

AN ORDINANCE

AMENDING IN THE CODE OF ORDINANCES OF THE CITY OF GREENVILLE
CHAPTER 8 PERTAINING TO BUSINESS LICENSE TAX AND OTHER
BUSINESS REGULATIONS; AMENDING CHAPTER 48 PERTAINING TO
VEHICLES FOR HIRE; AND MATTERS RELATED THERETO

WHEREAS, in September 2020, the General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Ann. §§ 6-1-400 to -420 (the “Act”); and

WHEREAS, the Act is intended to standardize the way in which municipalities like the city of Greenville (the “City”) calculate, impose, and collect business license taxes; and

WHEREAS, a key feature of the Act is the mandatory grouping of businesses according to the North American Industry Classification System (the “NAICS”), which is the standard used by federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the United States business economy; and

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license tax to utilize the Act’s standardized business licensing requirements and class schedule; and

WHEREAS, the Act requires all municipalities and counties to update their business license class schedules every odd year based on the latest available IRS statistics; and

WHEREAS, in establishing the rates for the business license taxes set out in the Business License Tax Ordinance (as that term is defined below) and corresponding appendices, City Council has determined, as contemplated by new Sections 6-1-400(G)(1) and (2) of the South Carolina Code of Laws, that, in addition to the sound basis of taxation using IRS statistics on profitability, a rational basis also exists for particularized treatment of certain business subclassifications with individually designated rates, for reasons of economic stimulus or in consideration of the enhanced or disproportionate demands for municipal services or infrastructure: and

WHEREAS, as of January 1, 2022, all municipalities in South Carolina that levy a local business license tax must comply with the Act; and

WHEREAS, in order to comply with the Act, an overhaul of Chapter 8, Article II of the Code of Ordinance of the City of Greenville (the “City Code”) is required; and

WHEREAS, while the City is engaging in the aforementioned exercise, now is an opportune time to modify and update its other business-related ordinances which are set forth in Chapter 8 of the City Code; and

WHEREAS, likewise, this is an appropriate time to amend and update Chapter 48 in order to better align with state regulations governing transportation network companies, e.g. Uber, Lyft; and

WHEREAS, the amendments to Chapters 8 and 48 are set forth below and in the Exhibits to this Ordinance, which are attached hereto and incorporated herein by reference; and

WHEREAS, City Council desires to adopt the amendments set forth herein;

NOW, THEREFORE BE IT ORDAINED by the Mayor and City Council of the city of Greenville, South Carolina that Chapters 8 and 48 of the City Code are hereby amended as follows:

1. Chapter 8 of the City Code is hereby amended, reorganized, codified, and/or recodified to be organized in the manner described in Exhibit A.

2. Sections 8-31 through 8-41 and Sections 8-43 through 8-55 are hereby repealed in their entirety and replaced with Exhibit B (“Business License Tax Ordinance”). The code codifier is directed to codify the Business License Tax Ordinance as Chapter 8, Article I, and to assign appropriate code sections to each provision thereof.

3. Section 8-42 is hereby amended, and additional language is adopted, as set forth in Exhibit C. The code codifier is directed to codify the code sections as amended within the Chapter 8, Article III, and to assign the appropriate code section to each provision thereof.

4. Chapter 8, Article II, Division 2 is hereby repealed in its entirety and shall be replaced with a new Chapter 8, Article II, the provisions of which will be set forth in and adopted by separate ordinance.

5. Sections 8-76 and 8-77 are hereby repealed in their entirety.

6. Sections 8-79 and 8-80 are hereby amended as set forth in Exhibit D. The code codifier is directed to codify the code sections as amended within Chapter 8, Article V, Division 5, and to assign the appropriate code section to each provision thereof.

7. Chapter 8, Article IV, Division 2 is hereby recodified as Chapter 8, Article V, Division 1, and the code codifier is directed to assign the appropriate code section to each provision thereof.

8. Chapter 8, Article V is hereby amended as set forth in Exhibit E. The code codifier is directed to codify the code sections as amended within Chapter 8, Article V, Division 2, and to assign the appropriate code section to each provision thereof.

9. Chapter 8, Article VI is hereby amended as set forth in Exhibit F. The code codifier is directed to codify and recodify the code sections as amended within Chapter 8, Article V, Division 3, and to assign the appropriate code section to each provision thereof.

10. Chapter 8, Article VII is hereby recodified as Chapter 8, Article V, Division 4, and the code codifier is directed to assign the appropriate code section to each provision thereof.

11. Chapter 8, Article VIII is hereby repealed in its entirety.

12. Chapter 8, Article IX is hereby reorganized and amended as set forth in Exhibit G. The code codifier is directed to codify the amended code sections within separate subdivisions of Chapter 8, Article V, Division 6, and to assign the appropriate code section to each provision thereof.

13. Chapter 8, Article X is hereby recodified as Chapter 8, Article V, Division 7, provided however, that references to “this article” contained therein shall be replaced with references to “this division.” The code codifier is directed to assign the appropriate code section to each provision thereof.

14. Chapter 8, Article XI is hereby recodified as Chapter 8, Article IV, and the code codifier is directed to assign the appropriate code section to each provision thereof.

15. Chapter 8, Article XII is hereby recodified as Chapter 8, Article VI, and the code codifier is directed to assign the appropriate code section to each provision thereof.

16. Chapter 8, Article XIII is hereby recodified as Chapter 8, Article VII, and the code codifier is directed to assign the appropriate code section to each provision thereof.

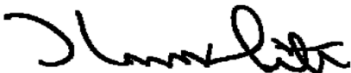
17. Chapter 8, Article XIV is hereby recodified as Chapter 8, Article VIII, and the code codifier is directed to assign the appropriate code section to each provision thereof.

18. Chapter 8 Appendices A and B are hereby repealed in their entirety and replaced with the appendices attached hereto and incorporated herein as Exhibits H and I, respectively.

19. Chapter 48 is hereby amended as set forth in Exhibit J.

20. Should any provision, section, paragraph, sentence or word of this ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences, or words of this ordinance as hereby adopted shall remain in full force and effect.

DONE, RATIFIED AND PASSED THIS THE 22 DAY OF NOVEMBER, 2021.



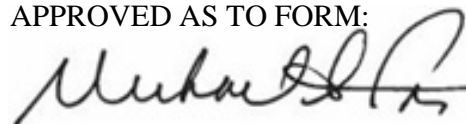
MAYOR

ATTEST:



CITY CLERK

APPROVED AS TO FORM:



CITY ATTORNEY

REVIEWED:


CITY MANAGER

EXHIBIT "A"
(Outline of Chapter 8 as Reorganized)

Chapter 8. Businesses

Article I. Business License Tax

Article II. Economic Development Incentives

Article III. Business Regulation and Enforcement

Article IV. Sexually Oriented Businesses

Article V. Miscellaneous Provisions

Division 1. Distribution of Handbills

Division 2. Escorts, Escort Bureaus, and Introductory Services

Division 3. Going Out of Business Sales

Division 4. Outdoor Displays and Cafes

Division 5. Entertainment

Division 6. Peddlers, Solicitors, Mobile Vendors, Transient Merchants, and

Temporary or Seasonal Businesses

Subdivision I. Peddlers

Subdivision II. Solicitors

Subdivision III. Temporary or Seasonal Businesses

Subdivision IV. Transient Merchants

Subdivision V. Mobile Food Vendor Vehicle

Division 7. Private Detectives

Article VI. Insurance Companies Business License Tax

Article VII. Telecommunications Business License Tax

Article VIII. Establishments Selling Beer and Wine

Appendix A. Business License Rate Schedule

Appendix B. Business License Class Schedule

EXHIBIT B

Chapter 8

BUSINESSES

Article I. Business License Tax

Section 8-1. License Required. Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the City of Greenville, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 8-2. Definitions. The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires.

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

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

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

“*Classification*” means that division of businesses by NAICS codes subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by the Council.

“*Commercial property*” means properties that are not solely owner-occupied. Commercial property that generates \$5,000.00 or more annually in rental income is subject to a business license tax; commercial properties generating less than that amount are required to register and file an application, but no business license tax shall be imposed. If the same person or entity owns more than one commercial property, one business license will be required with all gross rental income included on that license.

“*Council*” means the City Council of City of Greenville, South Carolina.

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

“*Gross Income*” means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Municipality. If the licensee has a domicile within the Municipality, business done within the Municipality shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Municipality, business done within the Municipality shall include only gross

receipts or revenue received or accrued within the Municipality. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee's gross income for the purpose of computing the tax within the Municipality must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the Municipality. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other government agencies. In calculating gross income for certain businesses, the following rules shall apply:

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

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

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

"Municipality" means the City of Greenville, South Carolina.

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

"Person" means any individual, firm, partnership, limited liability partnership, limited liability company, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principal.

"Person in Control of the Business" means the applicant, the licensee, and any owner of five percent or more of the business, the manager of the business or its financial operations, or the person directly

in charge of the premises from which the business is conducted. The term also includes a major financier of the business when the financing arrangement has the appearance of masking actual ownership.

“*Restructure or Reorganization*” means a changing of a company organizational structure which can involve financial, operational, legal, or other structures of a business with the purpose of making it a more efficient business entity.

“*Transfer of Controlling Interest*” means all business changes as it relates to ownership, Restructure, or Reorganization which results in a change of control.

