

Chapter 12
BUSINESS LICENSE ORDINANCE

[SIC and NAICS Codes - Revised Rate Classes]

- Sec. 12.1 License required
- 12.2 Definitions
- 12.3 Purpose and duration
- 12.4 License fee
- 12.5 Registration required
- 12.6 Deductions, exemptions, and charitable organizations
- 12.7 False application unlawful
- 12.8 Display and transfer
- 12.9 Administration of ordinance
- 12.10 Inspection and audits
- 12.11 Assessments, payment under protest, appeal
- 12.12 Delinquent license fees, partial payment
- 12.13 Notices
- 12.14 Denial of license
- 12.15 Suspension or revocation of license
- 12.16 Appeals to council
- 12.17 Permission to use streets required
- 12.18 Consent, franchise or business license fee required
- 12.19 Confidentiality
- 12.20 Violations
- 12.21 Separability
- 12.22 Classification and rates

CHANGES TO THE TOWN OF SWANSEA CODE OF ORDINANCES.

1. APRIL 09, 2001, SECOND READING TO ADD SPECIAL GARAGE SALES, FARM PRODUCTS AND SMALL JOB LICENSE FEES TO THE BUSINESS LICENSE ORDINANCE, CHAPTER 12, PAGE 10, CLASS 8 RATES.

Sec. 12.1 License Required

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the limits of the Town of Swansea, South Carolina, is required to pay an annual license fee and obtain a business license as herein provided.

Sec. 12.2 Definitions.

The following words, terms and phrases, when used in this ordinance, shall have the meaning ascribed herein:

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

Charitable purpose means benevolent, philanthropic, patriotic, or eleemosynary purpose which does not result in personal gain to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization. A charitable organization shall be deemed a business subject to a license tax unless the entire net proceeds of its operation, after necessary expenses, are devoted to charitable purposes. Compensation in any form to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Classification means that division of businesses by major groups 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 Municipality Council.

Gross Income means the total revenue of a business, received or accrued, for one calendar year collected or to be collected from business done within the City, excepting therefrom income from business done wholly outside of the City on which a license tax is paid to some other City or a county and fully reported to the City. Gross income for brokers or agents means gross commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums collected. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds which are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The 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 Insurance Commission, or other government agency.

License Inspector means a person designated to administer this ordinance.

Municipality means the Town of Swansea.

Person means any individual, firm, partnership, LLP, LLC, 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 principals.

Sec. 12.3 Purpose and Duration

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one year and shall expire on December 31. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by Council.

Sec. 12.4 License Fee

a. The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 1st day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified.

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 license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year. The initial fee for an annexed business shall be prorated for the number of months remaining in the license year. No refund shall be made for a business which is discontinued.

Sec. 12.5 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, except that a new business shall be required to have a business license prior to operation within the Municipality.

b. Application shall be on a form provided by the License Inspector 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 business deemed appropriate to carry out the purpose of this ordinance by the License Inspector. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross income 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 and personal property taxes on business property due and payable to the Municipality have been paid.

d. Insurance agents and brokers shall report the name of each insurance company for which a policy was issued and the total premiums collected for each company for each type of

insurance coverage on a form approved by the License Inspector. An insurance agent not employed by a company shall be licensed as a broker.

Sec. 12.6 Deductions, Exemptions, and Charitable Organizations

a. No deductions from gross income shall be made except income from business done wholly outside of the Municipality on which a license tax is paid to some other municipality or a county, taxes collected for a governmental entity, or income which cannot be taxed pursuant to State or federal law. The applicant shall have the burden to establish the right to deduction 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 Municipality, unless exempted by State or federal law. The License Inspector shall determine the appropriate classification for each business in accordance with the latest issue of the North American Industry Classification System (NAICS) for the United States published by the Office of Management and Budget. 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 the liability for the payment of any other tax by reason of the application of this ordinance.

c. Charitable organizations which have exemptions from state and federal income taxes shall be exempt from a business license tax only in cases where the sponsors, organizers, directors, trustees, or persons who exercise ultimate control of the organization receive no part of the proceeds of operation, and all proceeds are devoted to charitable purposes as defined by this ordinance. Payment of necessary costs of operation and wages to non-management employees will not disqualify a charitable organization from exemption.

Sec. 12.7 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 fee required by this ordinance.

Sec. 12.8 Display and Transfer

a. All persons shall display the license issued to them on the original form provided by the License Inspector 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 Municipality.

b. A change of address must be reported to the License Inspector 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 of the License Inspector and compliance with zoning and building codes. Failure to obtain the approval of the License Inspector 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.

Sec. 12.9 Administration of Ordinance

The License Inspector shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the municipal attorney and assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Sec. 12.10 Inspection and Audits.

a. For the purpose of enforcing the provisions of this ordinance the License Inspector or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and 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 false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.

b. The License Inspector shall make systematic inspections and random audits of all businesses within the Municipality to insure compliance with the ordinance. Records of inspection and audits shall not be deemed public records, and the License Inspector shall not release the amount of license taxes paid or the reported gross income of any person by name without written permission of the licensee, provided that statistics compiled by classifications may be made public.

Sec. 12.11 Assessments, Payment under Protest, Appeal

a. When a person fails to obtain a business license or to furnish the information required by this ordinance or the License Inspector, the License Inspector shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as the License Inspector may deem appropriate to assess a license tax and penalties as provided herein.

b. A notice of assessment shall be served by certified mail. An application for adjustment of the assessment may be made to the License Inspector within five (5) days after the notice is mailed or the assessment will become final. The License Inspector shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.

c. A final assessment may be appealed to the municipal Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to Council.

Sec. 12.12 Delinquent License Fees, Partial Payment

a. For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Inspector shall make a report to the municipal attorney for appropriate legal action.

b. Partial payment may be accepted by the License Inspector 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.

Sec. 12.13 Notices

The License Inspector may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the municipality 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.

Sec. 12.14. Denial of License

The License Inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance *per se*. A decision of the License Inspector shall be subject to appeal to Council as herein provided. Denial shall be written with reasons stated.

Sec. 12.15 Suspension or Revocation of License

When the License Inspector determines that:

- a. A license has been mistakenly or improperly issued or issued contrary to law; or
- b. A licensee has breached any condition upon which the license was issued or has filed to comply with the provision of this ordinance; or
- c. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- d. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods;
or
- e. A licensee has engaged in an unlawful activity or nuisance related to the business; the License Inspector shall give written notice to the licensee or the person in control of the business within the municipality by personal service or certified mail that the license is suspended pending a hearing before Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice, unless continued by agreement. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Sec. 12.16 Appeals to Council

- a. Any person aggrieved by a decision, final assessment, revocation, suspension, or a denial of a business license by the License Inspector may appeal the decision to the municipal Council by written request stating the reasons therefor, filed with the License Inspector within ten (10) days

after the payment of the assessment under protest or notice of denial is received. Payment under protest shall be a condition precedent to appeal.

b. An appeal or a hearing on revocation shall be held by the municipal Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice, unless continued by agreement. 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 shall govern the hearing. Council shall by majority vote of members present render a written decision based on findings of fact and application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

c. No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

Sec. 12.17 Permission to use streets required

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 municipality 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 municipal council by ordinance which prescribes the term, fees and conditions for use.

Sec. 12.18 Consent, franchise or business license fee required

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 fees unless specifically provided by the franchise or consent agreement.

Sec. 12.19 Confidentiality

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any 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.

Sec. 12.20 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 herein.

Sec. 12.21. Separability.

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

Sec. 12.22 Classification and Rates

a. The sectors of businesses included in each Rate Class are listed with the United States North American Industry Classification System (NAICS) codes. The alphabetical index in this ordinance is a tool for classification, not a limitation on businesses subject to a license tax. The License Inspector shall determine the proper class for a business according to the applicable NAICS manual, whether or not the business is listed in the alphabetical index. A business class which is not listed in the rate class or numerical indexes is not subject to a license tax. Standard Industrial Classification (SIC) codes included in the index are for administrative use in converting to NAICS codes.

**ALPHABETICAL
BUSINESS CLASSIFICATION INDEX**

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the SIC or NAICS Code. All businesses not exempt by law which are in the major groups or sectors listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Inspector shall determine the proper classification of a business not listed.

