ITEM #5. FOR NEW BUSINESS OR CORRECTIONS TO HEADING ABOVE, FILL IN ALL ITEMS.

1. NAME OF APPLICANT (INDIVIDUAL OR FIRM) TRADE NAME
2. MAILING ADDRESS
3. BUSINESS LOCATION PHONE NO.
4. TYPE OF BUSINESS (THIS INFORMATION IS TO ASSIGN PROPER NAICS CODE FOR RATE PURPOSE)
5. THIS APPLICATION IS FOR: STARTING DATE
   - __ NEW BUSINESS
   - RENEWAL OF LICENSE
   - CHANGE OF OWNERSHIP
   - CHANGE IN LOCATION
   - __ CORPORATION
   - __ CO-PARTNERSHIP
   - __ SINGLE OWNERSHIP
   - __ CITY EVENT
   - OTHER SPECIAL EVENTS
6. **REPORT APPLICABLE GROSS INCOME FIGURE FOR PRECEDING YEAR:**
   GROSS (RESIDENT BUSINESSES INCLUDE WORK OUTSIDE CITY) ESTIMATE (FOR NEW BUSINESSES)
7. GROSS REPORTED & PAID TO OTHER MUNICIPALITIES (LIST ON BACK) GROSS PREMIUMS (INSURANCE) WEST COLUMBIA GROSS INCOME
8. IF THIS IS CHANGE IN OWNERSHIP. GIVE NAME OF PREVIOUS OWNER
9. IF YOU EMPLOY AN ACCOUNTING OR BOOKKEEPING FIRM, GIVE NAME, ADDRESS AND PHONE NO.
10. LIST NAMES OF PARTNERS OR OFFICERS OF FIRM, AND THEIR TITLES.

**ITINERATE CONTRACTOR**

JOB SITE ADDRESS IN CITY LIMITS

TOTAL CONTRACT AMOUNT

STATE LICENSE

TYPE NO.

**ITINERATE CONTRACTORS (NO PLACE OF BUSINESS WITHIN CITY OR NON RESIDENT) MUST RENEW UPON ENTERING CITY LIMIT.**

A. THIS IS TO CERTIFY THAT THE ABOVE IS A TRUE STATEMENT OF THE BUSINESS DONE OR TRANSACTED AT OR THROUGH THE ABOVE LOCATION FOR THE PRIOR CALENDAR YEAR ENDING DECEMBER 31: OR LAST COMPLETED FISCAL YEAR AND THE REPORT CORRESPONDS WITH THE BOOKS AND RECORDS OF THE BUSINESS AND WITH THE REPORT OF SAME FILED, OR TO BE FILED, FOR THE CORRESPONDING PERIOD WITH THE INTERNAL REVENUE SERVICE, SOUTH CAROLINA DEPARTMENT OF REVENUE, AND THE SOUTH CAROLINA DEPARTMENT OF INSURANCE OR OTHER GOVERNMENT AGENCY.

B. I (WE) DO HEREBY CERTIFY THAT THE EXACT AMOUNT RETURNED AS TOTAL GROSS INCOME FROM MY BUSINESS OR PROFESSION AS REPORTED HEREIN ARE TRUE AND CORRECT, AND THAT I HAVE MADE NO DEDUCTIONS EXCEPT FOR THOSE ALLOWED BY THE CITY ORDINANCE, AND THAT I AM FAMILIAR WITH THE CITY ORDINANCE PROVIDING FOR PENALTIES AND REVOCATION OF MY (OUR) LICENSE FOR MAKING FALSE OR FRAUDULENT STATEMENTS IN THIS APPLICATION.

DATE _____, 20_____

(SIGNED) _____ / _____
(Signature of Applicant) (Print Name Here)

BY _____
(Signature of Person Executing for Firm or Corp.)

**TAX PAYMENT CERTIFICATION**

I CERTIFY THAT ALL ASSESSMENTS AND PERSONAL PROPERTY TAXES DUE AND PAYABLE TO THE CITY HAVE BEEN PAID.