Section 8-3. Purpose and Duration. The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. The license year ending on February 28, 2021 shall commence on May 1, 2022 and shall run for a twelve (12) month period. Thereafter, the license periods shall be established as follows. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the completion of the construction project; *provided*, any such business license may require that the licensee file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council. Each general or prime contractor shall file with the license official a list of sub-contractors furnishing labor and/or materials with their contract. This is to include business name, scope of work, contact name including phone number, address, and contract amount for each project.

Section 8-4. Business License Tax, Refund.

- A. The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- B. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee’s gross income for the calendar year preceding the due date, for the licensee’s twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. All Licensees must pay the full base fee regardless of the date of application. No refund shall be made for a business that is discontinued.

- C. A licensee that submits a payment greater than the amount owed may request a refund; for the avoidance of doubt, the base fee in non-refundable to be considered, a refund request must be submitted in writing to the Municipality before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Municipality shall approve or deny the refund request, and if approved shall issue the refund to the business, within thirty days after receipt of the request.

Section 8-5. 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; *provided*, a new business shall be required to have a business license prior to operation within the Municipality, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.
- B. At the option of the Licensee, application shall be made on the City of Greenville business license application or the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.
- C. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported (or estimated for a new business) without any unauthorized deductions, and that all assessments, personal property taxes on business property, and other monies due and payable to the Municipality have been paid.
- D. The Municipality shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or Licensee from existing business license or business license tax obligations.

Section 8-6. Deductions, Exemptions, and Charitable Organizations.

- A. No deductions from gross income shall be made except income earned outside of the Municipality on which a license tax is paid by the business to some other municipality or county and fully reported to the Municipality provided said license tax is calculated based upon the amount of said income, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof. In no event may allowable deductions be used to avoid paying the base license fee.

- 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 official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of liability for payment of any other tax or fee by reason of application of this ordinance.
- C. Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Municipality. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- D. A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- E. A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.
- F. Public market short-term vendors shall be exempt from the business license tax in recognition of the fact their application fee for participation in public markets includes a charge for the privilege of doing business at such public markets. For purposes of this exemption, “*public market*” means any commercial center of operation, owned by a federal, state, county or municipal government, in which a significant portion of the premises, whether inside a building or outside, is regularly and continually set aside for the sale of farm and orchard produce, processed foods, crafts and like miscellaneous personal, family and household products.
- G. Exhibitors and performers operating under a group event license for trade exhibitions and entertainment events as set forth in Section 8-_____.

Section 8-7. 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 tax required by this ordinance.

Section 8-8. Display and Transfer.

- A. All persons shall display the license issued to them on the original form provided by the license official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Municipality.
- B. A change of address must be reported to the license official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable, and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 8-9. Administration of Ordinance. The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, issue municipal court summons or citations, report violations to the municipal attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned. For purposes of this ordinance, the license official shall be the revenue administrator or his/her designee.

Section 8-10. Inspection and Audits.

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

Section 8-11. Assessments, Payment under Protest, Appeal.

- A. Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Municipality pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and

statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.

- B. The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina

Section 8-12. Delinquent License Taxes, Partial Payment.

- A. For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of ten percent (10%) for the first month, twenty percent (20%) for the second month, thirty percent (30%) for the third month, forty (40%) percent for the fourth month and fifty (50%) percent for the fifth month at which point the penalty will be capped. Penalties shall not be waived.
- B. Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 8-13. Notices. The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the 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.

Section 8-14. Denial of License. The license official may deny a license to an applicant when the license official determines:

- A. The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- C. The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- D. The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Municipality or in another jurisdiction;
- E. The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Municipality of any tax or fee;

- F. A licensee has actual knowledge or notice, or based on the circumstances reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or
- G. The license for the business or for a similar business of the licensee in the Municipality or another jurisdiction has been denied, suspended, or revoked in the previous license year.

A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Section 8-15. Suspension or Revocation of License; Payment by bad check. When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; or
- F. A licensee is delinquent in the payment to the Municipality of any tax or fee for reasons other than a dishonored check,

the license official may give written notice to the licensee or the person in control of the business within the Municipality by personal service or mail that the license is suspended pending a single hearing before the Revenue Administrator for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Whenever payment of any tax imposed by this ordinance is made by a check which is not honored by the drawee bank, any business license issued pursuant to payment by that check, or any renewal of such business license, is void from the date of the business license issuance or renewal and the licensee shall be given written notice of same. The business license may be reinstated upon payment of the original amount due, plus an administrative charge in an amount not less than the maximum permitted by state law to be charged by retail operations for the same purpose, and any penalties elsewhere set out in this chapter. Such payment shall be by certified check, money order, credit card or cash.

Section 8-16. Appeals to Revenue Administrator.

- A. Except with respect to appeals of assessments under Section 8-11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the revenue administrator by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the revenue administrator within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a hearing to be scheduled by the revenue administrator. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by the revenue administrator shall govern the hearing. Following the hearing, the revenue administrator shall within thirty (30) days render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Municipality.
- C. Timely appeal of a decision of the revenue administrator does not effectuate a stay of that decision. The decision of the revenue administrator shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- D. For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality may establish a different procedure by ordinance.

Section 8-17. Consent, franchise, or license required for use of streets.

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

Section 8-18. Confidentiality. Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Municipality may divulge or make known in any manner the amount of income or any financial particulars set forth or disclosed in any report or return

required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

Section 8-19. Violations. Any person violating any provision of Chapter 8, Article I of the city code ~~this ordinance~~ (Business License Tax) shall be guilty of an infraction 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 a finding of a violation of said article conviction. ~~Violations must be issued on a Uniform Ordinance Summons.~~ Each day of violation shall be considered a separate offense. Penalties paid for Punishment for a violation shall not relieve the offender of liability for delinquent taxes, any other applicable penalties, and/or costs provided for in this ordinance herein.

Section 8-20. Severability. A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall control.

Section 8-21. Classification and Rates.

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

Section 8-22. Early payment discount for annual resident business license renewals. For resident businesses in good standing with the city's codes and regulations, there will be a two percent discount allowed to be deducted off the calculated business license tax remittance. To qualify for the discount, the resident business must submit their annual business license renewal through the City tax payment portal or the or State business license tax portal on or before March 31 each year, or via the United States Mail if postmarked by the U.S. Postal Service on or before March 31 each year. No discount will be given below the rate category base fee amount.

EXHIBIT C

Article III. Business Regulation and Enforcement

Sec. 8-42 . **Police background checks required for certain businesses.** A police background check will be required for the following new businesses as designated below prior to issuance of a business license. Background checks can take up to 14 days and may include the person in control of the business (as defined in Section 8-), owners, partners, managers, operators and employees as designated below. In addition to the standard background check, fingerprints, photographs and other information may be required as specified below:

- (1) *Amusement centers.* Background check on owners, partners and managers.
- (2) *Bingo operators.* Background check on owners, partners and managers.
- (3) *Detective and security guard agencies.* Background check on owners, partners, managers and all other employees.
- (4) *Escort services.* Background check, photographs and fingerprints on owners, partners, managers and all other employees.
- (5) *Kindergarten, nursery and day cares.* Background check on owners, partners, managers and all other employees.
- (6) *Pawn shops.* Background check on owners, partners, managers and all other employees.
- (7) *Precious metal dealers.* Background check on owners, partners, managers and all other employees.
- (8) ~~Restaurant~~ *Businesses that serve alcohol for on premises consumption, nightclubs, taverns, bars, and related clubs.* Background check on owners, partners and managers.
- (9) *Transient merchants/peddlers/mobile vendors.* Background check on owners, partners, managers and all other employees.
- (10) *Others.* Others as set out elsewhere in this Code, or as deemed necessary by the revenue administrator or their designee.

Sec. 8- . Violations.

With the exception of Chapter 8, Article I (Business License Tax) which sets forth the remedies for violations of said article in Section 8-19, any person violating any provision of Chapter 8, Article II through VIII, inclusive of the code regarding businesses 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 pursuant to this section shall not relieve the offender of liability for any delinquent taxes, penalties, costs or fees provided for in Chapter 8 where relevant. Additional penalties and/or consequences may be imposed pursuant to the relevant sections of each and every article and division found within Chapter 8.

EXHIBIT D
Article V. Miscellaneous Provisions
Division 5. Entertainment

Sec. 8-79 ____. Bingo game operators and employees.

- (a) In addition to the information necessary for a business application, bingo game operators shall supply the following information for the owner and all employees on a form to be supplied by the revenue administrator:
- (1) Name, including any aliases and trade names used.
 - (2) Present residence, business address and telephone numbers.
 - (3) Each residence and business address for the preceding five years.
 - (4) Valid proof of age and date of birth for each owner or employee, height, weight and color of eyes and hair.
 - (5) All prior criminal convictions, except minor traffic offenses.
- (b) No license shall be issued if any employee the applicant, licensee, prior licensee, or owner the person in control of the business (as defined in Section 8-) has been convicted of any felony within the previous ten years of an offense under a law or of a misdemeanor ordinance regulating business, a crime involving dishonest conduct or moral turpitude within five years of the application related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods.

Sec. 8-80 ____. Group event license for shows and entertainment events.

Transient merchants (exhibitors) participating in a group event, including, but not limited to, booth sales and flea markets, may obtain a group event business license, in lieu of an individual transient merchant license, from the city's revenue division by filing an application specifying the sponsoring organization or person, the dates and location where the event is to be held, the purpose of the event and the names of the participants. Taxes for a group event business license shall be as set forth in appendix BA of this chapter.