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
2011	311611	3	Abattoirs	
8200	611310	6	Academies, college or university	
7322	561440	4	Account collection services	
8721	541211	7	Accounting (CPAs) services, certified public	
8721	541219	7	Accounting services (except CPAs)	
7929	711510	4	Actors, independent	
8049	621111	6	Acupuncturists	
7331	511140	6	Address list publishers	
7389	561110	4	Administrative management services	
7311	541810	7	Advertising agencies	
2752	323110	3	Advertising materials printing	
2721	511120	6	Advertising periodical publishers	
7312	541850	7	Advertising services, indoor or outdoor display	
7991	713940	4	Aerobic dance and exercise centers	
5088	421860	1	Aeronautical equipment and supplies, wholesaling	
6411	524210	7	Agencies, insurance	
6531	531210	7	Agencies, real estate	
7389	711410	4	Agents for artists, authors, entertainers, models, sports and public figures, etc.	
01-09	11	4	Agriculture (See type of operation)	
			111 Crop production	
			112 Animal production	
			113 Forestry and logging	
			114 Fishing, hunting and trapping	
			115 Agriculture and forestry support activities	
5080	421820	1	Agricultural machinery and equipment, sale	
7623	811412	2	Air-conditioner, window, repair and maintenance services	
1711	235110	8	Air-conditioning installation contractors	
4522	481211	3	Aircraft charter services, passenger	
5599	441229	8	Aircraft dealers, retail	
5088	421860	1	Aircraft equipment and supplies, wholesaling	
4581	488119	3	Aircraft hangar rental	
4581	488190	3	Aircraft maintenance and repair services	
7359	532411	7	Aircraft rental and leasing	
5812	722310	1	Airline food service contractors	
4729	561599	4	Airline ticket offices	
4111	485999	3	Airport limousine services (shuttle)	
7382	561621	4	Alarm systems sales with installation, maintenance, or monitoring services	
5571	441221	8	All-terrain vehicle (ATV) dealers	
4119	621910	6	Ambulance services, air or ground	
7993	713120	8	Amusement device parlors (except gambling), coin-operated; arcades	
7993	713290	8	Amusement, gambling machines, coin-operated (video poker)	
	812910	4	Animal grooming services	
0742	541940	7	Animal hospitals	
7399	561421	4	Answering services, telephone	
1799	235990	8	Antenna installation construction contractors	
5731	444112	2	Antenna, satellite, sales and installation	
5521	441120	8	Antique auto dealers	
7641	811420	2	Antique furniture repair and restoration shops	
5932	453310	2	Antique shops	
651	531110	7	Apartment rental or leasing	
5691	448150	2	Apparel accessory stores	
7216	812320	4	Apparel pressing services	
5641	448130	2	Apparel stores, children's and infants' clothing	
5611	448110	2	Apparel stores, men's and boys' clothing	
5933	453310	2	Apparel stores, used clothing	
5621	448120	2	Apparel stores, women's and girls' clothing	
7359	532210	7	Appliance rental	
5722	443111	2	Appliance stores, household-type	
5932	453310	2	Appliance stores, household-type, used	
7629	811412	2	Appliance, household-type, repair and maintenance services	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
5074	421720	1	Appliances, gas (except dryers, freezers, refrigerators), wholesaling	
5064	421620	1	Appliances, household-type (except gas ranges, gas water heaters), wholesaling	
7371	541511	7	Applications software programming services, custom computer	
7389	541990	7	Appraisal (except real estate) services	
6531	531320	7	Appraisal services, real estate	
8422	712130	4	Aquariums	
7389	541990	7	Arbitration and conciliation services (except by attorney, paralegal)	
7993	713120	8	Arcades, amusement	
8712	541310	7	Architectural (except landscape) services	
0781	541320	7	Architectural services, landscape	
6512	711310	4	Arena operators	
7694	811310	2	Armature rewinding services	
7381	561613	4	Armored car services	
8299	611610	6	Art (except commercial or graphic) instruction	
5999	453920	2	Art dealers	
8412	712110	4	Art galleries (except retail)	
5999	453920	2	Art galleries retailing art	
2741	511199	6	Art publishers	
8249	611519	6	Art schools, commercial or graphic	
7336	541430	7	Art studios, commercial	
5999	453998	2	Art supply stores	
6512	711310	4	Arts event managers with facilities	
7922	711320	4	Arts event managers without facilities	
1799	562910	4	Asbestos removal contractors	
8051	623311	6	Assisted-living facilities with on-site nursing facilities	
8361	623312	6	Assisted-living facilities without on-site nursing care facilities	
8111	541110	7	Attorneys' private practices	
5999	453998	2	Auction houses (general merchandise)	
5099	421990	1	Audio and video tapes and disks, prerecorded, wholesaling	
5731	443112	2	Audio equipment stores (except automotive)	
7359	532490	7	Audio visual equipment rental or leasing	
8721	541211	7	Auditing services (CPA services), accounts	
5531	441310	2	Auto supply stores	
5044	421420	1	Automatic teller machines (ATM) wholesaling	
4226	493190	5	Automobile dead storage	
5511	441110	8	Automobile dealers, new only or new and used	
5521	441120	8	Automobile dealers, used only	
8299	611692	6	Automobile driving schools	
6159	522220	6	Automobile finance leasing companies	
6141	522220	6	Automobile financing	
5013	421120	1	Automobile glass wholesaling	
7515	532112	7	Automobile leasing	
7521	812930	4	Automobile parking garages or lots	
5531	441310	2	Automobile parts dealers	
7514	532111	7	Automobile rental	
4119	485320	3	Automobile rental with driver (except shuttle service, taxis)	
7389	561491	4	Automobile repossession services	
7389	561920	4	Automobile show promoters	
7532	811121	2	Automotive body shops	
7539	811118	2	Automotive brake repair shops	
7948	711212	4	Automobile racetracks	
7542	811192	2	Automotive detailing services (cleaning, polishing)	
7533	811112	2	Automotive exhaust system repair and replacement shops	
7539	811118	2	Automotive front end alignment shops	
7536	811122	2	Automotive glass shops	
7549	811191	2	Automotive oil change and lubrication shops	
7532	811121	2	Automotive paint shops	
5013	421120	1	Automotive parts, new, wholesaling	
7539	811118	2	Automotive radiator repair shops	
7538	811111	2	Automotive repair and replacement shops, general	
5531	441320	2	Automotive tire dealers	
7537	811113	2	Automotive transmission repair shops	
7539	811118	2	Automotive tune-up shops	
7532	811121	2	Automotive upholstery shops	
7542	811192	2	Automotive washing and polishing	
8299	611512	6	Aviation schools	
			BUSINESS ACTIVITY	B
8351	624410	6	Babysitting services, child day care	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	B
7389	812990	4	Bail bonding services	
5421	445210	1	Baked ham stores	
5461	445291	1	Bakery stores, retailing only	
8299	611610	6	Ballet schools (except academic)	
7929	711130	4	Bands, dance	
7241	812111	4	Barber shops	
5813	722410	8	Bars, drinking places, lounges, taverns, alcoholic	
7999	532292	7	Beach chair, umbrella rental	
5699	448190	2	Beachwear stores, retail	
7231	812112	4	Beauty salons	
7011	721191	1	Bed and breakfast inns	
4812	513321	8	Beeper (i.e., radio pager) communication carriers	
5963	722330	1	Beverage stands, nonalcoholic, mobile	
5941	451110	1	Bicycle (except motorized) shops	
7999	532292	7	Bicycle rental	
7699	811490	2	Bicycle repair and maintenance shops without retailing bicycles	
5571	441221	8	Bicycle shops, motorized	
7322	561440	4	Bill collection services	
7312	541850	7	Billboard display advertising services	
7999	713990	8	Billiard rooms, parlors	
8721	541219	7	Billing services	
7999	713290	8	Bingo halls, parlors	
8099	621410	6	Birth control clinics	
7334	561439	4	Blueprinting services	
8099	621999	6	Blood pressure screening services	
7299	812990	4	Blood pressure testing machine concession, coin-operated	
0752	115210	4	Boarding horses	
7021	721310	1	Boarding houses	
8211	611110	6	Boarding schools, elementary or secondary	
0752	812910	4	Boarding services, pet	
5551	441222	8	Boat dealers, new and used	
5551	441222	8	Boat trailer dealers	
7999	487210	3	Boat, fishing charter, sightseeing, dinner cruises, operation	
3732	811490	2	Boat, pleasure, repair & maintenance, not retailing new boats	
4493	713930	4	Boating clubs with marinas	
7997	713990	4	Boating clubs without marinas	
5091	421860	1	Boats (except pleasure) wholesaling	
3732	336612	3	Boats (i.e., suitable or intended for personal use) manufacturing	
7999	713940	4	Body building studios, physical fitness	
7532	811121	2	Body shops, automotive	
1711	235110	8	Boiler contractors	
6211	523120	6	Bond brokerages	
4225	493110	5	Bonded warehousing, general merchandise	
3555	323121	3	Book binding shops	
2731	511130	6	Book publishers	
5942	451211	1	Book stores	
8721	541219	7	Bookkeeping services	
2732	323117	3	Books printing without publishing	
5192	422920	1	Books, wholesaling	
1794	235930	8	Boring contractors, building construction	
5149	422490	1	Bottled water (except water treating) wholesaling	
5963	454390	2	Bottled water providers, direct selling	
7933	713950	4	Bowling alleys, centers	
5091	421910	1	Bowling equipment and supplies, wholesaling	
5941	451110	1	Bowling equipment and supply stores	
7941	711310	4	Boxing event promoters	
1741	235410	8	Bricklaying construction contractors	
5032	421320	1	Bricks (except refractory) wholesaling	
3251	327121	3	Bricks, clay, manufacturing	
5632	448190	2	Bridal gown shops (except custom)	
7299	532220	7	Bridal wear rental	
6211	523120	6	Brokerages, securities	
6411	524210	7	Brokers' offices, insurance (see Class 8 for non-admitted rate)	
6163	522310	6	Brokers' offices, loan, mortgage	
6531	531210	7	Brokers' offices, real estate	
			Brokers - see heading under type of operation	
7349	561720	4	Building cleaning services, janitorial	
1541	233310	8	Building construction, industrial, general construction contractors	

SIC CODE	RATE CODE	CLASS	BUSINESS ACTIVITY	B
1522	233220	8	Building construction, residential	
5211	444110	2	Building materials supply dealers, home centers	
5171	422710	1	Bulk gasoline stations	
7353	532412	7	Bulldozer rental or leasing without operator	
7382	561621	4	Burglar alarm sales with installation, maintenance, or monitoring	
4141	485510	3	Bus charter services (except scenic, sightseeing)	
4729	561599	4	Bus ticket offices	
8244	611410	6	Business colleges or schools	
8748	541611	7	Business management consulting services	
5421	445210	1	Butcher shops	
			BUSINESS ACTIVITY	C
8721	541211	7	CPAs' (certified public accountants) offices	
4121	485310	3	Cab (taxi) services	
1751	235510	8	Cabinet work on site construction contractors	
4841	513220	8	Cable TV providers (except networks)	
1623	234920	8	Cable laying	
5812	722310	1	Cafeteria food service contractors (e.g., office, hospital, school)	
5812	722212	1	Cafeterias	
7359	532210	7	Camcorder rental	
5043	421410	1	Camera equipment and supplies, photographic, wholesaling	
5946	443130	2	Camera shops, photographic	
7519	532120	7	Camper rental	
7033	721211	1	Campgrounds	
7999	713990	4	Camps (except instructional), day	
5441	445292	1	Candy stores, packaged, retailing only	
5145	422450	1	Candy wholesaling	
7999	532292	7	Canoe rental	
5963	722330	1	Canteens, mobile	
5199	422990	1	Canvas products wholesaling	
5963	454390	8	Canvassers (door-to-door), direct retail sale of merchandise	
7542	811192	2	Car detailers	
7515	532112	7	Car leasing	
7514	532111	7	Car rental agencies	
7538	811111	2	Car repair shops, general	
7542	811192	2	Car washes	
5947	453220	2	Card shops, greeting	
5112	422120	1	Cards, greeting, wholesaling	
7999	711190	8	Carnival traveling shows	
1751	235510	8	Carpentry	
7359	532490	7	Carpet and rug cleaning equipment rental	
7217	561740	4	Carpet cleaning plants, services, including on premises cleaning	
5713	442210	1	Carpet stores	
5812	722211	1	Carryout restaurants	
5087	421850	1	Caskets, burial, wholesaling	
7841	532230	7	Cassette, prerecorded video, rental	
5812	722320	1	Caterers	
1742	235420	8	Ceiling construction contractors	
5063	444190	2	Ceiling fan stores	
4812	513322	8	Cellular telephone services	
5999	443112	2	Cellular telephone stores	
5032	421320	1	Cement wholesaling	
6553	812220	4	Cemeteries	
5032	421320	1	Ceramic construction materials (except refractory) wholesaling	
5211	444190	2	Ceramic tile stores	
6282	523930	6	Certified financial planners, customized, fees paid by client	
8721	541211	7	Certified public accountants' (CPA) offices	
6141	522210	6	Charge card issuing	
4522	481212	3	Charter air freight services	
4522	481211	3	Charter air passenger services	
4141	485510	3	Charter bus services (except scenic, sightseeing)	
8731	541710	7	Chemical research and development laboratories or services	
5169	422690	1	Chemicals (household, industrial, photographic) wholesaling	
5191	422910	1	Chemicals, agricultural, wholesaling	
5144	422440	1	Chicken & chicken products (except packaged frozen) wholesaling	
0252	112310	4	Chicken egg production	
7999	487210	3	Charter fishing boat operation	
6099	522390	6	Check cashing services	
0251	112320	4	Chicken production (except egg laying)	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY
2015	311615	3	Chickens, slaughtering and dressing
8351	624410	6	Child day care
7349	561790	4	Chimney cleaning services
5719	442299	1	Chinaware stores
8041	621310	6	Chiropractors' offices (centers, clinics)
5947	453220	2	Christmas stores
0181	111421	4	Christmas tree growing
5199	422990	1	Christmas trees (artificial, cut) wholesaling
5261	454390	2	Christmas trees, cut, direct selling
5993	453991	2	Cigarette stands, permanent
5194	422940	1	Cigarettes wholesaling
7999	711190	8	Circuses
6411	524291	7	Claims adjusting, insurance
7219	812320	4	Cleaners, drycleaning and laundry service
7349	561790	4	Cleaning (power sweeping, washing) buildings, parking lots
7217	561740	4	Cleaning carpets
7349	561720	4	Cleaning homes, offices, new building interiors, shopping centers
7217	561740	4	Cleaning services, carpet and rug
7389	561790	4	Cleaning swimming pools
8093	621498	6	Clinics/centers, health practitioners practicing in same office
8999	514199	7	Clipping services, news
7631	811490	2	Clock repair shops without retailing new clocks
5944	448310	2	Clock shops
4841	513220	8	Closed circuit television (CCTV)
5699	448150	2	Clothing accessories stores
7219	811490	2	Clothing repair shops, alterations only
5651	448140	2	Clothing stores, family
5136	422320	1	Clothing, men's and boys', wholesaling
5137	422330	1	Clothing accessories, women's, children's, infants', wholesaling
5989	454319	2	Coal dealers, direct selling
5699	448190	2	Coat stores
5813	722410	8	Cocktail lounges
5812	722213	1	Coffee shops, on premise brewing
7993	713120	8	Coin-operated amusement devices; arcade (parlor), nongambling
7215	812310	4	Coin-operated drycleaners and laundries
7993	713290	8	Coin-operated gambling device concession operators (video poker)
5099	421990	1	Coin-operated game machines wholesaling
7993	713990	8	Coin-operated nongambling amusement device operators
7299	812990	4	Coin-operated personal service machine (e.g., photo, scales, etc.)
4222	493120	5	Cold storage locker services
5947	453220	2	Collectible gift shops (e.g., crystal, pewter, porcelain)
7322	561440	4	Collection agencies
7699	811310	2	Commercial & industrial machinery repair & maintenance services
8741	233320	8	Commercial and institutional building construction management
7336	541430	7	Commercial art services
2051	311812	3	Commercial bakeries
1542	233320	8	Commercial building construction
6512	531120	7	Commercial building rental or leasing
7323	561450	4	Commercial credit reporting bureaus
7335	541922	7	Commercial photography services
6531	531312	7	Commercial property managing
6531	531210	7	Commercial real estate agencies
7812	512110	4	Commercials, television, production
6221	523140	6	Commodity contracts brokers' offices
1731	235310	8	Communication equipment construction contractors
7629	811213	2	Communication equipment repair and maintenance services
5065	421690	1	Communications equipment wholesaling
4111	485113	3	Commuter bus operation
5099	421990	1	Compact discs (CDS), prerecorded, wholesaling
5169	422690	1	Compressed gases (except LP gas) wholesaling
7378	811212	2	Computer equipment repair and maintenance services
5734	443120	2	Computer equipment stores
7375	514191	7	Computer - internet service providers (ISP)
8243	611420	6	Computer operator training
7371	541511	7	Computer program or software development, custom
7377	532420	7	Computer rental or leasing
8243	611519	6	Computer repair training
7376	541513	7	Computer systems facilities management and operation services

