

**Exhibit A**

**APPENDIX A**

**BUSINESS LICENSE  
RATE SCHEDULE**

<b><u>RATE CLASS</u></b>	<b><u>INCOME: \$0 - \$2,000 BASE RATE</u></b>	<b><u>INCOME OVER \$2,000 Rate per Thousand or fraction thereof</u></b>
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
8.1	\$ 75.00	\$1.00
8.2	\$ set by State statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machine	\$1.50
8.52	\$12.50 + \$12.50 per machine	\$1.50
8.6	\$ 5.00 or \$12.50 per table	\$2.00
9.2	\$ 50.00	\$2.00
9.3	\$25.00	\$0.85
9.5	\$100.00	\$2.00
9.7	\$100.00	\$5.00
9.9	\$25.00	\$1.25

**NON-RESIDENT RATES**

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.

**DECLINING RATES**

Declining rates apply in all classes for Gross Income in excess of \$1,000,000, unless otherwise specifically provided for in this Business License Program.

<b><u>Gross Income</u></b>	<b><u>Percent of Class Rate for each additional \$1,000</u></b>
\$ 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%

## CLASS 8 RATES

Each NAICS number designates a separate sub-Classification. The businesses in Class 8 herein are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply, except where indicated.

### **8.1 NAICS 230000 - Contractors, Construction, All Types** [Non-resident rates apply] Having permanent place of business within the municipality

Minimum on first \$2,000	-	\$ 75.00 PLUS,
Each additional 1,000	-	\$1.00

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. 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 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 Municipality's 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 Section 12-23-210)

### **8.3     NAICS 517111, 517112, 517122 - Telephone Companies:**

Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality 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     NAICS 5241, 5242 - Insurance Companies:**

Independent agents, brokers, their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Title 38, Chapter 7 of the Code of Laws of South Carolina 1976, as amended and to brokers under Title 38, Chapter 45 of the Code of Laws of South Carolina 1976, as amended, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the "Insurers and Brokers Collections Ordinance"). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

### **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]**

<u>Operator of machine</u>	-	\$12.50/machine PLUS, \$12.50 business license for operation of all machines (not on Gross Income). [§12-21- 2746] PLUS,
Per \$1,000, or fraction over \$2,000	-	\$1.50

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]

<u>Operator of machine</u>	-	\$12.50/machine PLUS, \$12.50 business license for operation of all machines (not on Gross Income). [§12-21- 2720(B)] PLUS,
Per \$1,000, or fraction over \$2,000	-	\$1.50

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 business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of (A) \$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 operation of the tables in addition to the tax authorized by state law for each table, as follows: per \$1,000, or fraction over \$2,000 - \$2.00

**CLASS 9 RATES**

In addition to the standard Class 8 Rates, the Municipality further implements the following Class 9 Rates, which are further treated as separate and individual subclasses under the Business License Program. Non-resident rates do not apply, except where indicated.

**9.1     [Reserved]**

**9.2     NAICS 522298 - Pawn Brokers - All Types**

Minimum on first \$2,000 - \$50.00 PLUS,  
Per \$1,000, or fraction, over \$2,000 - \$2.00

**9.3     NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Farm Machinery or Retail  
(except auto supply stores - see 4413)**

Minimum on first \$2,000 - \$25.00 PLUS,  
Per \$1,000, or fraction, over \$2,000 - \$0.85

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.

The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

**9.5     NAICS 713290 - Bingo halls, parlors -**

Minimum on first \$2,000 - \$100.00 PLUS,  
Per \$1,000, or fraction, over \$2,000 - \$2.00

**9.6     [Reserved]**

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

Minimum on first \$2,000	-	\$100.00 PLUS,
Per \$1,000, or fraction, over \$2,000	-	\$5.00

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    [Reserved]**

**9.9    NAICS 485310 - Taxi Companies**

Minimum on first \$2,000	-	\$25.00 PLUS,
Per \$1,000, or fraction, over \$2,000	-	\$1.25