- (1) *Shows*. For the purposes of this section, the term “show” (exhibition) means a group participation event in which exhibitors display in individual booths, stalls or any other specific division of an exhibition area, for the purpose of presenting to an audience goods, wares, merchandise or services offered for sale, rent or promotional purposes or for the general good will of the exhibitors. Shows generally are of two types: trade shows and public shows.
- a. *Trade shows*. For purposes of this section, the term "trade show" means an exhibition or show:
1. To which the public generally is not invited;
 2. Where those participating as exhibitors or observers generally have a common business or other interest;

3. Where registration of exhibitors and observers is structured and admission is restricted; and
4. Where on-floor sales are not the primary purpose.

Neither the producer, promoter or sponsor of nor an exhibitor or participant in a trade show is required to acquire any city business license.

- b. *Public shows.* For purposes of this section, the term "public show" means any type of consumer-oriented show (exhibition) to which the public is invited and admitted, with or without charge, and at which exhibitors present goods, wares, merchandise or services for sale, rent or promotional purposes.
 1. The producer, promoter or sponsor of a public show shall acquire a city business license prior to the opening of the show. The license shall be for a period not to exceed seven consecutive days. The fee for the license shall be fixed from time to time by the city council and is set forth in the fee schedule in appendix A to this chapter.
 2. To obtain such a license for such a public show, the producer, promoter or sponsor shall make application to the revenue administrator at least ten days prior to the scheduled event, naming the producer, promoter or sponsor, specifying the dates and location of the event, specifying the purpose of the event, and listing the exhibitors or participants, and shall pay the required fee. Not later than five days after the close of the show, the producer, promoter or sponsor shall adjust the payment based on estimates to cover a license based on actual revenue received or number of exhibitors, whichever requires the greater payment.
 3. The exhibitors in any such public show shall not be required to acquire a city business license if the producer, promoter or sponsor has obtained a license for the show. In case the producer, promoter or sponsor does not acquire a city business license for the show before the opening of the show, each exhibitor in the show shall acquire a transient merchant's city business license for the show.
- (2) *Entertainment events.* For the purposes of this section, the term "entertainment event" includes any performance by an individual actor or performer or a cast or group of performers on a day certain, or within any seven consecutive calendar days, to which the public is invited and admitted upon payment of a charge for admission and which is designed and produced for the entertainment or enlightenment of those attending. Examples of entertainment events are an athletic game or match, a circus, a concert, a dance, a lecture, a play and a rodeo.
- a. The producer, promoter or sponsor of an entertainment event shall acquire a city business license for the event. The license shall be for a period not to exceed seven consecutive days. The fee for the license shall be fixed from time to time by the city council and is set forth in the fee schedule in appendix A to this chapter.

- b. To obtain such a license for such an entertainment event, the producer, promoter or sponsor shall make application to the revenue administrator at least ten days prior to the scheduled event, naming the producer, promoter or sponsor, specifying the dates and location of the event, specifying the purpose of the event and listing the principal actors, conductors or performers, and shall pay the required fee. No later than five days after the close of the event, the producer, promoter or sponsor shall adjust the payment based on estimates to cover a license based on actual revenue produced by the event.
- c. Charitable, educational and religious and other eleemosynary organizations exempt from federal income taxes under Internal Revenue Code section 501(c) are exempt from the requirement that a city business license be obtained for any entertainment event produced, promoted or sponsored by such organization. In lieu of the city business license such organization will be required to submit a city Charitable Organization application to include an administrative fee attributed to said application. This does not eliminate the requirement that the organization complete, submit and pay all fees due for a group event, entertainment, or special event permit.
- d. An annual business license may be issued for entertainment events at one facility based upon annual gross revenues.

EXHIBIT E

~~ARTICLE V. ESCORTS, ESCORT BUREAUS AND INTRODUCTORY SERVICES~~

Article V. Miscellaneous Provisions

Division 2. Escorts, Escort Bureaus, and Introductory Services

Sec. 8-171___. Purpose of article.

It is the purpose of this article to regulate escort bureaus and introductory services in order to promote the health, safety and general welfare of the citizens of the city.

Sec. 8-172___. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Consideration means money or money's worth.

Escort means any person who receives financial consideration in an entertainment-oriented commercial relationship for consorting with or escorting another person in any public or private place within the city. Businesses regulated exclusively by state law, babysitting, housekeeping, nursing and limousine services are expressly excluded from this definition.

Escort bureau means any person who offers to furnish an escort for financial consideration.

Introductory service means any person who, for financial consideration, offers to assist any person in meeting any other person for social or personal purposes not connected with or forming part of another lawful business or professional activity.

Person financially interested, as to a corporation, means any person who is an officer or a director or any shareholder holding more than five percent of the shares thereof, and as to a noncorporate business shall include any person who shares in any financial gain attributable to the business as a proprietor or owner or on the basis of a percentage in excess of five percent of gross or ten percent of net revenue.

~~Sec. 8-173. Exemption for nonprofit organizations.~~

~~An organization which is qualified for exemption from taxation of income is exempt from the terms of this article.~~

Sec. 8-174___. Licensing of escort bureaus and introductory services.

- (a) *License required.* It shall be unlawful for any person to act in the capacity of or engage in the activity of an escort bureau or an introductory service without a valid license issued pursuant to the provisions of this article. A separate license is required for each location or type of activity licensed pursuant to this article within the city.
- (b) *Filing of application.* An applicant for an escort bureau license or an introductory service license shall file an application with the city revenue administrator, accompanied by a nonrefundable application fee.

- (c) *Contents of application.* Unless otherwise provided in this article, the application shall contain the name and address of the activity and the following information about the applicant, any person financially interested in the activity to be licensed, any authorized local agents, and any managing employee of the activity to be licensed:
- (1) The name, including any aliases, business trade names or styles.
 - (2) Present residence and businesses addresses and telephone numbers, as applicable.
 - (3) Each residence and business address for the five-year period immediately preceding the date of filing of the application, and the inclusive dates of each such address.
 - (4) State driver's license.
 - (5) Valid proof of age and that the applicant is at least 18 years of age.
 - (6) Height, weight, color of eyes and hair and date of birth.
 - (7) Two current two-inch by two-inch photographs.
 - (8) The business, occupation or employment history for the three-year period immediately preceding the date of the filing of the application.
 - (9) Information as to whether such individual or business has ever been refused any similar license or permit or has had any similar license or permit issued to such individual or business in the city or elsewhere revoked or suspended, and the reason therefor.
 - (10) All prior criminal convictions, excepting minor traffic offenses.
 - (11) Fingerprints.
 - (12) If the applicant is a corporation, the name of the corporation, set forth exactly as shown in its articles of incorporation or charter, together with the state and date of incorporation, and the names, residence addresses and dates of birth of each of its current officers and directors and each stockholder holding more than five percent of the stock in the corporation. If the applicant is a partnership, the applicant shall set forth the names, residence addresses and dates of birth of each of the partners, including limited partners and profit interest holders. If the applicant is a limited partnership, the applicant shall furnish a copy of the certificate of limited partnership as filed with the county clerk. If one or more of the partners is a corporation, the provisions of this subsection pertaining to corporations shall apply. The corporation or partnership applicant shall designate one of its officers or general partners to act as its responsible managing officer. Such designated person shall complete and sign all application forms required of an individual applicant under this article, but only one application fee shall be charged.
 - (13) A description of any service to be provided.
 - (14) The names and residential addresses of all persons employed as escorts.
- (d) *Investigation and processing of application.* The city revenue administrator shall have a reasonable period of time in which to investigate the application and background of the applicant and process the application through various city departments.

- (e) *Conditions for issuance.* The city revenue administrator shall grant the license upon the following circumstances:
- (1) The required fees have been paid.
 - (2) The application conforms in all respects to the provisions of this article.
 - (3) The applicant has not made a material misrepresentation of fact in the application.
 - (4) Neither the applicant, if an individual, nor any person financially interested, if a corporation, nor any of the partners (including limited partners), nor the holder of any profit interest, nor the manager or other person principally in charge of the operation of the existing or proposed escort bureau or introductory service, nor any individual employed or contracted with to be an escort or to provide escort services, has been convicted of or pleaded nolo contendere to or guilty to any felony or to a misdemeanor involving moral turpitude within five years prior to the issuance of the license.
 - (5) The applicant has not had a license issued by another local authority, similar to the one issued pursuant to the provisions of this article, suspended or revoked for cause within the five-year period immediately preceding the date of the filing of the application.
 - (6) The escort bureau or introductory service complies with all applicable laws of the city, the county and the state.
 - (7) The applicant, manager or other person principally in charge of the operation of the business is at least 18 years of age.
- (f) *Denial.* The city revenue administrator shall deny the license application if all of the requirements set forth in subsections (e)(1) through (7) of this section have not been met. In the event of denial, the applicant shall be notified by mail of the denial and the reasons therefor. The applicant may appeal such denial pursuant to the provisions of this Code.

Sec. 8-175____. Escort permit.