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
7374	514210	7	Computer time leasing	
7841	532230	7	Computer video game rental	
7373	541512	7	Computer-aided design systems integration design services	
3571	334111	3	Computers, manufacturing	
5734	443120	2	Computers, retailing	
5045	421430	1	Computers, wholesaling	
7993	713990	8	Concession operators, amusement device (except gambling), ride	
5963	722330	1	Concession stands, food, mobile	
3273	327320	3	Concrete batch plants, ready-mix manufacture and distribution	
5032	421320	1	Concrete building products wholesaling	
1771	235710	8	Concrete finishing construction contractors	
6531	531311	7	Condominium managers' offices	
6512	531120	7	Conference center, no promotion of events, rental or leasing	
5932	453310	2	Consignment shops, used	
7353	532412	7	Construction machinery and equipment rental without operator	
7699	811310	2	Construction machinery & equipment repair, maintenance services	
5082	421810	1	Construction machinery and equipment wholesaling	
1541	233320	8	Construction management firms, commercial and institutional	
7323	561450	4	Consumer credit reporting bureaus	
6141	522291	6	Consumer finance companies	
8059	623311	6	Continuing care retirement communities	
15-17	23	8	Contractors, construction and special trade - all types	
8051	623110	6	Convalescent homes or convalescent hospitals	
5411	445120	1	Convenience food stores	
5541	447110	1	Convenience food with gasoline stations	
7389	561920	4	Convention promoters, managers, services	
7359	532420	7	Copier rental or leasing	
7334	561439	4	Copy shops	
5044	421420	1	Copying machines wholesaling	
6719	551114	7	Corporate offices	
5999	446120	1	Cosmetics stores	
5122	422210	1	Cosmetics wholesaling	
7231	812112	4	Cosmetology salons or shops (beauty shops)	
7231	611511	6	Cosmetology schools	
5699	448150	2	Costume jewelry stores	
5094	421940	1	Costume jewelry wholesaling	
7299	532220	7	Costume rental	
0724	115111	4	Cotton ginning	
8322	624190	6	Counseling services	
1799	235990	8	Counter top construction contractors	
7997	713910	4	Country clubs	
4215	492110	5	Courier services	
7389	561920	4	Craft fair managers, organizers, promoters	
5945	451120	1	Craft supply stores	
7353	532412	7	Crane rental or leasing without operator	
7323	561450	4	Credit agencies, investigating services, reporting bureaus	
6141	522210	3	Credit card issuing (other than banks)	
7261	812220	6	Crematories (except combined with funeral homes)	
0721	115112	4	Crop dusting	
	111	4	Crop production, agriculture	
4729	561599	4	Cruise ship ticket offices	
5947	453220	2	Curio shops	
5714	442291	1	Curtain and drapery stores, packaged	
7219	812320	4	Curtain cleaning services	
7349	561720	4	Custodial services	
2541	337212	3	Custom architectural millwork and fixtures, manufacturing on a job shop basis	
1521	233210	8	Custom built house construction	
2389	315211	3	Cut and sew apparel contractors, men's and boys'	
2389	315212	3	Cut and sew apparel contractors, women's, girls', and infants'	
			BUSINESS ACTIVITY	D
5451	445299	1	Dairy product stores	
5143	422430	1	Dairy products, wholesaling	
7929	711130	4	Dance bands	
7997	713940	4	Dance centers, aerobic	
7911	713990	4	Dance halls, dance schools, studios	
7374	514210	7	Data processing computer services	
2741	511140	6	Database and directory publishers	
8322	624120	6	Day care centers, adult	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	D
8351	624410	6	Day care centers, child or infant	
7389	541410	7	Decorating consulting services, interior	
5411	722211	1	Delicatessen restaurants	
4215	492210	5	Delivery service	
1795	235940	8	Demolition of buildings or other structures, construction contractors	
8072	339116	3	Dental laboratories	
8021	621210	6	Dentists' offices (e.g., centers, clinics)	
5086	421450	1	Dentists' professional supplies wholesaling	
5311	452110	2	Department stores	
8011	621111	6	Dermatologists' offices	
7338	561410	4	Desktop publishing services	
7381	561611	4	Detective agencies	
8093	621420	6	Detoxification centers and clinics	
7549	811198	2	Diagnostic centers without repair, automotive	
7219	812331	4	Diaper supply services	
7338	561410	4	Dictation services	
7299	812191	4	Diet centers, non-medical	
2759	323115	3	Digital printing	
5812	722110	1	Diners, full service	
4489	487210	3	Dinner cruises	
5812	711110	4	Dinner theaters	
7331	541860	7	Direct mail advertising services	
5963	454390	8	Direct selling of merchandise (door-to-door, vehicles, stalls, street vendors)	
2741	511140	6	Directory and database publishers	
7911	713990	4	Discotheques (except those serving alcoholic beverages)	
7299	812990	4	Discount buying services	
5311	452110	2	Discount department stores	
4491	488310	3	Docking facility operations	
7334	561439	4	Document copying services	
5399	452990	2	Dollar stores	
1751	235510	8	Door and window construction contractors	
5812	722110	1	Doughnut shops	
7389	541340	7	Drafting services	
7699	561790	4	Drain cleaning services	
1629	234990	8	Dredging, general construction contractors	
5813	722410	8	Drinking places (i.e., bars, lounges, taverns), alcoholic	
5812	722211	1	Drive-in restaurants	
8299	611692	6	Driver education	
7999	713990	4	Driving ranges, golf	
5912	446110	1	Drug stores	
5122	422210	1	Drugs wholesaling	
7212	812320	4	Drycleaners	
1742	235420	8	Drywall construction contractors	
7349	561790	4	Duct cleaning services	
			BUSINESS ACTIVITY	E
7299	812199	4	Ear piercing services	
7353	532412	7	Earth moving equipment rental or leasing without operator	
1629	234990	8	Earth moving not connected with building construction	
5812	722110	1	Eating places	
0252	112310	4	Egg production, chicken	
7699	811310	2	Electric motor repair and maintenance services	
4900	221122	8	Electric power distribution systems - franchise	
5722	444190	2	Electrical supply stores	
1731	235310	8	Electrical repair construction contractors	
7539	811118	2	Electrical repair shops, automotive	
5722	444190	2	Electrical supply stores	
7993	713120	8	Electronic game arcades, nongambling	
5065	421690	1	Electronic parts, wholesaling	
7629	811412	2	Electronic repair	
1796	235950	8	Elevator, escalator installation contractors	
7261	812210	4	Embalming services	
7361	561310	4	Employment agencies	
7538	811111	2	Engine repair and replacement shops, automotive	
7699	811411	2	Engine repair, small engine (e.g., lawnmowers)	
8711	541330	7	Engineering services	
7929	711510	4	Entertainers, independent	
8999	541620	7	Environmental consulting services	
1799	562910	6	Environmental remediation services	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	E
0851	115310	4	Estimating timber	
7991	713940	4	Exercise centers	
7999	532292	7	Exercise equipment rental	
5941	451110	1	Exercise equipment stores	
7538	811112	2	Exhaust system repair and replacement shops, automotive	
7342	561710	4	Exterminating services	
			BUSINESS ACTIVITY	F
5949	451130	1	Fabric shops	
5131	422310	1	Fabrics, textile (except burlap, felt), wholesaling	
7629	811213	2	Facsimile machine repair and maintenance services	
8093	621410	6	Family planning counseling services	
5191	422910	1	Farm supplies wholesaling	
5812	722211	1	Fast food restaurants	
5191	444220	2	Feed stores	
1799	235990	8	Fence construction contractors	
0782	561730	4	Fertilizing lawns	
7941	711310	3	Festival promoters	
1731	235310	8	Fiber optic cable construction contractors	
6141	522291	6	Finance companies	
6282	523930	6	Financial investment or planning services	
2261	313311	3	Finishing plants, broadwoven fabric	
7382	561621	4	Fire alarm sales, installation, maintenance, or monitoring services	
5989	454319	2	Firewood dealers, direct selling	
5999	453998	2	Fireworks shops + \$50 State license	
7999	487210	3	Fishing boat charter operation	
5941	451110	1	Fishing supply stores	
	445220	1	Fish markets	
7999	713940	4	Fitness centers	
6512	531120	7	Flea market space, rental or leasing	
5963	454390	8	Flea markets, direct selling - peddlers	
7999	713210	8	Floating casinos (i.e., gambling cruises, riverboat casinos)	
1752	235520	8	Floor laying, finishing, or refinishing construction contractors	
7389	561422	4	Floral wire services	
5992	453110	2	Florists	
5992	453110	2	Flower shops	
7389	561920	4	Flower show promoters	
5193	422930	1	Flowers wholesaling	
8299	611512	6	Flying instruction	
5411	445110	1	Food, grocery stores	
5499	446191	1	Food, health supplement stores	
5963	722330	1	Food carts, mobile	
5812	722310	1	Food service contractors, concession operator, or cafeteria	
5661	448210	2	Footwear stores	
5139	422340	1	Footwear wholesaling	
0851	115310	4	Forestry services	
7299	532220	7	Formal wear rental	
	812990		Fortune-telling services -PROHIBITED	
6794	533110	7	Franchise agreements, leasing, selling or licensing only	
5431	445230	1	Fruit and vegetable markets or stands, permanent	
5983	454311	2	Fuel oil (i.e., heating) dealers, direct selling	
5172	422720	1	Fuel oil wholesaling	
7261	812210	4	Funeral homes	
7359	532299	7	Furniture rental centers	
5712	442110	1	Furniture and appliance stores, new	
7217	561740	4	Furniture cleaning services	
7641	811420	2	Furniture refinishing, repair, or reupholstery shops	
5932	453310	2	Furniture stores, used	
			BUSINESS ACTIVITY	G
7993	713290	8	Gambling device arcades or parlors, coin-operated	
4953	562111	4	Garbage collection services	
5261	444220	2	Garden centers	
7699	811411	2	Garden equipment repair and maintenance services	
0782	561730	4	Garden maintenance services	
5261	444210	2	Garden power equipment stores	
7359	532490	7	Garden tractor rental or leasing	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	G
7219	811490	2	Garment alteration and/or repair shops	
7216	812320	4	Garment cleaning services	
1623	234910	8	Gas main construction	
4900	221210	8	Gas, natural, distribution - franchise	
5171	422710	1	Gasoline bulk stations and terminals	
5541	447110	1	Gasoline stations with convenience stores	
5541	447190	1	Gasoline stations without convenience stores	
5172	422720	1	Gasoline wholesaling (except bulk stations, terminals)	
5399	452990	2	General stores	
8713	541370	7	Geographic information system (GIS) base mapping services	
5947	453220	2	Gift shops and greeting card shops	
0724	115111	4	Ginning cotton	
1793	235920	8	Glass installation (except automotive) construction contractors	
7536	811122	2	Glass shops, automotive	
5231	444190	2	Glass stores	
5719	442299	1	Glassware stores	
7992	713910	4	Golf courses and country clubs	
7992	713990	4	Golf courses, miniature, pitch-n-putt, driving ranges	