_____
APPLICANT

**RATES ON REAR**

**AFTER HOURS EMERGENCY:**

NAME

PHONE NUMBER

*RETURN TO:*

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LIST LOCATION OF WORK OUTSIDE WEST COLUMBIA ON WHICH LICENSE TAX WAS PAID TO OTHER MUNICIPALITIES OR ENTITIES.
GIVE GROSS FOR EACH LOCATION.

| NAME OF MUNICIPALITY OR ENTITY | NAME OF JOB | AMOUNT |
|---|---|---|
| | | |
| | | |
| | | |
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| | | |

## BUSINESS LICENSE INFORMATION

Every person engaged or intending to engage in any calling, business, occupation or profession, in whole or in part, within the limits of the City of West Columbia South Carolina, is required to pay an annual license tax for the privilege of doing business in the Municipality and obtain a business license.

Gross Income means the gross revenues or gross receipts of a business. Gross income 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 governmental agencies.

Each yearly license shall be issued for the twelve-month period beginning on May 1 and ending on April 30 of the following year, unless otherwise revoked.

The required license tax shall be paid for each business subject hereto according to the applicable Classification on or before the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. A separate license shall be required for each place of business and for each Classification or business conducted at one place.

Application shall be on a form provided by the License Official which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the Licensee and the business deemed appropriate to carry out the purpose of this Business License Program by the License Official. Zoning, Fire, and Building inspections are required.

No deductions from Gross Income shall be made except income earned outside of the Municipality on which a license tax is paid by the business to some other municipal corporation or a county and fully reported to the Municipality, taxes collected for a governmental entity, or income which cannot be included for computation of the license tax pursuant to State or Federal law.

It shall be unlawful to make a false application.

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 change of address must be reported to the License Official within ten (10) days after removal of the business to a new location.

For the purpose of enforcing the provisions of this Business License Program the License Official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to the Business License Program to make inspections and examine and audit books and records. In the event an audit or inspection reveals that the licensee has filed false information, the cost of the audit shall be added to the correct license tax and late penalties in addition to other penalties. Each day of failure to pay the proper amount of license tax shall constitute a separate offense. The License Official shall have the authority to make inspections and conduct audits of businesses within the Municipality to ensure compliance with the Business License Program.

For non-payment of all or any part of the correct license tax, the License Official shall levy and collect a late penalty of five (5%) of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any license tax remains unpaid for sixty (60) days after it's due date, the License Official shall report it to the City Administrator and/or his designee for appropriate legal action.

Any person violating any provision of this Business License Program shall be deemed guilty of a misdemeanor 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.

The license tax for each class of businesses shall be computed in accordance with the Business License Rate Schedule. The Class Structure Model by NAICS code is a tool for Classification and not a limitation on businesses subject to a license tax. The Schedule and Model are made available by the License Official and are also on the City's website at www.westcolumbiasc.gov.

## RATES

**In-City (Resident) Rates**

| Class | Income: 0-$2,000 | All over $2,000 Rate per thousand or fraction thereof |
|---|---|---|
| 1 | $ 25.00 | $ 0.85 |
| 2 | 30.00 | 1.05 |
| 3 | 35.00 | 1.25 |
| 4 | 40.00 | 1.45 |
| 5 | 45.00 | 1.65 |
| 6 | 50.00 | 1.85 |
| 7 | 55.00 | 2.05 |
| 8 | See Individual business at Appendix A www.westcolumbiasc.gov | |

**Out-of-City (Non-Resident) Rates**

| Class | Income: 0-$2,000 | All over $2,000 Rate per thousand or fraction thereof |
|---|---|---|
| 1 | $ 50.00 | $ 1.70 |
| 2 | 60.00 | 2.10 |
| 3 | 70.00 | 2.50 |
| 4 | 80.00 | 2.90 |
| 5 | 90.00 | 3.30 |
| 6 | 100.00 | 3.70 |
| 7 | 110.00 | 4.10 |
| 8 | See Individual business at Appendix A www.westcolumbiasc.gov | |

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

| Amount (In Millions) Gross Income | Percent of Class Rate for each additional $1,000 |
|---|---|
| $2,000 - $1,000,000 | 100% |
| $1,000,001 - $3,000,000 | 90 |
| $3,000,001 - $5,000,000 | 80 |
| $5,000,001 - $7,000,000 | 70 |
| OVER - $7,000,001 | 60 |

A license tax calculator is available on our website to assist in estimating your license tax. This tool shall be subject to final verification by the Business License Official. www.westcolumbiasc.gov