- (a) *Required.* It shall be unlawful for any person to act in the capacity of an escort within the city without a valid permit issued pursuant to the provisions of this article.
- (b) *Identification card.* Each escort permit holder shall be issued an identification card. This card must be carried on the person of any individual while such person is engaged in the activity of an escort within the city. Such identification card shall be displayed upon request of any city police officer or other law enforcement official.
- (c) *Application.*
 - (1) An applicant for a permit shall make application to the city revenue administrator.
 - (2) Each applicant shall furnish all applicable information required by section ~~8-174-~~_____.
 - (3) The applicant must provide a two-inch by two-inch photograph and be fingerprinted by the police department.

- (d) *Investigation and background check.* The city revenue administrator shall cause to be investigated the application and background of the applicant.
- (e) *Conditions for issuance.* The city revenue administrator shall issue the permit if ~~he finds that~~ all of the requirements of this article have been met, and, in addition, ~~if he finds that~~ the following additional requirements have been met:
- (1) The applicant has not had any permit or license issued by the city denied, suspended or revoked for cause relating to licensed activity by the city within five years immediately preceding the date of the filing of the application.
 - (2) The applicant is at least 18 years of age.
 - (3) The applicant has not been convicted of or pleaded nolo contendere to or guilty to any felony or to a misdemeanor involving moral turpitude within five years prior to the issuance of a permit.
- (f) *Denial.* The city revenue administrator shall deny the license application if the requirements of section ~~8-174~~ and this section have not been met. In the event of denial, the applicant shall be notified by mail of the denial and the reasons therefor. Denial may be appealed pursuant to the provisions of this Code.

Sec. ~~8-176~~ ____. Notification of changes in information.

Any changes in information required to be submitted by this article must be given to the city revenue administrator within ten days of any such change.

Sec. ~~8-177~~ ____. Providing services to persons under 18 years of age.

It shall be unlawful for a permittee or licensee under this article to provide escort or introduction services, as described in this article, to individuals under 18 years of age, unless written authorization by a parent or legal guardian is issued to the escort when acting as such.

Sec. ~~8-178~~ ____. Term of licenses and permits; transfer.

The term of a license or permit issued pursuant to the provisions of this article is one year. All licenses or permits issued pursuant to this article are

Sec. ~~8-179~~ ____. Renewal of licenses and permits.

Any license or permit issued pursuant to the provisions of this article which has not been suspended or revoked may be renewed for a period of not to exceed one year on written application to the city revenue administrator made at least 45 days prior to the expiration date of the current valid license or permit. The renewal application shall be on a form provided by the city revenue administrator and shall contain all of the information required by either section ~~8-174~~ or ~~8-175~~(c) as applicable.

Sec. ~~8-180~~ ____. License and permit fees.

- (a) *Escort bureau or introductory service license.* There shall be a nonrefundable application fee for the application required in section ~~8-174~~, as fixed from time to time, by the city council and

as set forth in the fee schedule in appendix A to this Code. Upon approval, an annual license may be issued. A nonrefundable renewal fee as set forth in the fee schedule shall accompany each application.

- (b) *Escort permit.* There shall be a nonrefundable application fee for the application required in section ~~8-175~~__, as fixed from time to time, by the city council and as set forth in the fee schedule in appendix A to this Code. Upon approval, an annual permit fee as set forth in the fee schedule shall be assessed. A nonrefundable renewal fee as set forth in the fee schedule shall accompany each application.

Sec. ~~8-181~~__. Revocation or termination of license or permit.

- (a) *Grounds for revocation.* Any license or permit issued pursuant to this article shall be revoked upon any one or more of the following grounds:
 - (1) The licensee or permittee, any employee, agent or other person connected or associated with the license or permit as a partner, director, officer, stockholder or manager, or any person financially interested as defined in section ~~8-172~~__ has violated any provision of this article in conducting an activity licensed under the provisions of this article.
 - (2) The licensee or permittee, any employee, agent or other person connected or associated with the license or permit as a partner, director, officer, stockholder or manager, or any person financially interested as defined in section ~~8-172~~__ has made a material misrepresentation of fact in the application for any license or permit required in this article.
 - (3) The licensee or permittee, subsequent to the issuance of any license or permit, has been convicted of or entered a plea to a crime which is either a felony or a misdemeanor involving moral turpitude.
 - (4) The licensee or permittee has violated a provision of this article in conducting a licensed activity pursuant to this article.
 - (5) The licensee or permittee is a corporation and is not or is no longer qualified to transact business in the state.
- (b) *Notice of revocation.* To revoke a license or permit, the city revenue administrator or his agent shall notify the licensee or permittee in writing, mailed to the address shown on the application or otherwise more recently of record, that the license or permit is revoked. The cause for such revocation shall be set forth in the notice.
- (c) *Failure to pay fees.* Except as otherwise provided in this article, the license or permit shall terminate if the licensee or permittee fails to pay any license or permit fee owed either when due or by the end of any renewal period.
- (d) *Appeals.* Appeals from the revocation or termination of a license or permit as provided for in this article may be appealed in accordance with the procedures in ~~section 8-44~~ article I of this chapter.
- (e) *Surrender of revoked license or permit.* A revoked license or permit shall be surrendered to the city revenue administrator on demand at the expiration of the appeals process.

~~Secs. 8-182—8-210. Reserved.~~

EXHIBIT F

ARTICLE VI. GOING OUT OF BUSINESS SALES

Article V. Miscellaneous Provisions

Division 3. Going Out of Business Sales

Sec. 8-211 ____. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business means the selling of products, the providing of services, or both, in exchange for payment in cash or other valuable consideration. The term "business" also means any person, as defined herein, who is engaged in business.

Going out of business means the permanent or indefinite cessation of business operations.

Going out of business sale means the offering of products or services with the representation by advertising or otherwise that the business is going to cease operations soon. Ordinarily going out of business sales imply that the products and services are being offered at a price significantly below that previously charged or at a price significantly below that ordinarily charged by others. However, it is not necessary that the price of products and services actually be reduced, or advertised as reduced, in order for a going out of business sale to be subject to this article, it being sufficient that the phrase "going out of business," "closing" or like wording be used to indicate that the products or services are offered in anticipation of a cessation of business activity.

Inspector means the license inspector of the city.

LicensePermit means a ~~license~~permit issued pursuant to this ~~article~~ division

LicenseePermittee means any person to whom a ~~license~~permit has been issued pursuant to this article.

Person means an individual, an organization, a partnership, corporation or other business entity.

Publish, publishing, advertisements and advertising mean any and all means of conveying to the public notice of a sale, or notice of intention to conduct a sale, whether by word of mouth, newspaper advertisement, magazine advertisement, handbill, circular, pamphlet, written notice, printed notice, printed display, billboard display, poster, radio or television announcement, radio or television program, recordings, Internet, or any and all other means, including oral, written or printed means.

Sale means the sale or an offer to sell to the public goods, wares and merchandise of any and all kinds and descriptions on hand and in stock in connection with a declared purpose, as set forth by advertising on the part of the seller that such sale is anticipatory to the termination, closing, liquidation, removal, revision, wind-up, discontinuance, conclusion or abandonment of the business in connection with such sale. The term "sale" also includes any sale advertised, either specifically or in substance, to be a fire sale, smoke and water damage sale, adjustment sale, creditor's sale, trustee's sale, bankrupt sale, save-us-from-bankruptcy sale, insolvent sale, insurance salvage sale, mortgage sale, assignee's sale, adjustor's sale, loss-of-lease sale, receiver's sale, forced-out-of-business sale or removal sale, and

any and all sales advertised in such a manner as to reasonably convey to the public that upon the disposal of the stock of goods on hand the business will cease and be discontinued.

Sec. 8-212 ____. **Findings.**

The city council finds there is a potential harm to the public and bona fide operating businesses if unscrupulous business operatives holdout to the public that they are offering items at a "going out of business sale," which counts both a cessation of business activities and drastically reduced rates. When such sales are prolonged, the potential harm increases. In order to limit the opportunity for misunderstanding and misrepresentation in such sales, the city council finds it appropriate to require the registration of such sales and to limit their duration.

Sec. 8-213 ____. **Exemptions.**

The provisions of this ~~article~~ division shall not apply to or affect the following persons:

- (1) Persons acting pursuant to an order or process of a court of competent jurisdiction.
- (2) Persons acting in accordance with their powers and duties as public officers, such as sheriffs, bailiffs or marshals.
- (3) Duly licensed auctioneers selling at auction.
- (4) Executors, guardians, assignees of insolvent debtors, bankrupts or other persons required by law to sell such property.

Sec. 8-214 ____. **Permit required.**

- (a) No person shall publish or conduct any sale coming under the provisions of this article without first having:
 - (1) A current city business license; and
 - (2) A going out of business ~~license~~permit in the name of the business.
- (b) No going out of business ~~license~~permit shall be granted to any business operation which has not been in operation for at least six months prior to the date of the going out of business ~~license~~permit application. In addition, any person managing or overseeing a going out of business sale for another person must also have a city business license and a going out of business ~~license~~permit.

Sec. Sec. 8-215 ____. **Permit fee.**

There is no fee required for a going out of business ~~license~~permit.

Sec. 8-216 ____. **Displaying of ~~license~~ permit; advertising.**

Upon commencement of any sale, the ~~license~~permit issued under this ~~article~~division by the city shall be prominently displayed at or near the entrance to the premises. All advertisements or advertising and the language contained therein shall be in accordance with the purpose of the sale as stated in the application pursuant to which a license was issued, and the wording and scope of such advertisement shall not vary from the wording and scope as indicated in the application.

Sec. 8-217 ___. Expiration of ~~licenses~~ permits.