5941	451110	1	Golf pro shops, sporting goods stores	
5499	445299	1	Gourmet food stores	
2041	311211	3	Grain mills	
7336	541430	7	Graphic art and related design services	
5141	422410	1	Groceries, general-line, wholesaling	
5411	445110	1	Grocery stores	
8351	624410	6	Group day care centers, child or infant	
8059	623110	6	Group homes for the disabled	
7381	561612	4	Guard services	
7011	721199	1	Guest houses	
7999	713990	4	Guide services	
5941	451110	1	Gun shops, gunsmiths	
			BUSINESS ACTIVITY	H
8010	621491	6	HMO (health maintenance organization)	
7231	812112	4	Hair stylist services, hairdresser	
5632	448150	2	Handbag stores	
5072	421710	1	Hardware (except motor vehicle) wholesaling	
5251	444130	2	Hardware stores	
4953	562112	4	Hazardous waste collection services	
5912	446110	1	Health and beauty aids stores	
7991	713940	4	Health club facilities, physical fitness	
5499	446191	1	Health food stores	
7011	721110	1	Health spas	
7353	234990	8	Heavy construction equipment rental with operator	
7353	532412	7	Heavy construction equipment rental without operator	
7699	811310	2	Heavy machinery and equipment repair and maintenance services	
4522	481211	3	Helicopter passenger carriers	
1611	234110	8	Highway construction	
5945	451120	1	Hobby shops	
6700	551112	7	Holding companies	
5531	452990	2	Home and auto supply stores	
5719	442299	1	Home furnishings, miscellaneous retail	
8082	621610	6	Home health care agencies	
5211	444110	2	Home improvement centers	
8049	621399	6	Home nursing services	
8052	623110	6	Homes for the aged	
4789	487110	3	Horse-drawn carriage operation	
8082	621610	6	Hospice care services, in home	
6324	524114	8	Hospital and medical service plans, direct (insurance)	
8062	622110	6	Hospitals, general medical and surgical	
7011	721199	1	Hostels	
5999	453998	2	Hot tub stores	
8741	561110	4	Hotel management services	
7011	721110	1	Hotels	
1799	235990	8	House moving construction contractors	
5963	454390	8	House-to-house direct selling	
7349	561720	4	Housekeeping services	
5719	442299	1	Housewares stores	
7997	713990	4	Hunting clubs, recreational	
0971	114210	4	Hunting preserves	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	I
5451	722213	1	Ice cream parlors	
5963	722330	1	Ice cream truck vendors	
7291	541213	7	Income tax return preparation services	
7699	811310	2	Industrial equipment and machinery repair, maintenance services	
8731	541710	7	Industrial research and development	
8351	624410	6	Infant day care services	
7375	514191	7	Information access services, on-line	
7373	541512	7	Information management computer systems integration design services	
7011	721191	1	Inns, bed and breakfast	
0721	115112	4	Insect control for crops	
7342	561710	4	Insect extermination services	
6141	522220	6	Installment sales financing	
1742	235420	8	Insulation construction contractors	
6411	524210	7	Insurance agencies	
632	524114	8	Insurance carriers, health, direct	
631	524113	8	Insurance carriers, life, disability, direct	
633	524126	8	Insurance carriers, property and casualty, fidelity, surety, direct	
636	524127	8	Insurance carriers, title, direct	
6411	524291	7	Insurance claims adjusting	
7389	541410	7	Interior decorator, design services	
7375	514191	7	Internet service providers (ISP)	
7381	561611	4	Investigators, private	
6282	523930	6	Investment advice consulting services	
			BUSINESS ACTIVITY	J
5087	421850	1	Janitorial equipment and supplies wholesaling	
7349	561720	4	Janitorial services	
7631	811490	2	Jewelry repair shops	
5944	448310	2	Jewelry stores	
5094	421940	1	Jewelry wholesaling	
8331	624310	6	Job counseling, vocational rehabilitation	
5093	421930	8	Junk dealers, wholesaling	
			BUSINESS ACTIVITY	K
7999	611620	6	Karate schools	
0752	812910	4	Kennels, pet boarding	
			Kerosene - see fuel oil	
7699	811490	2	Key duplicating shops	
8092	621492	6	Kidney dialysis centers and clinics	
8211	611110	6	Kindergartens	
5211	444190	2	Kitchen cabinet (except custom) stores	
2434	337110	3	Kitchen cabinets, stock or custom wood, manufacturing	
5719	442299	1	Kitchenware stores	
			Knitting mills - see textile mills	
			BUSINESS ACTIVITY	L
8049	621399	6	LPNs' (licensed practical nurses) offices	
7363	561330	4	Labor leasing services	
8071	621511	6	Laboratories, medical	
8734	541380	7	Laboratories, testing (except medical)	
5047	421450	1	Laboratory equipment, dental and medical, wholesaling	
5719	442299	1	Lamp shops, electric	
1629	234990	8	Land clearing and drainage construction contractors	
6519	531190	7	Land rental or leasing	
6552	233110	8	Land subdividers and developers (except cemeteries)	
8713	541370	7	Land surveying services	
0781	541320	7	Land use planning services	
4953	562212	4	Landfills	
0781	541320	7	Landscape architectural services	
0782	561730	4	Landscape installation, care and maintenance services	
7215	812320	4	Laundries	
7215	812310	4	Laundromats	
7213	812331	4	Laundry services, linen supply	
8111	541110	7	Law offices	
7699	811411	2	Lawn and garden equipment repair and maintenance services	
0782	561730	4	Lawn care services	
5261	444220	2	Lawn supply stores	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	L
7359	532490	7	Leasing equipment	
7515	532112	7	Leasing automobiles	
5719	444190	2	Lighting fixture stores	
5063	421610	1	Lighting fixtures, electric, wholesaling	
7514	532111	7	Limousine rental without driver	
4111	485320	3	Limousines for hire with driver (except taxis)	
5719	442299	1	Linen stores	
5632	448190	2	Lingerie stores	
5171	422710	1	Liquefied petroleum gas (LPG) bulk stations and terminals	
5984	454312	2	Liquefied petroleum gas (LPG) dealers, direct selling	
5172	422720	1	Liquefied petroleum gas (LPG) wholesaling	
6163	522310	6	Loan brokers' or agents' offices	
6141	522291	6	Loan companies (i.e., consumer, personal, small, student)	
7699	561622	4	Locksmith services	
2411	113310	4	Logging	
4813	513310	8	Long-distance telephone carriers (except wireless)	
4813	513330	8	Long-distance telephone resellers (except satellite)	
4491	488320	3	Longshoremen services	
5813	722410	8	Lounges, cocktail	
5948	448320	2	Luggage stores	
5031	421310	1	Lumber (e.g., dressed, finished, rough) wholesaling	
5211	444190	2	Lumber retailing yards	
			BUSINESS ACTIVITY	M
3599	332710	3	Machine shops	
7699	811310	2	Machine tools repair and maintenance services	
5044	421420	1	Machines, office, wholesaling	
5963	454390	8	Magazine, sales or subscriptions, door-to-door	
5994	451212	1	Magazine stands	
5192	422920	1	Magazines wholesaling	
7349	561720	4	Maid services	
7359	532420	7	Mailing equipment rental or leasing	
7331	511140	6	Mailing list compiling services	
8742	561110	4	Management services (except complete operation of business)	
6531	531312	7	Managers' offices, commercial real estate	
6531	531311	7	Managers' offices, residential real estate	
7389	561920	4	Managers, convention, trade fair or show	
7389	711410	4	Managers, entertainers, public figures, sports figures	
7231	812113	4	Manicurist services	
5039	421390	1	Manufactured (mobile) homes wholesaling	
5271	453930	2	Manufactured (mobile) home dealers	
6515	531190	7	Manufactured (mobile) home parks, sites rental or leasing	
20-23	31	3	Manufacturing - food, beverages, tobacco products, textiles, apparel, leather goods	
24-32	32	3	Manufacturing - wood products, manufactured (mobile) homes, prefabricated (modular) buildings, paper, printing, petroleum products, chemicals, gases, dyes, plastics, synthetic rubber, synthetic fibers, fertilizer, pesticides, medicine, paint, soap, film, rubber products, clay and ceramic products, glass, cement, concrete products, mineral products, etc.	
33-39	33	3	Manufacturing - metals and metal products, small arms, ammunition, farm machinery, construction machinery, industrial machinery, commercial & service machinery, office machines, heating and air-conditioning equipment, tools, engines, pumps, elevators, computer and electronic products, communications equipment, audio and video equipment, instruments, timing devices, lighting equipment, appliances, electrical equipment, batteries, wire, transportation equipment and motor vehicles, trailers and campers, aircraft and parts, military equipment, home and office furniture, household products, medical equipment and supplies, jewelry, athletic goods, toys and games, signs, musical instruments, caskets, and Misc.	
4493	713930	4	Marina	
5551	441222	8	Marine supply dealers, boat dealers	
5032	421320	1	Mason's materials wholesaling	
5032	444190	2	Masonry (block, brick, stone) dealers	
1741	235410	8	Masonry construction contractors	
5621	448120	2	Maternity shops	
5712	442110	1	Mattress stores	
6553	812220	4	Mausoleums	
8322	624210	6	Meal delivery programs	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	M
5421	445210	1	Meat markets	
5147	422470	1	Meats and meat products wholesaling	
1711	235110	8	Mechanical construction contractors	
8711	541330	7	Mechanical engineering services	
6512	531120	7	Medical building rental or leasing	
8011	621111	6	Medical doctors' offices	
5047	421450	1	Medical equipment and supplies wholesaling	
8071	621511	6	Medical laboratories	
8641	813410	1	Membership associations, civic or social	
6553	812220	4	Memorial gardens (i.e., burial places)	
7389	561421	4	Message services, telephone answering	
4215	492210	5	Messenger service	
5051	421510	1	Metals, ferrous and nonferrous, wholesaling	
7389	561990	4	Meter reading services, contract	
2026	311511	3	Milk processing	
5085	421840	1	Mill supplies wholesaling	
7999	713990	4	Miniature golf courses	
4225	531130	7	Miniwarehouse rental or leasing	
5963	722330	1	Mobile food stands	
6515	531190	7	Mobile (manufactured) home parks, site rental or leasing	
5271	453930	2	Mobile (manufactured) home dealers	
7519	532120	7	Mobile home rental, except on site	
1799	235990	8	Mobile home site setup and tie down construction contractors	
4212	484220	3	Mobile home towing services	
4812	513322	8	Mobile telephone communication carriers	
1521	233210	8	Modular house assembly and installation on site, construction	
6159	522390	6	Money order issuance services, not related to banking	
5999	453998	2	Monument (burial marker) dealers	
5099	421990	1	Monuments and grave markers wholesaling	
3281	327991	3	Monuments and tombstone, cut stone manufacturing	
5571	441221	8	Moped dealers	
7999	532292	7	Moped rental	
6162	522292	6	Mortgage banking (nondepository mortgage lending)	
6163	522310	6	Mortgage brokers' or agents' offices (independent)	
7261	812210	4	Mortuaries	
7011	721110	1	Motels	
7819	512199	4	Motion picture booking agencies	
7833	512131	4	Motion picture theaters	
4231	484110	3	Motor freight carrier, general	
5561	441210	8	Motor home dealers	
7513	532120	7	Motor home rental	
7699	811310	2	Motor repair and maintenance services	
5571	441221	8	Motor scooter dealers	
5013	421120	1	Motor vehicle parts and accessories, wholesaling	
7549	488410	3	Motor vehicle towing services	
5012	421110	1	Motor vehicles wholesaling	
5571	441221	8	Motorcycle dealers	
7999	532292	7	Motorcycle rental	
7699	811490	2	Motorcycle repair shops	
0782	561730	4	Mowing services	
7533	811112	2	Muffler repair and replacement shops	
8299	611610	6	Music instruction	
5736	451220	1	Music stores (e.g., cassette, compact disc, record, tape)	
7359	532299	7	Musical instrument rental	
7699	811490	2	Musical instrument repair shops	
5099	421990	1	Musical recordings wholesaling	
7929	711130	4	Musicians, independent	
BUSINESS ACTIVITY				N
4923	221210	8	Natural gas distribution systems - franchise	
8049	621399	6	Naturopaths' offices (e.g., centers, clinics)	
5611	448150	2	Neckwear stores	
5949	451130	1	Needlecraft sewing supply stores	
8011	621111	6	Neurologists' offices (e.g., centers, clinics)	
7383	514110	7	News service, syndicate	
2721	511120	6	Newsletter publishers	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	N
7313	541840	7	Newspaper advertising representatives (independent of media owners)7383	
	711510	4	Newspaper columnists, independent (freelance)	
2711	511110	6	Newspaper publishers	
5192	422920	1	Newspapers wholesaling	
5994	451212	1	Newsstands	
5813	722410	8	Night clubs, alcoholic beverage	
5199	422990	1	Novelties wholesaling	
5947	453220	2	Novelty shops	
7361	561310	4	Nurse registries	
5261	444220	2	Nursery and garden centers	
5193	422930	1	Nursery stock (except plant bulbs, seeds) wholesaling	
0181	111421	4	Nursery stock growing	
8082	621610	6	Nursing agencies, primarily providing home nursing services	
8051-3	623110	6	Nursing homes	
BUSINESS ACTIVITY				O
8011	621111	6	Obstetricians' offices	
8049	621340	6	Occupational therapists' offices	
6512	531120	7	Office building rental or leasing	
7349	561720	4	Office cleaning services	
5044	421420	1	Office equipment wholesaling	
7359	532420	7	Office furniture rental or leasing	
5712	442110	1	Office furniture stores	
5021	421210	1	Office furniture wholesaling	
7363	561320	4	Office help supply services	
7629	811212	2	Office machine repair and maintenance services (except communication equipment)	
7359	532420	7	Office machinery and equipment rental or leasing	
5044	421420	1	Office machines wholesaling	
8741	561110	4	Office management services	
5112	422120	1	Office supplies (except furniture, machines) wholesaling	
5943	453210	2	Office supply stores	
7549	811191	4	Oil change and lubrication shops, automotive	
5171	422710	1	Oil, petroleum, bulk stations and terminals	
5172	422720	1	Oil, petroleum, wholesaling (except bulk stations, terminals)	
5983	454311	2	Oil, heating, retail	
7375	514191	7	On-line access service providers	
8011	621111	6	Oncologists' offices	
1513	233210	8	Operative builders	
8011	621111	6	Ophthalmologists' offices	
5048	421460	1	Optical goods (except cameras) wholesaling	
5995	446130	1	Optical goods stores (except offices of optometrists)	
7389	514210	7	Optical scanning services	
8042	621320	6	Optometrists' offices	
8021	621210	6	Orthodontists' offices	
8011	621111	6	Orthopedic physicians' offices	
8011	621111	6	Osteopathic physicians' (except mental health) offices	
5551	441222	8	Outboard motor dealers	
7699	811490	2	Outboard motor repair shops	
7312	541850	7	Outdoor display advertising services	
5941	451110	1	Outdoor sporting equipment stores	
BUSINESS ACTIVITY				P
8099	621999	6	Pacemaker monitoring services	
4812	513321	8	Paging services	
7532	811121	2	Paint shops, automotive	
5231	444120	2	Paint stores	
5198	422950	1	Painter's supplies wholesaling	
8999	711510	4	Painters (i.e., artists), independent	
1721	235210	8	Painting, exterior and interior, construction contractors	
	812990		Palm reading services - PROHIBITED	
5093	421930	1	Paper, scrap, wholesaling	
7521	812930	4	Parking garages, lots, automobile	
5531	441310	2	Parts and accessories dealers, automotive	
7359	532299	7	Party rental supply centers	
5411	445120	1	Party shops, convenience stores	
8011	621111	6	Pathologists', neuropathological, offices	
7381	561612	4	Patrol services, security	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	P
5932	522298	8	Pawnshops	
7299	812990	4	Pay telephone equipment concession operators	
4841	513210	8	Pay television networks - franchise	
8011	621111	6	Pediatricians' offices	
5963	454390	8	Peddlers, direct selling of merchandise (door-to-door, from vehicles or stalls, street vendors)	
8299	611610	6	Performing arts schools (except academic)	
4812	513322	8	Personal communication services (PCS), communication carriers	
7342	561710	4	Pest control services	
0752	812910	4	Pet boarding services	
6553	812220	4	Pet cemeteries	
0752	812910	4	Pet grooming services	
0742	541940	7	Pet hospitals	
5999	453910	2	Pet shops	
5199	422990	1	Pet supplies (except pet food) wholesaling	
0752	812910	4	Pet training services	
			Petroleum - see Gas or Oil	
5122	422210	1	Pharmaceuticals wholesaling	
5912	446110	1	Pharmacies	
5112	422120	1	Photocopy supplies wholesaling	
7629	811212	2	Photocopying machine repair and maintenance services	
7334	561439	4	Photocopying services	
7384	812921	4	Photofinishing services, developing	
7335	541922	7	Photographers, commercial	
7221	541921	7	Photographers, portraits	
5043	421410	1	Photographic equipment and supplies wholesaling	
7359	532210	7	Photographic equipment rental	
7629	811211	2	Photographic equipment repair shops	
5946	443130	2	Photographic supply stores	
7221	541921	7	Photography services, studios	
7991	713940	4	Physical fitness facilities	
8049	621340	6	Physical therapy offices	
8011	621111	6	Physicians' (except mental health) offices	
8049	621399	6	Physicians' assistants' offices	
8049	621340	6	Physiotherapists' offices	
7359	532299	7	Piano rental	
5736	451140	1	Piano stores	
7699	442299	1	Picture frame shops, custom	
5999	453998	2	Picture frames, ready made - retail	
5131	422310	1	Piece goods wholesaling	
5949	451130	1	Piece goods stores	
1629	234990	8	Pier construction	
1623	234910	8	Pipeline (e.g., gas, oil, sewer, water) construction	
5812	722110	1	Pizza parlors	
7361	561310	4	Placement agencies or services, employment	
0783	561730	4	Plant and shrub maintenance services	
8011	621111	6	Plastic surgeons' offices	
5093	421930	1	Plastics scrap wholesaling	
1711	235110	8	Plumbing construction contractors - plumbers	
5074	421720	1	Plumbing equipment, fixtures, supplies wholesaling	
5211	444190	2	Plumbing supply stores	
8043	621391	6	Podiatrists' offices	
7381	561611	6	Polygraph services	
7389	561790	4	Pool cleaning	
7999	713990	8	Pool rooms	
4491	488310	3	Port facility operation	
7359	562991	4	Portable toilet renting and/or servicing	
1542	233320	8	Post office construction	
5499	445210	1	Poultry dealers	
5261	444210	2	Power equipment stores, outdoor	
1623	234920	8	Power line construction	
7359	532490	7	Power washer rental or leasing	
7349	561790	4	Power washing building exteriors	
8351	624410	6	Pre-kindergarten, preschool centers	
1791	235910	8	Precast concrete product placement construction contractors	
1522	233220	8	Prefabricated building erection	
5211	444190	2	Prefabricated building dealers	
2759	323114	3	Print shops - commercial	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	P
7381	561611	4	Private detective services	
8211	611110	6	Private schools, elementary or secondary	
5941	451110	1	Pro shops (e.g., golf, skiing, tennis)	
7389	541199	7	Process server services	
8011	621111	6	Proctologists' offices	
5431	445230	1	Produce markets	
5141	422480	1	Produce, fresh, wholesaling	
7371	541511	7	Programming services, custom computer	
7941	711310	4	Promoters of events	
			Propane - see Liquefied Petroleum Gas	
6531	531311	7	Property manager	
5999	446199	1	Prosthetic stores	
0783	561730	4	Pruning services, ornamental tree and shrub	
8361	623220	6	Psychiatric convalescent homes or hospitals	
8011	621112	6	Psychiatrists' offices	
8049	621330	6	Psychologists' offices	
8721	541211	7	Public accountants' (CPAs) offices, certified	
8721	541219	7	Public accountants' (except CPAs) private practices	
8743	541820	7	Public relations services	
5099	421990	1	Pulpwood wholesaling	
7699	562991	4	Pumping cesspools and septic tanks	
			BUSINESS ACTIVITY	Q
7334	323114	3	Quick printing - duplicating	
7549	811191	2	Quick-lube shops	
6289	523999	6	Quotation services, securities	
			BUSINESS ACTIVITY	R
7033	721211	1	RV (recreational vehicle) parks	
7519	532120	7	RV (recreational vehicle) rental or leasing	
5561	441210	8	RV dealers	
7948	711212	4	Racetracks (e.g., automobile, horse)	
8734	541380	7	Radiation testing laboratories or services	
7539	811118	2	Radiator repair shops, automotive	
4812	513321	8	Radio paging services communication carriers	
7622	811211	2	Radio repair and maintenance services	
4832	513112	7	Radio stations	
4953	562211	4	Radioactive waste collecting and/or disposal	
8011	621111	6	Radiologists' offices	
8734	541380	7	Radon testing laboratories or services	
40	482	8	Railroads	
3273	327320	3	Ready-mixed concrete manufacturing and distributing	
6519	531190	7	Real estate (except building) rental or leasing	
6531	531210	7	Real estate agents' or brokers' offices	
6531	531320	7	Real estate appraisal services	
6531	531390	7	Real estate listing services	
6531	531312	7	Real estate property managers' offices, commercial	
6531	531311	7	Real estate property managers' offices, residential	
4225	531130	7	Real estate rental or leasing of miniwarehouses & self-storage	
6512	531120	7	Real estate rental or leasing of nonresidential building (except miniwarehouse)	
6513	531110	7	Real estate rental or leasing of residential building - exempt	
6552	233110	8	Real property (except cemetery lots) development or subdivision	
7534	326212	3	Recapping tires	
5735	451220	1	Record stores	
7389	512240	4	Recording studios, sound	
7999	713990	4	Recreational day camps (except instructional)	
5091	421910	1	Recreational equipment and supplies (except vehicles) wholesaling	
7999	532292	7	Recreational goods rental	
5941	451110	1	Recreational goods stores - retail	
7997	713940	4	Recreational sports club facilities	