- (a) A ~~license~~ permit issued pursuant to this ~~article~~ division shall be for a period not to exceed 60 days from the starting date. The conduct of a going out of business sale after the ~~license~~ permit has expired is a violation of this article.
- (b) An otherwise valid business license shall also expire at the end of the 60-day period provided for in subsection (a) of this section for any business which has held itself out as ceasing operations by a going out of business sale.
- (c) Notwithstanding the foregoing, the otherwise valid business license of a person who manages or supervises a going out of business sale for another business shall not automatically expire at the conclusion of the 60-day period, but shall continue to be valid until its expiration or cancellation for other reasons.

Sec. 8-218 ___. Reopening prohibited.

No business undertaking to have a going out of business sale shall do so with the intent to reopen elsewhere in the greater city vicinity. No business having conducted a going out of business sale shall reopen at any location in the city with the same principals owning the same type of business, or one which is substantially similar, for a period of six months from the last day of the going out of business sale. Nothing in this section shall preclude a business intending to move from one location to another from advertising a clearance sale or moving sale for purposes of reducing inventory in anticipation of the planned move, provided such sale is not advertised as a going out of business sale. Nothing in this section shall preclude a business owner, manager or employee from accepting a position with similar business as a manager or employee, so long as the principals of the business are different.

Sec. 8-219 ___. Enforcement penalties.

The ~~city manager or his designee~~ license official shall enforce this article. Any violation of this article shall subject the person convicted to the penalties provided in section ~~4-5-8~~ . Each day, or portion thereof, of a continuing or periodic violation shall be a separate violation and each violation shall be subject to the prescribed penalties.

EXHIBIT G

~~ARTICLE IX. PEDDLERS, SOLICITORS, MOBILE VENDORS AND TRANSIENT
MERCHANTS¹~~

~~*DIVISION 1. GENERALLY*~~

~~Article V. Miscellaneous Provisions~~

~~Division 6. Peddlers, Solicitors, Mobile Vendors, Transient Merchants, and Temporary or Seasonal
Businesses~~

~~Sec. 8-281. Solicitation of occupants of vehicles.~~

~~No solicitation shall be permitted of any occupants of vehicles being operated on any public
right of way, while such vehicles are either moving, standing or parked.~~

~~Sec. 8-282. Records of retailers.~~

~~A transient business or temporary business shall keep records in accordance with S.C. Code 1976,
§ 40-41-710.~~

~~Secs. 8-283—8-300. Reserved.~~

~~*DIVISION 2. PEDDLERS*~~

~~*Footnotes:*~~

~~—(4)—~~

~~*State Law reference—County licensing of peddlers, S.C. Code 1976, § 40-41-10 et seq.*~~

~~Subdivision I. In General Peddlers~~

~~**Sec. 8-301** Definitions.~~

~~The following words, terms and phrases, when used in this division, shall have the meanings
ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~*Peddler* means any individual, whether a resident of the city or not, traveling by foot, motor
vehicle or any other type of conveyance, from place to place, from house to house, or from street to
street, selling, taking or attempting to take orders for the sale of goods, wares and merchandise, or
personal property of any nature whatsoever for future delivery, or for services to be furnished or
performed in the future, whether or not such individual has, carries or exposes for sale a sample of the
subject of such sale or whether he is collecting advance payments on such sales or not. Any business
operating within the city with one or more salespersons or one or more motor vehicles or other type of
conveyance shall acquire a business license for each salesperson. This definition provides for such~~

activity on either a short-term or long-term basis within the city and applies to any such mobile sales of goods or services, whether or not operated out of a permanent business location in the city.

Sponsor company means any business or corporation that employs or contracts with peddlers to travel by foot, motor vehicle or any other type of conveyance, from place to place, from house to house, or from street to street, selling, and take or attempting to take orders for the sale of goods, wares and merchandise, or personal property of any nature whatsoever that are offered by or on behalf of the sponsor company for future delivery, or for services to be furnished or performed in the future by or on behalf of the sponsor company.

Sponsor company in good standing means a sponsor company that has maintained an active City of Greenville business license for the preceding three or more consecutive years, no history of habitual complaints from the public, and no outstanding fees due to the city. If the Revenue Administrator or his designee deems the sponsoring company to be in good standing, the employees or subcontracted individuals of the sponsor company in good standing that are classed as peddlers are exempt from the requirement that a peddler's permit be obtained where the sponsoring company in good standing certifies on a form approved by the City that the sponsoring company will be responsible for said employees or contractors.

Habitual complaints means 3 or more complaints from members of the public within a 6 month period regarding conduct of the sponsor company or its employees or contractors which is violative of this Chapter.

Sec. 8-302 __. Exemption for ~~charitable, educational or religious~~ certain organizations.

~~The provisions of this division shall not apply to solicitations, sales or distributions made by eCharitable, educational, or religious organizations~~ are exempt from the requirement that a peddler license be obtained.

Sec. 8-303 __. Entering posted premises.

It shall be unlawful for any peddler to enter upon any private premises when such premises are posted with a sign stating, "No Peddlers Allowed," or "No Solicitations Allowed" or other words to such effect.

Sec. 8-304 __. Refusing to leave premises.

Any peddler who enters upon premises owned, leased or rented by another and who refuses to leave such premises after having been notified by the owner or occupant thereof, or his agent, to leave the premises and not return shall be deemed guilty of a misdemeanor.

Sec. 8-305 __. Misrepresentation regarding goods or services.

It shall be unlawful for any peddler to make false or fraudulent statements concerning the quality of his goods, wares, merchandise or services for the purpose of inducing another to purchase the goods, wares, merchandise or services.

Sec. 8-306 __. Hours of operation.

It shall be unlawful for any peddler to engage in the business of peddling within the city between the hours of one-half hour before sunset and 9:00 a.m. the following morning, or at any time on Sundays, except by specific appointment with or invitation from the prospective customer.

~~Secs. 8-307 — 8-320. Reserved.~~

~~Subdivision H. Permit~~

~~Sec. 8-321 __. Permit rRequired.~~

~~It shall be unlawful for any person to engage in business as a peddler within the city without first obtaining a permit to do so.~~

~~Sec. 8-322 __. Contents of application.~~

~~Applicants for a permit under this subdivision shall file with the revenue administrator a sworn application in writing, in duplicate, on a form to be furnished by the revenue administrator, which shall give the following information:~~

- ~~(1) The name and a description of the applicant;~~
- ~~(2) The permanent home address and full local address of the applicant;~~
- ~~(3) A brief description of the nature of the business and the goods to be sold;~~
- ~~(4) If employed, the name and address of the employer, together with credentials establishing the exact relationship;~~
- ~~(5) The length of time for which the right to do business is desired;~~
- ~~(6) The place where the goods or property proposed to be sold, or for which orders are taken for the sale thereof, are manufactured or produced, where such goods or products are located at the time the application is filed, and the proposed method of delivery;~~
- ~~(7) A photograph copy of an identification card indicating the name of the applicant, photo of the applicant taken within 60 days immediately prior to the date submission of filing the application, which photograph shall be two inches by two inches in size, showing and as applicable, the head and shouldersname of the applicant insponsoring company with a clearcontact name, address, and distinguishing manner;phone number, and sponsoring company business license number.~~
- ~~(8) A statement as to whether or not the applicant has been convicted of any crime or misdemeanor or violation of any municipal ordinance, the nature of the offense and the punishment or penalty assessed therefor;~~
- ~~(9) Whether the applicant, upon any sale or order, shall demand, accept or receive payment or a deposit of money in advance of final delivery;~~
- ~~(10) The last five municipalities wherein the applicant has worked before coming to this city; and~~
- ~~(11) Such other relevant information as may be required by the investigation of the applicant.~~

Sec. 8-323___. Presentation of driver's license or other official identification.

At the time of filing his application for a permit required by this subdivision, the applicant shall present his driver's license, ~~if he~~ state identification card, work visa, or passport which has one a legible photograph, to the revenue administrator or his designee.

Sec. 8-324___. Application fee.

At the time of filing an application for a permit required by this subdivision, a fee as fixed from time to time by the council shall be paid to the revenue administrator to cover the cost of investigating the facts stated therein.

Sec. 8-325___. Submitting false information.

It shall be unlawful for any person to give any false or misleading information in connection with his application for a permit required by this subdivision.

~~Sec. 8-326. Finger printing of applicant.~~

~~At the time of making application for a permit required by this subdivision, the applicant shall submit to fingerprinting by the police department.~~

Sec. 8-327___. Permit fee.

Before any permit shall be issued under the provisions of this subdivision, the applicant therefor shall pay a fee, based upon the duration he desires to engage in business in the city, in accordance with a schedule as fixed from time-to-time by the council.

Sec. 8-328___. Bond.

- (a) Every applicant for a permit under this subdivision shall file with the city a surety bond running to the city in the currently required amount, with surety acceptable to and approved by the revenue administrator, conditioned that the applicant shall comply fully with all the applicable provisions of this Code, the ordinances of the city and state laws regulating and concerning the business of peddling and guaranteeing to any citizen of the city that all money paid as a down payment will be accounted for and applied according to the representations of the peddler, and further guaranteeing to any citizen of the city doing business with such peddler that the property purchased will be delivered according to the representations of such peddler. Action on such bond may be brought in the name of the city to the use or benefit of the aggrieved person.
- (b) If the applicant is an agent, employee, canvasser or solicitor of a corporation authorized to do business in this state or registered under the Fictitious Name Act of the state, such corporation or fictitiously named business may furnish one bond in the currently required amount for any and all of its agents, employees, canvassers or solicitors.