5561	441210	8	Recreational vehicle (RV) dealers	
7519	532120	7	Recreational vehicle (RV) rental or leasing	
7033	721211	1	Recreational vehicle parks	
5561	441210	8	Recreational vehicle parts and accessories stores	
5012	421110	1	Recreational vehicles wholesaling	
5093	421930	8	Recyclable material, junk, wholesaling	
7361	561310	4	Referral agencies or services, employment	
5963	722330	1	Refreshment stands, mobile	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	R
4222	493120	5	Refrigerated warehousing	
4212	562111	4	Refuse collection services	
4953	562219	4	Refuse treatment and disposal, nonhazardous	
8331	624310	6	Rehabilitation job counseling and training, vocational	
5942	451211	1	Religious book stores	
7359	532310	7	Rent-all centers, miscellaneous rental	
7699	811	2	Repair services (see type of operation)	
7389	561491	4	Repossession services	
7389	561599	4	Reservation services (e.g., airline, car rental, hotel, restaurant)	
8052	623110	6	Rest, retirement homes	
5812	722110	1	Restaurants	
	44-45		Retail (see type of operation)	
		8	4411 Automobile dealers	
		8	4412 Other motor vehicle dealers	
		2	4413 Automotive parts, tire stores	
		1	442 Furniture & home furnishing stores	
		2	443 Electronics & appliance stores	
		2	444 Building material, garden equipment & supply dealers	
		1	445 Food & beverage stores	
		1	446 Health & personal care stores	
		1	447 Gasoline stations	
		2	448 Clothing & clothing accessories stores	
		1	451 Sporting goods, hobby, book & music stores	
		2	452 General merchandise stores	
		2	453 Miscellaneous store retailers	
		2	454 Nonstore retailers, except peddlers	
7641	811420	2	Reupholstery shops, furniture	
7993	713990	4	Riding stables	
7993	713990	4	Rifle clubs, recreational	
7999	713940	4	Roller skating rinks	
1761	235610	8	Roof spraying, painting or coating, construction contractors	
5211	444190	2	Roofing material dealers	
5033	421330	1	Roofing materials (except wood) wholesaling	
7021	721310	1	Rooming and boarding houses	
7217	561740	4	Rug cleaning services	
5713	442210	1	Rug stores	
			BUSINESS ACTIVITY	S
5551	441222	8	Sailboat dealers	
7999	532292	7	Sailboat rental	
4493	713930	4	Sailing clubs	
5211	444190	2	Sand, retail	
5032	421320	1	Sand wholesaling	
5812	722211	1	Sandwich shops	
5149	422490	1	Sandwich wholesaling	
4953	562212	4	Sanitary landfills	
5731	444112	2	Satellite antenna sales & installation	
7699	811411	2	Saw repair and maintenance	
2421	321113	3	Sawmills	
8200	611	6	Schools (see type)	
5146	422460	1	Seafood (except canned, packaged frozen) wholesaling	
5421	445220	1	Seafood markets	
7338	561410	4	Secretarial services	
6211	523120	6	Securities brokers' offices	
7382	561621	4	Security alarm systems sales with installation, maintenance, or monitoring services	
7381	561612	4	Security guard services	
4225	531130	7	Self-storage warehousing	
1711	235110	8	Septic system construction contractors	
7699	562991	4	Septic tank cleaning services	
5541	447190	1	Service stations, gasoline	
7699	562998	4	Sewer cleaning and rodding services	
4952	221320	4	Sewer systems	
5722	443111	2	Sewing machine stores, household-type	
5949	451130	1	Sewing supply stores	
7251	811430	2	Shoe repair shops	
5661	448210	2	Shoe stores (except bowling, golf, spiked)	
5941	451110	1	Shoe stores, specialty sports footwear	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	S
5139	422340	1	Shoes wholesaling	
4119	485999	3	Shuttle services (except employee bus)	
1761	235610	8	Siding construction contractors	
5033	444190	2	Siding dealers	
4489	487210	3	Sightseeing boat operation	
4119	487110	3	Sightseeing bus operation	
1799	235990	8	Sign contractors, installation (on buildings)	
1611	234110	8	Sign erection (i.e., highway, street) contractors	
7389	541890	7	Sign lettering and painting services	
6141	522291	6	Small loan companies	
5812	722213	1	Snack bars, soda fountains, fixed location	
5963	722330	1	Snack stands, mobile	
5149	422490	1	Soft drinks wholesaling	
5947	453220	2	Souvenir shops	
7991	713940	4	Spa - health club	
8049	621340	6	Speech therapists' offices	
7999	532292	7	Sporting goods rental	
5941	451110	1	Sporting goods stores	
7941	711310	4	Sports event managers, promoters	
7941	711410	4	Sports figures' agents or managers	
5943	453210	2	Stationery stores	
5112	422120	1	Stationery supplies wholesaling	
5812	722110	1	Steak houses	
5051	421510	1	Steel wholesaling	
7338	561410	4	Stenographic services	
5731	443112	2	Stereo stores	
4491	488320	3	Stevedoring services	
6211	523120	6	Stock brokers' offices	
5963	454390	8	Street vendors (except food)	
5963	722330	1	Street vendors, food	
5411	445110	1	Supermarkets	
5399	452910	2	Superstores (food and general merchandise)	
8011	621111	7	Surgeons' (except dental) offices	
0742	541940	6	Surgeons' offices, veterinary	
8021	621210	6	Surgeons', dental, offices	
5047	421450	1	Surgical supplies wholesaling	
8713	541370	7	Surveying and mapping services (except geophysical)	
5049	421490	1	Surveying equipment and supplies wholesaling	
8713	541360	7	Surveying services, geophysical	
7999	611620	6	Swimming instruction	
7389	561790	4	Swimming pool cleaning and maintenance	
1799	235990	8	Swimming pool construction contractors	
5999	453998	2	Swimming pool supply stores	
5091	421910	1	Swimming pools and equipment wholesaling	
			BUSINESS ACTIVITY	T
5699	448190	2	T-shirt shops, custom printed	
5941	451110	1	Tackle shops (fishing)	
7219	811490	2	Tailor shops, alterations only	
5812	722211	1	Take out eating places	
7299	812199	4	Tanning salons	
5099	421990	1	Tapes, prerecorded, audio or video, wholesaling	
5813	722410	8	Taverns (i.e., drinking places)	
7322	561440	4	Tax collection services on a contract or fee basis	
7291	541213	7	Tax return preparation services	
4121	485310	3	Taxicab services	
7699	711510	4	Taxidermists, independent	
4812	513322	8	Telecommunications carriers, cellular telephone	
4813	513310	8	Telecommunications carriers, wired	
7359	532490	7	Telecommunications equipment rental or leasing	
1623	234920	8	Telecommunications line construction (e.g., telephone, telegraph)	
8748	541618	7	Telecommunications management consulting services	
4813	513310	8	Telecommunications networks, wired	
4812	513330	8	Telecommunications resellers	
1731	235310	8	Telecommunications wiring installation contractors	
4822	513310	8	Telegram services	
7389	561422	4	Telemarketing bureaus	
7389	561421	4	Telephone answering services	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	T
7389	561499	4	Telephone billing & collection services	
7389	541870	7	Telephone directory distribution services, door-to-door	
2741	511140	6	Telephone directory publishers	
7629	811213	2	Telephone equipment repair and maintenance services	
5065	421690	1	Telephone equipment wholesaling	
7389	561422	4	Telephone solicitation services on a contract or fee basis	
5999	443112	2	Telephone stores (including cellular)	
7313	541840	7	Television advertising representatives	
5731	443112	2	Television and radio stores	
4833	513120	7	Television broadcasting stations	
2721	511120	6	Television guide publishers	
4841	513220	8	Television operations, closed circuit	
7359	532210	7	Television rental	
7622	811211	2	Television repair services	
7363	561320	4	Temporary employment services	
7997	713940	4	Tennis club facilities	
7342	561710	4	Termite control services	
2200	313210	3	Textile mills	
5131	422310	1	Textiles wholesaling	
7922	711110	4	Theaters, live theatrical production	
7832	512131	4	Theaters, motion picture	
7922	711310	4	Theatrical production managers, organizers, promoters	
7996	713110	4	Theme parks, amusement	
5932	453310	2	Thrift shops, used merchandise	
7922	561599	4	Ticket agencies, amusement, sports, theatrical, travel	
5211	444190	2	Tile stores, ceramic	
5099	421990	1	Timber and timber products (except lumber) wholesaling	
0851	115310	4	Timber valuation	
2491	321114	3	Timber, structural, treating	
7389	561599	4	Time share exchange services, condominium	
5531	441320	2	Tire dealers, automotive	
7534	811198	2	Tire repair shops (except retreading), automotive	
7534	326212	3	Tire retreading, recapping or rebuilding	
5014	421130	1	Tires, motor vehicle, wholesaling	
6541	541191	7	Title companies, real estate, abstract	
6361	524127	8	Title insurance carriers, real estate, direct	
5194	422940	1	Tobacco products wholesaling	
5993	453991	2	Tobacco stores	
3861	325992	3	Toner cartridges rebuilding	
4119	487110	3	Tour bus, scenic and sightseeing, operation	
4725	561520	4	Tour operators	
7999	713990	4	Tourist guide services	
7011	721199	1	Tourist homes	
7213	812331	4	Towel supply services	
7549	488410	3	Towing services, motor vehicle	
1799	562910	4	Toxic material removal contractors	
5945	451120	1	Toy stores	
7699	811310	2	Tractor, farm or construction equipment repair and maintenance	
7359	532490	7	Tractor, farm or garden, rental or leasing	
7699	811411	2	Tractors, lawn and garden repair and maintenance services	
7389	561920	4	Trade show managers, organizers, promoters	
6515	531190	7	Trailer park or court, residential	
7519	532120	7	Trailer rental or leasing	
7537	811113	2	Transmission repair shops, automotive	
4212	562111	4	Trash collection services	
4724	561510	4	Travel agencies	
7033	721211	1	Travel trailer campsites	
5561	441210	8	Travel trailer dealers	
0783	561730	4	Tree services, planting, trimming, removal	
5999	453998	2	Trophy shops	
7513	532120	7	Truck rental or leasing	
7538	811111	2	Truck repair shops, general	
5541	447190	1	Truck stops	
4231	488490	3	Trucking terminals, independently operated	
7538	811118	2	Tune-up shops, automotive	
7699	811490	2	Tuning and repair of musical instruments	
7299	532220	7	Tuxedo rental	
7338	561410	4	Typing services	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	U
8071	621512	6	Ultrasound imaging centers	
1795	235940	8	Underground tank removal construction contractors	
7261	812210	4	Undertaker services	
7213	812331	4	Uniform supply services	
5699	448190	2	Uniform stores (except athletic)	
5941	451110	1	Uniform stores, athletic	
7231	812112	4	Unisex hair stylist shops	
7641	811420	2	Upholstery (except motor vehicle) repair services	
7217	561740	4	Upholstery cleaning services	
5714	451130	1	Upholstery materials stores	
7532	811121	2	Upholstery shops, automotive	
8011	621111	6	Urologists' offices	
5521	441120	8	Used car dealers	
5012	421110	1	Used cars wholesaling	
5932	453310	2	Used merchandise stores (except pawnshops)	
5015	421140	1	Used parts, motor vehicle, wholesaling	