Sec. 8-329___. Investigation of applicant.

Upon receipt of an application for a permit required by this subdivision, the original shall be referred to the police department, who shall cause such investigation of the applicant's business and moral character to be made as he deems necessary for the protection of the public good. The police

department shall complete ~~his~~ its investigation within ~~one week~~ 14 calendar days of receiving the application.

Sec. 8-330 __. Permit dDenial.

If, as a result of investigation, the character or business responsibility of the applicant for a permit under this subdivision is found to be unsatisfactory, the police department shall endorse on the application his disapproval and his reasons for disapproval, and return the application to the revenue administrator, who shall notify the applicant that his application is disapproved and that no permit shall be issued.

Sec. 8-331 __. Permit iIssuance.

If, as a result of investigation, the character and business responsibility of the applicant for a permit under this subdivision are found to be satisfactory, the police department shall endorse on the background check application his approval. The revenue administrator or their designee shall then execute a permit addressed to the applicant for the carrying on of the business applied for, and return the permit along with the application to the revenue administrator, who shall, upon payment of the all required fees, deliver the permit to the applicant.

Sec. 8-332 __. Permit cContents.

Each permit issued under this subdivision ~~shall contain the signature and seal of the issuing officer and shall show the name, address and photograph of the permittee, the class of permit issued and the kind of goods to be sold thereunder, the amount of fee paid, the date of issuance, and the length of time the permit shall be operative, as well as the permita contact phone number and other identifying description of any vehicle used in such business.~~ for the City of Greenville.

Sec. 8-333 __. Records.

The revenue administrator shall keep a permanent record of all permits issued under this subdivision.

Sec. 8-334 __. Display.

Every peddler having a permit issued under the provisions of this subdivision and doing business within the city shall display ~~his permit~~ upon ~~the~~ request of any person an identification card indicating the name of the applicant, photo of the applicant, and as applicable, the name of the sponsoring company with a contact name, address, and phone number, and sponsoring company business license number, and failure to do so shall be deemed a misdemeanor.

Sec. 8-335 __. Term.

Every permit issued under the provisions of this subdivision shall be valid for the period of time stated therein, but in no event shall any such permit be issued for a period of time in excess of 12 months.

Sec. 8-336 __. Revocation.

Any permit issued under the provisions of this subdivision may be revoked by the city manager or his designee for the violation by the permittee of any applicable provision of this Code, state or

federal law, or city ordinance, rule or regulation. The notice and hearing provisions of article H of this chapter shall apply.

~~Secs. 8-337—8-350. Reserved.~~

~~DIVISION 3. SOLICITORS~~

Subdivision II. Solicitors

Sec. 8-351__ . Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Solicitor means a person who asks for contributions for one or more charitable organizations as ~~described in section 8-33,~~ "for a charitable purpose." as those terms are defined in section 8- .

Sec. 8-352__ . Permit required.

It shall be unlawful for any person to engage in soliciting business, as a solicitor, within the city without first registering with the city revenue division.

Sec. 8-353__ . Entering posted premises.

It shall be unlawful for any solicitor to enter upon any private premises when such premises are posted with a sign stating "No Peddlers Allowed," or "No Solicitations Allowed" or other words to such effect.

Sec. 8-354__ . Refusing to leave premises.

Any solicitor who enters upon premises owned, leased or rented by another and who refuses to leave such premises after having been notified by the owner or occupant thereof, or his agent, to leave the premises and not return shall be deemed guilty of a misdemeanor.

Sec. 8-355__ . Hours of operation.

It shall be unlawful for any solicitor to engage in the business of soliciting within the city between the hours of one-half hour before sunset and 9:00 a.m. the following morning, or at any time on Sundays.

Sec. 8-356__ . Submitting false information.

It shall be unlawful for any person to give any false or misleading information in connection with their registration application required by this division.

~~Secs. 8-357 — 8-360. Reserved.~~

~~DIVISION 4. MOBILE FOOD VENDOR VEHICLE~~

Subdivision III. Temporary or Seasonal Businesses

Sec. 8- . Records of retailers.

A transient business or temporary business shall keep records in accordance with S.C. Code 1976, § 40-41-710.

Sec. 8- . Definitions.

For purposes of this subdivision, the term “temporary/seasonal business” shall mean a business that intends to operate for six months or less, and that does not intend to establish a permanent location in the city. Examples of such businesses include holiday tree lots, temporary kiosks in the mall, and summertime vendors.

Sec. 8- . License required.

- (a) No person shall conduct business under the provisions of this article without first having submitted:
- (1) A current city business license;
 - (2) Documentation that the temporary/seasonal business is authorized to operate upon the premises from which said business anticipates doing business which such authorization may take the form of a lease agreement or other appropriate form of written authorization; and
 - (3) A certificate of occupancy for said premises, if applicable.

Sec. 8- . Business license tax.

The prescribed business license tax shall be calculated at a non-resident business rate that is associated with the applicable NAICS code assigned to the business in accordance with division 1 of this chapter.

Sec. 8- . Displaying of license.

Upon opening for business, the license issued under this article by the city shall be prominently displayed in plain view for city officials and the public in general.

Sec. 8- . Expiration of licenses.

A license issued pursuant to this article shall be issued for a period not to exceed 6 months from the date of issuance.

Subdivision IV. Transient Merchants

Sec. 8- . Definitions. For purposes of this division, the term “transient merchant” means any person who sells or purchases goods, wares, merchandise or anything of value, and who for himself or as an agent for another, rents, erects, purchases, uses or occupies any room, building or other structure or place, including, but not limited to, parking lots, shopping centers, sidewalks or any other public area, for the purpose of purchasing, selling or offering for sale anything of value at such location without the intention of establishing a permanent business thereat, and without having acquired a regular city business license.

Sec. 8- . License required; term; fee; exceptions.

- (a) Each transient merchant shall obtain a city transient merchant's business permit prior to offering goods, wares, merchandise or anything of value for sale. The fee for the permit shall be fixed

from time to time by the city council and is set forth in the fee schedule in appendix A to this Code.

- (b) Each transient merchant shall also pay the prescribed business license tax calculated at a non-resident business rate that is associated with the applicable NAICS code assigned to the business in accordance with Article I of this chapter unless otherwise excepted under subsection (d) hereof. Exception from the requirements of this subsection (b) does not exempt the transient merchant from the requirement to submit a transient merchant permit application or payment of associated fees.
- (c) Every permit issued under the provisions of this division shall be limited to seven consecutive days. No more than one such permit shall be issued to a transient merchant in any given month.
- (d) The provisions of subsection(b) shall not apply to:
 - (1) Any transient merchant who is sponsored by a present local established business when the owner of the local established business is willing to be responsible for the acts of the transient merchant in the same manner as he would for his own business and includes the gross receipts of such transient merchant in his business license information.
 - (2) Charitable organizations as defined in 8- provided said organization furnishes documentation of its status as a charitable organization.

Sec. 8- . Application for permit.

Applicants for a permit under this division shall file a written sworn application with the revenue administrator showing:

- (1) The name of the person having the management or supervision of the applicant's business during the time that it is proposed that it will be carried on in the city, the local address of such person while engaged in such business, the permanent address of such person, and the capacity in which such person will act (that is, whether as proprietor, agent or otherwise), and the name and address of the person for whose account the business will be carried on, if any.
- (2) The place in the city where the applicant proposes to carry on business, and the length of time during which it is proposed that the business shall be conducted. The hours of operation shall not include the hours from one-half hour before sunset until 9:00 a.m.
- (3) A statement of the nature, character and quality of the goods, wares or merchandise to be sold or offered for sale by the applicant in the city.
- (4) Whether or not the persons having the management or supervision of the applicant's business have been convicted of a crime, misdemeanor or the violation of any municipal ordinance, the nature of such offense and the punishment assessed therefor.
- (5) Written permission from the manager, supervisor, owner or other appropriate officer or agent of any place of business or private property on which the transient merchant anticipates doing business. The written permission from such officer or agent shall spell out the times and location of such permitted activity.

Sec. 8-___ . Violations.

Any violation of the sworn application which the transient merchant fills out shall be a misdemeanor and shall be punished in accordance with section 8-___ and may also result in a revocation of the business license. Violations shall include, but are not be limited to, operating in places other than those stated on the application, operation on private property without written permission from the appropriate party, operation beyond the time limits stated in such written permission, if any permission shall be had, and operation on any public right-of-way.

Subdivision V. Mobile Food Vendor Vehicle

Sec. 8-361___ . Definitions.

The following words, terms and phrases, when used in this subdivision, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Catering truck is defined as a truck, van or similar vehicle from which the vendor offers for sale foods and beverages that are prepackaged. It serves mostly manual labor type venues (example: construction sites).

Food trailer (concession style) is defined as an enclosed attached or detached trailer that is equipped with facilities for preparing, cooking and selling various types of food products from the trailer. Food trailers are not an allowed use within the City of Greenville.

Food truck is defined as an enclosed motor vehicle equipped with facilities for preparing, cooking and selling various types of food products.

Food truck catering is defined as an enclosed motor vehicle equipped with facilities for preparing, cooking, and selling various types of food products for a prearranged contract amount that does not allow for window sales.