BUSINESS ACTIVITY

7032	721214	1	Vacation camps	V
5722	443111	2	Vacuum cleaner stores, household-type	
5331	452990	2	Variety stores	
5431	445230	1	Vegetable markets	
5148	422480	1	Vegetables, fresh, wholesaling	
5962	454210	2	Vending machine merchandisers, sale of products	
0742	541940	7	Veterinary services	
7622	811211	2	Video cassette recorder (VCR) repair services	
7993	713120	8	Video game arcades (except gambling)	
7993	713290	8	Video poker, gambling	
7359	532210	7	Video recorder rental	
7841	532230	7	Video tape rental stores	
5735	451220	1	Video tape stores	
7221	541921	7	Video taping services, special events	
5499	446191	1	Vitamin stores	
7389	561421	4	Voice mailbox services	
8049	621340	6	Voice pathologists' offices	

BUSINESS ACTIVITY

1721	235210	8	Wall covering or removal construction contractors	W
5231	444120	2	Wallpaper and wall coverings stores	
4225	493110	5	Warehousing and storage, general merchandise	
4221	493130	5	Warehousing, farm products (except refrigerated)	
4222	493120	5	Warehousing, refrigerated	
4225	531130	7	Warehousing, self storage, miniwarehouses	
4212	562112	4	Waste collection services, hazardous	
4212	562111	4	Waste collection services, nonhazardous solid	
4952	221320	4	Waste collection, treatment, and disposal through a sewer system	
4953	562213	4	Waste (except sewage) treatment facilities,	
7631	811490	2	Watch repair shops without retailing new watches	
5944	448310	2	Watch shops	
7629	811412	2	Water heater repair and maintenance services	
1623	234910	8	Water main and line construction	
7999	532292	7	Water ski rental	
7399	561990	4	Water softener services	
4941	221310	4	Water supply systems	
1781	235810	8	Water well drilling construction contractors	
5149	422490	1	Water, bottled (except water treating), wholesaling	
7299	812990	4	Wedding chapels (except churches), wedding planning	
7221	541921	7	Wedding photography services	
0782	561730	4	Weed control and fertilizing services (except crop)	
7299	812191	4	Weight loss centers, non-medical	
7991	713940	4	Weight training centers	
7692	811310	2	Welding repair services	
1629	234990	8	Wharf construction	
4491	488310	3	Wharf operation	
7539	811118	2	Wheel alignment shops, automotive	
7352	532291	7	Wheel chair rental	
	42	1	Wholesale (see type of product)	
5099		1	421 Durable goods	
5199		1	422 Nondurable goods	

SIC CODE	NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	W
5699	448150	2	Wig and hairpiece stores	
5199	422990	2	Wigs wholesaling	
7349	561720	4	Window cleaning services	
7699	811490	2	Window shade repair and maintenance shops	
5211	444190	2	Window stores	
7549	811122	2	Window tinting, automotive	
5714	442291	1	Window treatment stores	
7389	561422	4	Wire services (telemarketing services), floral	
5099	421990	1	Wood products (e.g., chips, posts, shavings, ties) wholesaling	
7338	561410	4	Word processing services	
7549	488410	3	Wrecker services (towing services), motor vehicle	
1795	235940	8	Wrecking, buildings or other structures, construction contractors	
			BUSINESS ACTIVITY	X
8734	541380	7	X-ray inspection services	
8071	621512	6	X-ray laboratories, medical or dental	
5047	421450	1	X-ray machines and parts, medical and dental, wholesaling	
			BUSINESS ACTIVITY	Y
4493	713930	4	Yacht basins, operation	
7997	713930	4	Yacht clubs	
7999	532292	7	Yacht rental without crew	
5131	422310	1	Yard goods, textile wholesaling	
			BUSINESS ACTIVITY	Z
8422	712130	4	Zoos, aquariums, wild animal parks	

RATE CLASS INDEX

RATE CLASS 1

<u>NAICS</u>	<u>Business Sector</u>
42	Wholesale Trade
442	Furniture and Home Furnishing Stores
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations
451	Sporting Goods, Hobby, Book, Music Stores
721	Accommodation, Hotel, Motel, Inn, Camp
722	Eating Places, Food Services, Restaurants, Caterers, except drinking places
813	Membership Organizations
92	Public Administration

RATE CLASS 2

<u>NAICS</u>	<u>Business Sector</u>
4413	Automotive Parts, Tire Stores
443	Electronics and Appliance Stores
444	Building Material, Garden Equipment and Supply
448	Clothing and Accessory Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers, except peddlers
45421	Vending Machines
811	Repair and Maintenance Services

RATE CLASS 3

<u>NAICS</u>	<u>Business Sector</u>
31-33	Manufacturing
48	Transportation, except rail

RATE CLASS 4

<u>NAICS</u>	<u>Business Sector</u>
11	Agriculture, Forestry, Fishing and Hunting
21	Mining
2213	Water and Sewerage Systems
512	Motion Pictures, theaters, production
56	Administrative and Support, Waste Management and Remediation Services
711	Arts, Sports and Promoters of Events
712	Museums, Historical Sites, Zoos, Gardens
713	Amusement and Recreation, except coin-operated machines & gambling
812	Personal Care, Barber, Beauty, Laundry

RATE CLASS 5

<u>NAICS</u>	<u>Business Sector</u>
49	Warehousing and Couriers

RATE CLASS 6

<u>NAICS</u>	<u>Business Sector</u>
511	Information
522	Consumer Finance, Mortgage Brokers, Credit Card Issuing, except banks and pawnshops
523	Security and Commodity Brokers
61	Education Services
62	Health Care and Social Assistance

RATE CLASS 7

NAICS

Business Sector

5131	Radio and Television Broadcasting
5141	Information Services
5142	Data Processing Services
5242	Insurance Agencies, except brokers for non-admitted insurers
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises

RATE CLASS 8

NAICS

Business Sector

2211	Electric Utilities
2212	Gas Utilities
23	Construction
42193	Recyclable Material, Junk
4411	Automobile Dealers
4412	Other Motor Vehicle Dealers
45439	Peddlers, Direct Selling
482	Rail Transportation
5132	Cable Television
5133	Telecommunications
522298	Pawnshops
5241	Insurance Carriers
52421	Brokers for Non-admitted Insurance Carriers
71119	Carnivals, Circuses
7131	Amusement Arcades, nongambling
7132	Gambling Industries, Video Poker
71399	Billiard Parlor, Pool Tables
72241	Drinking Places, Bars (alcoholic)

NAICS NUMERICAL INDEX

NAICS Code	Rate	Class	NAICS Sector Description
11		4	Agriculture, Forestry, Fishing and Hunting
21		4	Mining
2211	8		Electric Utilities
2212	8		Gas Utilities
2213	4		Water and Sewerage Systems
23		8	Construction
31-33	3		Manufacturing
42		1	Wholesale Trade, except junk
42193	8		Recyclable Material, Junk
44-45			Retail Trade (See type)
4411	8		Automobile Dealers
4412	8		Other Motor Vehicle Dealers
4413	2		Automotive Parts, Tire Stores
442		1	Furniture and Home Furnishing Stores
443		2	Electronics and Appliance Stores
444		2	Building Material, Garden Equipment and Supply
445		1	Food and Beverage Stores
446		1	Health and Personal Care Stores
447		1	Gasoline Stations
448		2	Clothing and Accessory Stores
451		1	Sporting Goods, Hobby, Book, Music Stores
452		2	General Merchandise Stores
453		2	Miscellaneous Store Retailers
454		2	Nonstore Retailers, except peddlers
45421	2		Vending Machines
45439	8		Peddlers, Direct Selling
48		3	Transportation, except rail
482		8	Rail Transportation
49		4	Warehousing and Couriers
511		6	Information
512		4	Motion Pictures, theaters, production
5131	7		Radio and Television Broadcasting
5132	8		Cable Television
5133	8		Telecommunications
5141	7		Information Services
5142	7		Data Processing Services
522		6	Consumer Finance, Mortgage Brokers, Credit Card Issuing, except banks and pawnshops
522298	8		Pawnshops
523		6	Security and Commodity Brokers
5241	8		Insurance Carriers
5242	7		Insurance Agencies, except brokers for non-admitted insurers
52421	8		Brokers for Non-admitted Insurance Carriers
53		7	Real Estate and Rental
54		7	Professional, Scientific, and Technical Services
55		7	Management of Companies and Enterprises
56		4	Administrative and Support, Waste Management and Remediation Services
61		6	Education Services
62		6	Health Care and Social Assistance
711		4	Arts, Sports and Promoters of Events
71119	8		Carnivals, Circuses
712		4	Museums, Historical Sites, Zoos, Gardens
713		4	Amusement and Recreation, except coin-operated machines & gambling
7131	8		Amusement Arcades, nongambling
7132	8		Gambling Industries, Video Poker
71399	8		Billiard Parlor, Pool Tables
721		1	Accommodation, Hotel, Motel, Inn, Camp
722		1	Eating Places, Food Services, Restaurants, Caterers, except drinking places
72241	8		Drinking Places, Bars (alcoholic)
811		2	Repair and Maintenance Services
812		4	Personal Care, Barber, Beauty, Laundry
813		1	Membership Organizations
92		1	Public Administration

ORDINANCE NO. *amendment to Code of Ordinances*
AMENDING THE BUSINESS LICENSE ORDINANCE
LEVYING A BUSINESS LICENSE TAX ON RETAIL
TELECOMMUNICATIONS SERVICES

Chapter 12
Section 12.23

WHEREAS, South Carolina Code sections 58-9-2200 through 58-9-2270, effective June 30, 1999, provide for municipal business license taxes on "retail telecommunications services" as defined and limited therein; and

WHEREAS, the South Carolina General Assembly, on June 3, 2004, ratified an act (Rat # 0406) amending S.C. Code sections 58-9-2200, 58-9-2220, and 58-9-2230, that will take effect upon approval by the Governor, and that, among other things, authorizes municipalities, for business license tax years beginning after 2003, to levy a maximum business license tax on the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year at the rate of one percent; and

WHEREAS, it is necessary to amend the Business License Ordinance to conform to the State law as amended;

NOW THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of Swansea, that the Business License Ordinance is amended as follows:

Section 1.

a. Notwithstanding any other provisions of the Business License Ordinance, the business license tax for "retail telecommunications services", as defined in S. C. Code section 58-9-2200, shall be at the maximum rate authorized by S. C. Code section 58-9-2220, as it now provides or as provided by its amendment. The business license tax year shall begin on January 1 of each year. The rate for the 2005 business license tax year shall be the maximum rate allowed by State law as in effect on February 1, 2005. Declining rates shall not apply.

b. In conformity with S.C. Code section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.

Section 2.

a. For the year 2005, the business license tax for "retail telecommunications services" shall be due on February 1, 2005, and payable by February 28, 2005, without penalty. For years after 2005, the business license tax for "retail telecommunications services" shall be due on January 1 of each year and payable by January 31 of that year, without penalty.

b. The delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

Section 3.

Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

Section 4.

a. Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.

b. All fees collected under such a franchise or contractual agreement expiring after December 31, 2003, shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

Section 5.

As authorized by S. C. Code section 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code section 58-9-2200 shall continue in effect. Notwithstanding the provisions of the Agreement, for the year 2005, the Municipal Association of South Carolina is authorized to collect current and delinquent license taxes, in conformity with the due date and delinquent date for 2005 as set out in this Ordinance and is further authorized, for the year 2005, to disburse business license taxes collected, less the service charge agreed to, to this municipality on or before April 1, 2005, and thereafter as remaining collections permit.

Section 6.

All previous ordinances, or portions of ordinances, in conflict with this Ordinance are hereby repealed.

This Ordinance shall be effective on the date of final reading.

Ray Spire
Mayor

ATTEST:

Lorraine W. Abell
Town Clerk

First Reading: August 6, 2004

Second Reading: September 13, 2004

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES
Chapter 12, Business Licenses, Adding Section 12.24
Provisions For Insurance Companies and
For Brokers For Non-admitted Fire and Casualty Insurers**

BE IT ORDAINED by the Mayor and Council of the Town of Swansea located in Lexington County, in the State of South Carolina, that the Business License Ordinance is amended by changing the provisions for insurance companies and for brokers for non-admitted fire and casualty insurers to read as follows:

SECTION 1.

<u>SIC</u>	<u>NAICS</u>
<u>CODE</u> or <u>CODE</u>	
63	5241

Insurance Companies: Except as to fire insurance, "gross premiums" means gross premiums collected (1) on policies on property or risks located in the municipality, and (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by the insurance company's office located in the municipality or by the insurance company's employee doing business within the municipality or by the office of the insurance company's licensed or appointed producer (agent) located in the municipality or by the insurance company's licensed or appointed producer (agent) doing business within the municipality. As to fire insurance, "gross premiums" means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.

Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

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 doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality. Declining rates shall not apply.

631-632	52411	<u>Life, Health and Accident</u>0.75% of Gross Premiums
633-635	524126	<u>Fire and Casualty</u> 2% of Gross Premiums
636	524127	<u>Title Insurance</u> 2% of Gross Premiums
6411	524210	<u>Brokers for Fire and Casualty Insurers - Non-admitted:</u>

As to brokers for non-admitted fire and casualty insurers, "gross premiums" means gross premiums collected by or for fire and casualty insurers not licensed in South Carolina (1) on policies on property or risks located in the municipality and/or (2) on policies, wherever the insured property or risk is located, that are sold,

solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by a broker located in or doing business within the municipality. Brokers shall provide, with their payment of the tax, a copy of the report required by the State Department of Insurance showing the locations of the property or risks insured. 2% of Gross Premiums [Premiums for non-admitted business are not included in broker's gross commissions for other business. Declining rates shall not apply.]

SECTION 2.

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies and brokers for non-admitted fire and casualty insurers shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

SECTION 3.

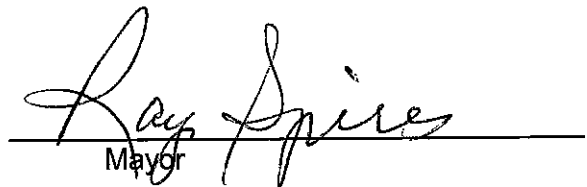
Any exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 4.

The Agreement with the Municipal Association of South Carolina, pursuant to S. C. Code section 5-7-300, for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted fire and casualty insurers shall continue in effect.

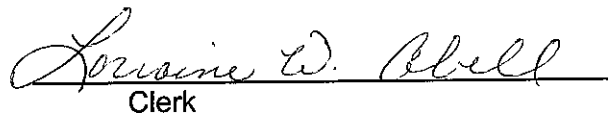
All ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall be effective on the date of final reading.



Mayor

ATTEST:



Clerk

First reading: October 14, 2004

Final reading: November 8, 2004

(d) Every municipal judge shall pass a recertification examination within eight years after passing the initial certification examination and at least once every eight years thereafter.

(2) If any municipal judge does not comply with these training or examination requirements, his office is declared vacant on the date the time expires or when he is notified, as provided in subsection (E), whichever is earlier.

(E) Upon written notification of the Supreme Court or its designee to the affected municipal judge and the council of the failure of the municipal judge to complete the training program or pass the certification examination required pursuant to subsection (D), the municipal judge's office is declared vacant, the municipal judge does not hold over, and the council shall appoint a successor, as provided in Section 14-25-25; however, the council shall not reappoint the current municipal judge who failed to complete the training program or pass the certification examination required pursuant to subsection (D) to a new term or to fill the vacancy in the existing term.

(F) No municipal judge who is admitted to practice in the courts of this State shall practice law in the municipal court for which he is appointed.

(G) All municipal judges shall attend annually the number of approved continuing education hours in criminal law and subject areas related to municipal judges' duties which are required by the Supreme Court of South Carolina. The Chief Justice of the Supreme Court shall establish guidelines for exempting municipal judges from the continuing education hours required by this section based upon experience or education factors.

SECTION 14-25-20. Repealed by 1980 Act No. 480, Section 1, eff January 1, 1981.

SECTION 14-25-25. Eligibility for judgeship; vacancy in office and temporary absence.

A municipal judge shall not be required to be a resident of the municipality by whom he is employed. A municipality may contract with any other municipality in the county or with the county governing body to employ the municipal judge of the other municipality or a magistrate to preside over its court.

In case of a vacancy in the office of municipal judge, a successor shall be appointed in the manner of original appointment for the unexpired term. In case of the temporary absence, sickness, or disability of a municipal judge, the court shall be held by a judge of another municipality or by a practicing attorney or some other person who has received training or experience in municipal court procedure, who shall be designated by the mayor and take the prescribed oath of office before entering upon his duties.

SECTION 14-25-30. Repealed by 1980 Act No. 480, Section 1, eff January 1, 1981.

SECTION 14-25-35. Appointment and duties of clerk of court.

The municipal clerk or other municipal employee may be appointed to serve as clerk of the court. The clerk of the court shall keep such records and make such reports as may be determined by the State Court Administrator.

SECTION 14-25-40. Repealed by 1980 Act No. 480, Section 1, eff January 1, 1981.

SECTION 14-25-45. Powers, duties and jurisdiction of municipal courts.

Each municipal court shall have jurisdiction to try all cases arising under the ordinances of the municipality for which established. The court shall also have all such powers, duties and jurisdiction in criminal cases made under state law and conferred upon magistrates. The court shall have the power to punish for contempt of court by imposition of sentences up to the limits imposed on municipal courts. The court shall have no jurisdiction in civil matters.

b. The license fee for each Class of businesses subject to this ordinance shall be computed in accordance with the following rates.

RATES

RATE CLASS	<u>INCOME: 0 - \$2000</u> MINIMUM FEE	<u>ALL OVER \$2000</u> Rate per Thousand or fraction thereof
1	\$100.00	\$1.00
2	\$100.00	\$1.00
3	\$100.00	\$1.00
4	\$100.00	\$1.00
5	\$100.00	\$1.00
6	\$100.00	\$1.00
7	\$100.00	\$1.00
8	See individual business	in Class 8.

NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents 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	
Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000
0 - 1	100%
1 - 2	90%
2 - 3	80%
3 - 4	70%
Over 4	60%

CLASS 8 RATES (page revised 04-11-01)

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, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply except where indicated.

[SIC 15, 16 & 17] - NAICS 23 - Contractors, Construction, All Types

A. Having permanent place of business within the municipality		
Minimum on first \$2,000.....	\$100.00	PLUS
Per \$1,000, or fraction over \$2,000 from all work.....		\$1.00
B. Non-resident (no permanent place of business in the municipality)		
Minimum on first \$2,000.....	\$100.00	PLUS
Per \$1,000, or fraction, over \$2,000).....		\$1.00

(non-resident double rates do not apply)

A trailer at the construction site, or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle 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 fee shall be paid in a calendar year.

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, and 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 Inspector a list of sub-contractors furnishing labor or materials for each project.

Garage Sales – For first \$100.00 plus 5% of gross over \$100.00 \$10.00 per day

Farm Products Service – Processing Service – For first \$2000.00 \$15.00 per year

Small Job License - \$5.00 per \$100.00 up to \$1,000.00 per job

[SIC 481] - NAICS 513 - Telephone Companies:

a. Notwithstanding any other provisions of the Business License Ordinance, business license taxes for retail telecommunications service as defined in S. C. Code 58-9-2200, including but not limited to those services described in Standard Industrial Classification (SIC) 481 and North American Industry Classification System (NAICS) 5133, shall pay an annual business license fee based on gross income.

b. Pursuant to S. C. Code 58-9-2220, the following business license tax schedule shall apply to the gross income from retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality.

Rate for license taxes due in the years 1999 through 2003:

three tenths of one percent (0.3 %) of gross income for the preceding year;

Rate for license taxes due in the year 2004 and each year thereafter:

seventy-five hundredths of one percent (0.75 %) of gross income for the preceding year.

For a business in operation for less than one year, the amount of business license tax authorized by this section shall be computed on a twelve-month projected income.

c. The rate for business licenses for retail telecommunications service for 1999 shall be 0.3% of 1998 gross income, due on October 1, 1999, and payable by January 31, 2000, without penalty.

d. The telecommunications business license tax shall be due on January 1 in each year, beginning in the year 2000. Declining rates shall not apply. Taxes are payable without penalty by January 31 following the due date. After January 31, the delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

e. Exemptions for income from business in interstate commerce are not permitted. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

f. Nothing in this ordinance shall be interpreted to interfere with a franchise agreement or contractual agreement entered into with a telecommunications provider prior to December 31, 1997.

g. Fees imposed by a franchise or contractual agreement with a telecommunications provider entered into prior to December 31, 1997, which expires prior to December 31, 2003 shall continue in effect until December 31, 2003.

h. All fees collected under such franchise agreement or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this ordinance.

i. A business license tax ordinance, adopted prior to December 31, 1997, which levied a business license tax paid by a telecommunications company higher than that levied under this ordinance, shall remain in effect through December 31, 2003.

j. As authorized by S. C. Code 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code 58-9-2200 in the form attached hereto is approved, and the Mayor is authorized to execute it.

[SIC 4841] - NAICS 51322 - Television, Cable or Pay,
 Services using public streets..... Consent or Franchise
 Cable television services not using public streets:
 Minimum on first \$2,000..... \$100.00 PLUS
 Per \$1,000, or fraction, over \$2,000..... \$1.00

[SIC491] - NAICS 22112 - Electric Power Distribution Consent or Franchise

[SIC 492] - NAICS 22121 - Natural Gas Distribution Consent or Franchise

[SIC 5093] - NAICS 42193 - Junk or Scrap Dealers [Non-resident rates apply]
 Minimum on first \$2,000..... \$100.00 PLUS
 Per \$1,000, or fraction, over \$2,000..... \$1.00

[SIC 55] - NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Farm Machinery, Retail -
 (except auto supply stores - see 4413)
 Minimum on first \$2,000..... \$100.00 PLUS
 Per \$1,000, or fraction, over \$2,000..... \$1.00

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 full sales price without deduction for trade-ins. Dealer transfers shall not be included in gross receipts.

[SIC 5813] - NAICS 72241 - 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..... \$1.00

[SIC 5932] - NAICS 522298 - Pawn Brokers - All Types
 Minimum on first \$2,000..... \$100.00 PLUS
 Per \$1,000, or fraction, over \$2,000..... \$1.00

[SIC 5963] - NAICS 45439 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales,

direct retail sales of merchandise. [Non-resident rates apply]

- A. 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
- B. 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

[SIC 63] - NAICS 5241 - Insurance Companies:

On gross premiums collected through offices or agents located in the municipality, wherever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

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 doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality. [Declining rates shall not apply.]

[SIC 631-632] - NAICS 52411 - Life, Health and Accident 0.75% of Gross Premiums

[SIC 633-635] - NAICS 524126 - Fire and Casualty (Licensed in SC) 2% of Gross Premiums

[SIC 636] - NAICS 524127 - Title Insurance 2% of Gross Premiums

[SIC 6411] - NAICS 524210 - Brokers for Fire & Casualty Insurers - non-admitted:

On gross premiums collected on policies of companies not licensed in South Carolina, the agent or broker shall pay annually, with copy of the report showing location of the risks insured 2% of Gross Premiums

[Premiums for non-admitted business are not included in gross commissions for license under Rate Class 7 for other business.]

Notwithstanding any other provision of this ordinance, license taxes for insurance companies and brokers for non-admitted insurers shall be payable on or before May 31 in each year without penalty. Pursuant to S.C. Code 5-7-300, the agreement with the Municipal Association of South Carolina on file with the Clerk for Collection of current and delinquent license taxes from insurers and brokers is approved.

[SIC 7993] - NAICS 713120 - Amusement Machines, coin operated (except gambling)

Music machines, kiddie rides, and amusement machines licensed pursuant to
S.C. Code 12-21-2720(A)(1) and (A)(2) -

1. Operator of machine \$12.50 per machine,
[12-21-2746] PLUS \$12.50 business license for operation of all machines
(not on gross income).

2. Distributor selling or leasing machines (not licensed by the State as an
operator pursuant to 12-21-2728) - [Nonresident rates apply.] -
Minimum on first \$2,000 \$100.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$1.00

[SIC 7993] - NAICS 713290 - Amusement Machines, coin operated, gambling

Video poker and amusement machines licensed pursuant to
S.C. Code 12-21-2720(A)(3) -

1. Operator of machine (owner of business)..... \$180.00 per machine,
[12-21-2720(B)] PLUS \$12.50 business license for operation of all machines
(not on gross income).

2. Distributor selling or leasing machines (not licensed by the State as an
operator pursuant to 12-21-2728) - [Nonresident rates apply.] -
Minimum on first \$2,000 \$100.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$1.00

[SIC 7999] - NAICS 71399 - Billiard or Pool Rooms, all types -

\$5.00 stamp per table PLUS
Minimum on first \$2,000 \$100.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$1.00

[SIC 7999] - NAICS 71119 - Carnivals and Circuses -

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