Food truck window sales transaction is defined as an enclosed motor vehicle equipped with facilities for preparing, cooking and selling various types of food products for a set individual transaction price that is determined at time of presentment and the transaction will be paid at the time of service.

Ice cream truck is defined as a motor vehicle containing a commercial freezer and from which a vendor sells frozen prepackaged food products such as ice cream, frozen yogurt, frozen custard, flavored frozen water and similar.

Mobile food vendor is defined as any person selling food from a mobile vehicle but does not include a food trailer or any food trailer type equipment.

Mobile food vendor vehicle is defined as a ~~self-contained~~, motorized vehicle ~~mounted~~ with a fully enclosed self-contained mobile kitchen that may prepare, cook, or serve time/temperature control for safety (TCS) food service unit that as a mobile food establishment and as an extension of a DHEC permitted commissary. This vehicle returns daily to its ~~base of operations~~ commissary as approved by DHEC and is used for either the preparation or the sale of food products, or for both.

Mobile market food truck is defined as an enclosed motor vehicle equipped with facilities for the sale of locally grown fresh produce. The produce sold is in its original form and has not been altered or cooked in any other way inconsistent with it coming fresh from the fields and/or gardens in which it was grown.

Sec. 8-362 ____. **Required.**

- (a) It shall be unlawful for any person to engage in business as a mobile food vendor within the city without first obtaining a city business license and mobile food vendor decal permit certificate to do so. Upon being granted a business license and mobile food vendor decal permit certificate, the vendor must comply with the affirmative mandates contained in this subdivision and must not violate the ~~prohibitions-regulations~~ regarding sales, operations, locations and other restrictions contained in this subdivision. The failure to do so may result in the revocation or suspension of the business license and/or mobile food vendor decal permit certificate.
- (b) At the time of application for a business license, the mobile food vendor must provide proof of general liability insurance for operation of the vehicle as a motor vehicle and the conduct of the business if the business is to be conducted on public streets or city owned property in amounts reasonably determined by the city in consultation with its risk manager. Failure to maintain this insurance will result in immediate revocation of the license.
- (c) Each licensed mobile food vendor must maintain, for patrons' use, a litter receptacle of sufficient size to accept the litter being generated by the sales from the vendor's vehicle at the point of sales. The receptacle must be maintained in such a manner as to preclude an over-flow of ~~refuse~~litter. The city ~~highly~~strongly encourages recycling receptacles for recyclable material. Each vendor shall pick up litter which is associated with the vendor's sales in the vicinity of the vendor's mobile food vehicle prior to departing a sales location. A pattern of leaving excessive litter ~~caused by product packaging~~ in the vicinity of the vendor's mobile food vehicle shall be a basis of suspension or revocation of the business license and/or mobile food vendor decal permit certificate.
- (d) Mobile food vendors ~~shall be limited~~ are authorized to edibles sell food and hot and cold beverages ~~containing that contain~~ no alcohol. The selling of nonfood or drink items shall be limited to merchandise displaying the mobile food vendor company logo and/or branding. No items for sale may be displayed outside of the vehicle.
- (e) The licensee must provide to the city, at time of application for a business license, proof of public liability insurance in the currently required amount by the state. Failure to maintain this insurance can result in immediate revocation of the business license. All mobile food vendors must be motorized, self-contained vehicles and may not utilize any outside power source; or have trailers in tow.
- (f) Mobile food vendors shall prominently display the original state DHEC (~~d~~Department of hHealth and ~~e~~Environmental eControl) food inspection report that shows a posted grade, unless exempt.

Sec. 8-363 ____. **Streets and public property.**

- (a) *Ice cream trucks.*

- (1) Ice cream trucks ~~must~~may not operate within the central business district (CBD) or the West End District, unless approved by the city as part of a permitted special event or contracted with the parks and recreation department.
- (2) In all locations outside the CBD and the West End District, ice cream trucks must remain mobile, except for periodic stops for short periods of time ~~in order~~ to make a sale. Ice cream trucks are prohibited from operating on any sidewalk, alley, trail or other right-of-way or on any city-owned property, including plazas and parks, unless approved by the city as part of a permitted special event or contracted with the parks and recreation department.
- (3) The allowable hours of operation are between 9:00 a.m. and one-half hour before sunset, as stated for that day for the city area by the National Weather Service.
- (4) An ice cream truck may not sound any device which produces an offensive or loud noise to attract customers and shall not use any public address system on the vehicle to broadcast or advertise products. A bell or musical recording may be sounded for a period not to exceed five minutes to announce the arrival of the vehicle at each location.

(b) *Food trucks, mobile market food truck.*

- (1) Food trucks and mobile market food trucks are prohibited from operations on any street, sidewalk, alley, trail or other right-of-way or on any city owned property, including plazas and parks, unless approved by the city as part of a permitted special event or contracted with the parks and recreation department or parked in a city-designated food truck parking space within the assigned dates and times.
- (2) Mobile food trucks and mobile market food trucks that are part of a permitted special event that are from out of town or out of state will not be required to obtain the mobile food vendor decal. They will be required to obtain the appropriate SCDHEC permit and pass the general maintenance requirements.
- (3) No mobile food vendor shall sound any device which produces an offensive or loud noise to attract customers, and vendors shall not use any public address system on the vehicle to broadcast or advertise products.

Sec. 8-364___. Mobile food vendors on private property.

Mobile food vendors include fFood trucks, mobile market food trucks, ice cream trucks and catering trucks. All mobile food vendors shall be subject to the following regulations ~~in their operation~~when operating on private property:

- (1) No mobile food vendor shall operate within 250 feet from the door of a lawfully established eating establishment that is actively open for business serving customers, unless the food truck vendor provides documentation, which is signed by the restaurant owner, that the restaurant owner interposes no objection to a closer proximity. If a restaurant opens within the 250-foot zone after the mobile food vendor has their annual decal, the food truck vendor may remain in that location until the following annual permit is due at which time they would have to a obtain written permission from the new restaurant owner.

- (2) Mobile food vendors will be only be permitted to locate in zoned areas C1, C2, C3, C4, RDV and S1- districts unless the vendor receives approval from the city for a special event, a private catering event or other City approved events which will be held in a residential district and remaining on private property at all times. In addition, a mobile food vendor operating under this ~~division~~subdivision shall submit to the city an application that must include:
 - a. The written permission from the private property owner for each location.
 - b. A list of all requested ed sites to include the property owner and physical address.
- (3) No mobile food vendor shall operate outside the hours of 8:00 a.m. to 10:00 p.m. However, a mobile food vendor may apply for ~~additional~~ authorization to operate after 10:00 p.m., but under no conditions later than 1:00 a.m. the following day. At the end of each business day's operation, the vendor shall remove from the parcel the mobile food vendor vehicle and all materials associated with the business.
- (4) No mobile food vendor shall sound any device which produces an offensive or loud noise to attract customers, and vendors shall not use any public address system on the vehicle to broadcast or advertise products.
- (5) Catering trucks cannot serve to the general public.

Sec. 8-365 ____. Contents of application.

Applicants for a permit under this ~~division~~subdivision shall file with the revenue administrator a sworn application in writing on a form to be furnished by the revenue administrator, which shall give the following information:

- (1) The name and a description of the applicant.
- (2) The applicant's permanent street address and mailing address.
- (3) A brief description of the nature of the business and goods to be sold.
- (4) ~~Two color photographs of the applicant taken within 30 days immediately prior to the date of filing the application, photographs shall be two inches by two inches in size, showing the head and shoulders of the applicant in a clear and distinguishing manner~~ A current form of photo identification of the applicant, which can be in the form of a valid driver's license, State issued identification card, passport or work visa.
- (5) A ten-year background check as to whether or not the applicant has been convicted of any criminal offense, other than a moving violation, and the punishment or penalty assessed therefor.
- (6) A ten-year driving record certified by the state ~~d~~Department of ~~transportation~~ Motor Vehicles or the comparable agency of any state in which the applicant has lived in the last ten years.
- (7) A copy of the vehicle's registration.

- (8) Color photographs of the vehicle interior and exterior in sufficient number and type to provide permitting officials to be familiar with all the exterior and interior views of the mobile food vendor vehicle.
- (9) Such other relevant information as may be reasonably required by the city after a review of the submission of the above material in order to ensure a full review of information needed to assess the impact of the proposed operation on the health, safety and well-being of the public.

Sec. 8-366 ___. Submitting false information.

It shall be unlawful for any person to provide any false or misleading information in connection with his application for a permit required by this subdivision or to withhold relevant information otherwise required.

Sec. 8-367 ___. Mobile food vendor city decal permit fee and display.

Each applicant, upon being issued a permit under this subdivision, shall also be issued a decal which the vendor must display on the front right windshield's lower corner, or at such other location as the city ~~in writing~~ shall approve in writing. There shall be due at the time of application a fee for the permit and decal in an amount set by the city manager in a schedule of fees. When the annual permit expires on ~~December 31~~ April 30 of any given year, the fee shall ~~also be due again~~ upon the applicant submitting submission of a renewal application.

Sec. 8-368 ___. Contents of decal permit.

Each city decal permit issued under this ~~division~~ subdivision ~~contain the signature and seal of the issuing officer and shall show the name, address and photograph of the permittee, the class type of permit issued and the kind of goods to be sold thereunder, the date of issuance and the length of time the permit shall be operative valid, as well as the permit number and other identifying description of any vehicle used in such business.~~ The permit and decal are issued to a specific vendor for a specific vehicle. No vendor may transfer a permit or decal to another vendor. No vendor shall transfer a permit or decal to another vehicle owned or controlled by the same vendor. In the event the vendor acquires ~~during a calendar year~~ a replacement vehicle to serve the same purpose as the vehicle for which the city issued a decal permit and decal during a calendar year, then a replacement permit and decal shall be issued at a nominal fee and the original permit and decal shall become null and void, and must be returned to the city prior to the issuance of replacements.

Sec. 8-369 ___. Records.

The revenue administrator shall keep a permanent record of all permits issued under this subdivision.

Sec. 8-370 ___. Term.

Every permit issued under the provisions of this subdivision shall expire ~~December 31~~ April 30th each year.

Sec. 8-371 ___. General maintenance requirements.

- (a) All exterior body work and mechanical equipment of any mobile food truck vendor shall be maintained in good and clean condition and free of excessive wear or damage.

- (b) All exterior paint work shall be maintained in good condition, free of substantial scratches, chips, rust, dents and abrasions.
- (c) All windshield and window glass shall be maintained free from cracks, scratches, pitting, abrasions or any other conditions that may cause a hazard or reduce clarity of vision below the level specified by the manufacturer.
- (d) Any other type of damage or possible public hazard deemed appropriate by the city inspector.

Sec. 8-372 ____. **Inspections.**

- (a) Nothing in this subdivision shall be construed as limiting or replacing the role of the state DHEC (~~d~~Department of ~~h~~Health and ~~e~~Environmental ~~e~~Control), which has the primary task of inspecting mobile food vendors.
- (b) The city inspector or ~~his~~its agents shall have the right, at any time, after displaying proper identification, to enter into or upon any mobile food vendor vehicle for the purpose of ascertaining whether or not any of the provisions of this subdivision are being violated.
- (c) Any mobile food vendor vehicle which is found, after any city inspection, to be unsafe or in any ~~not compliant with~~ way in violation of this subdivision may be directed to be out of operation until the cited deficiency is corrected, and before again being place in service shall be delivered to the inspector at a designated point for reinspection. Every mobile food vendor must institute a system of regular weekly inspections of all the vendor's mobile food vendor vehicles and equipment and must always keep all equipment in proper repair and sanitary conditions~~at all times~~.

Sec. 8-373 ____. **Penalties, suspension and revocation.**

~~Violations~~ Any person violating any provision of this subdivision shall be subject to this Code's general penalties clause guilty of a misdemeanor and, upon conviction, shall be punished in accordance with section 4-5-8- . Each day any violation of this subdivision shall continue shall constitute a separate offense. The city may also issue a stop order to suspend the permit and business license or revoke the permit and business license.

~~**Secs. 8-374 — 8-375. Reserved.**~~

DIVISION 5. TRANSIENT MERCHANTS

~~**Sec. 8-376. Definitions.**~~

~~The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~*Transient merchant* means any person who sells or purchases goods, wares, merchandise or anything of value, and who for himself or as an agent for another, rents, erects, purchases, uses or occupies any room, building or other structure or place, including, but not limited to, parking lots, shopping centers, sidewalks or any other public area, for the purpose of purchasing, selling or offering for sale anything of value at such location without the intention of establishing a permanent business thereat, and without having acquired a regular city business license.~~

~~Sec. 8-377.(a) Each transient merchant shall obtain a city transient merchant's business license prior to offering goods, wares, merchandise or anything of value for sale. The fee for the license shall be fixed from time to time by the city council and is set forth in the fee schedule in appendix A to this Code.~~

~~(b) Every permit issued under the provisions of this division shall be limited to seven consecutive days.~~

~~(c) The provisions of this section shall not apply to:~~

~~(1) (2) Solicitations, sales or distributions by charitable, educational or religious organizations and other eleemosynary organizations exempt from federal income tax under Internal Revenue Code section 501(c), or persons representing such organizations.~~

~~(3) Solicitations, sales or distribution of arts and crafts made by the person displaying them, and solicitations, sales or distribution of arts and crafts, coins, stamps or other similar items collected as a hobby and not as a business for profit, provided such person certifies to and agrees that his tax records may be audited to verify the certification.~~

Sec. 8-378. Application for license.

~~Applicants for a license(Code 1997, § 8-378; Ord. No. 2012-96, exh. A, 11-26-2012)~~

8-379. Violations.

~~Any violation of the sworn application which the transient merchant fills out shall be a misdemeanor and shall be punishable in the municipal court of the city, and may also result in a revocation of the business license. Violations shall include, but not be limited to, operating in places other than those stated on the application, operation on private property without written permission from the appropriate party, operation beyond the time limits stated in such written permission, if any permission shall be had, and operation on any public right of way.~~

~~Secs. 8-380—8-390. Reserved.~~

EXHIBIT H

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

RATE CLASS	INCOME: \$0 - \$2,000 BASE RATE	INCOME OVER \$2,000 RATE PER \$1,000 OR FRACTION THEREOF
1	\$ 40.00	\$ 1.60
2	\$ 45.00	\$ 1.65
3	\$ 50.00	\$ 1.70
4	\$ 55.00	\$ 1.75
5	\$ 60.00	\$ 1.80
6	\$ 65.00	\$ 1.85
7	\$ 70.00	\$ 1.90
8.1	\$ 60.00	\$ 1.40
8.15	N/A	\$0.30

8.2	Set by State statute
8.3	MASC Telecommunications
8.4	MASC Insurance
8.51	\$12.50 + \$12.50 per machine
8.52	\$12.50 + \$180.00 per machine
8.6	\$12.50 plus \$5.00 or \$12.00 per table

Class 9 Rates are set forth below

NON-RESIDENT RATES

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

DECLINING RATES

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
<u>0 – 10m</u>	<u>100%</u>
<u>10m – 25m</u>	<u>75%</u>
<u>25m – 100m</u>	<u>50%</u>
<u>100m – 200m</u>	<u>25%</u>
<u>200m+</u>	<u>Capped</u>

CLASS 8 RATES CLASSES 8 & 9

Each NAICS number designates a separate subclassification. The businesses ~~in this~~ classified below section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Municipality also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

CLASS 8 RATES

8.1, 8.15, 8.16 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the Municipality:

Minimum on first \$2,000.....	\$60.00 PLUS
Each additional 1,000	\$1.40

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance. The classification of 8.15 applies to work performed by a resident contractor outside of the City limits.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project. This is to include business name, scope of work, contact name and phone number, business address and contract amount for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Railroad Companies (See S.C. Code § 12-23-210).

8.3 NAICS 517311, 517312 – Telecommunication Companies.

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

8.4 NAICS 5241 – Insurance Companies:

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

8.51 NAICS 713120 – Amusement Machines, coin operated (except gambling). Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) [**Type I and Type II**].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine.....	\$12.50 PLUS
Business license.....	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

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

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

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

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

8.6 NAICS 713990 – Billiard or Pool Rooms, all types. Pursuant to S.C. Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that plus \$12.50

CLASS 9 RATES

~~Class 9 Rates are set forth below.~~

9.30 Auto Dealers- NAICS Codes 441110 & 441120. Base fee on first \$2,000.00 gross revenue is \$200.00 and rate per \$1,000.00 additional gross revenue is \$ 0.95.

9.71 Drinking Place- NAICS Code 722410. Base fee on first \$2,000.00 gross revenue is \$100.00 and rate per \$1,000.00 additional gross revenue is \$ 2.50.

9.72 Full Service Restaurant Closing before Midnight (serves alcohol). NAICS Code 722511. Base fee on first \$2,000.00 gross revenue is \$75.00 and rate per \$1,000.00 additional gross revenue is \$ 1.80.

9.73 Full Service Restaurants Closing After Midnight (serves alcohol). NAICS Code 722511. Base fee on first \$2,000.00 gross revenue is \$85.00 and rate per \$1,000.00 additional gross revenue is \$ 2.35.

9.80 Manufacturer (NAICS 31000, 32000, 33000)- Base fee on first \$2,000.00 gross revenue is \$150.00 and rate per \$1,000.00 additional gross revenue is \$.75.

9.91 Nonresidential Property Managers (Commercial Property) -NAICS Code 531312. Base fee on first \$2,000.00 gross revenue is \$75.00 and rate per \$1,000.00 additional gross revenue is \$ 1.80.

NON-RESIDENT RATES

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

DECLINING RATES

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0 — 10m	100%
10m — 25m	75%
25m — 100m	50%
100m +	25%

EXHIBIT I

APPENDIX B
2021 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE

This Appendix will be updated every odd year based on the latest available IRS statistics.

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
Class 8		
23	Construction	8.10, 8.15, 8.16
482	Rail Transportation	8.20
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
713120	Amusement Parks and Arcades (per machine)	8.51
713290	Nonpayout Amusement Machines (per machine)	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60

Class 9		
31	Manufacturing	9.80
32	Manufacturing	9.80
33	Manufacturing	9.80
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
531312	Nonresidential Property Managers	9.91
722410	Drinking Places (Alcoholic Beverages)	9.71
722511	Full Service Restaurant Closing before Midnight (serves alcohol)	9.72
722511	Full Service Restaurant Closing after Midnight (serves alcohol)	9.73

Note: Class Schedule is based on 2017 IRS data.