

Town of Latta

107 NW Railroad Ave.

Latta, SC 29565

(843) 752-5115 Fax (843) 752-4355

Business License Application

In order to insure proper credit to your account you must return the proposed application. Please verify all information listed. Then complete this application as required. ALL CONCERNS ARE SUBJECT TO AUDIT. REPORTED GROSS SUBJECT TO VERIFICATION WITH INTERNAL REVENUE SERVICE.

This application is for: New Business Renewal of License Change of Ownership/Location

Name of Business _____

Owner/Manager _____

Location _____

Mailing Address _____

City _____ State _____ Zip _____

Phone _____ Business Type _____

Federal I.D. # (if none use SS#) _____ State Retail Sales Tax No. _____

Calendar Year Ending _____

Amusement Machines/Pool Tables: _____

How Many: _____

Distributor/Company Name _____

Address _____

Phone _____

THE IRS HAS ISSUED A RULING THAT A COPY OF YOUR FEDERAL INCOME TAX RETURN MAY BE REQUIRED TO BE ATTACHED TO YOUR BUSINESS LICENSE APPLICATION; YOU MAY DO SO, BUT YOU ARE NOT REQUIRED TO ATTACH YOUR FEDERAL RETURN UNLESS A SPECIFIC REQUEST IS MADE FOR AUDIT PURPOSES.

(a) Gross reported to Internal Revenue Service \$ _____

(b) Gross business on which a license fee was paid to city or county other than Town of Latta. (Report by City and County on reverse of this form) \$ _____

(c) Subtract line (b) from line (a) and compute fee on remainder \$ _____

DO NOT WRITE IN THIS AREA

Approved _____ (Date)

License # _____

Signature _____

SIC # _____ RATE CLASS _____

License Fee \$ _____

Penalty _____

Total due \$ _____

I (we) do hereby certify that the amount returned as total gross for my business or profession as reported herein is true and correct, and that I have made no deductions for drop shipments, sales to governmental agencies, out of city or county deliveries, or otherwise; and that I am familiar with the Town Ordinance providing for penalties and revocation of my (our) license for making false or fraudulent statements in this application.

I (we) do hereby certify that all personal property taxes have been paid which are due and payable to the Town of Latta as of this date and that the business name is the same as reported on my South Carolina Income Tax Return.

Signature

Title

Date

TOWN OF LATTA

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Sec. 4. License Fee.

The required license fee shall be paid for each business subject hereto according to the applicable rate classification *on or before the fifteenth day of July* in each year. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year.

Sec. 20. Classification.

The license fee for each Class of business shall be computed in accordance with the following rates. The major groups of businesses included in each Class are listed with the major group number according to the Standard Industrial Classification Manual (SIC). The License Inspector shall determine the proper class for a business according to the SIC.

RATES

RATE CLASS	INCOME: 0 - \$2000 MINIMUM FEE	ALL OVER \$2000 Rate per Thousand or fraction thereof
1	\$25.00	\$0.50
2	\$30.00	\$0.60
3	\$35.00	\$0.70
4	\$40.00	\$0.80
5	\$45.00	\$0.90
6	\$50.00	\$1.00
7	\$55.00	\$1.10
8	See individual business in Class 8.	

NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no fixed principal place of business within the Town.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000	
Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000
0 - 1	100%
1 - 2	80%
2 - 3	60%
3 - 4	40%
Over 4	20%

CLASS 8 RATES

(Each SIC Number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates to not apply except where indicated.)

SIC 15, 16 & 17

Contractors, Construction, All Types

<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or Fraction</u>
A. Having permanent place of business within the municipality		
FIRST \$2,000	\$50.00	PLUS
Each additional \$1,000 from work in our out of municipality		\$1.00
B. Itinerant (no permanent place of business within the municipality or non-resident)		
FIRST \$2,000	\$50.00	PLUS
Each additional \$1,000		
(non-resident double rates do not apply)		\$2.00

A trailer at the construction site is not a permanent place of business under this ordinance.

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date.

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 license on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

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

Each prime contractor shall file with the License Inspector a list of sub-contractors furnishing labor or materials for each project.

<u>SIC</u>	<u>License Fee</u>
40 - <u>Railroad Companies</u> - (See Code Sec. 12-23-210)	\$75.00
4121 - <u>Taxicabs</u> - On gross Income	Rate Class 7
(Proof of insurance required)	
481 - <u>Telephone Companies not occupying public streets pursuant to Franchise</u> - On gross receipts from customers' premises, telecommunications equipment, intrastate long distance tolls, service work charges, directory, miscellaneous and supplemental services billed to customers located within the municipality. Charges billed to customers located within the municipality shall be deemed to have been apportioned by the company according to services rendered within the municipality.	
On gross receipts not exceeding \$25,000	\$250.00
On the next \$175,000 per \$1,000	5.00
Over \$2000,000 per \$1,000	1.00
<u>Telephone companies occupying public streets</u> pursuant to franchise may pay a fee in lieu of a business license, OR receive credit for business license fees as provided by the franchise agreement.	
4841 - <u>Television, Cable or Pay</u> -	Franchise
491-493 - <u>Electric and Gas Companies</u> -	Franchise

	<u>Income</u>	<u>Minimum</u>	<u>Per \$,000 or Fraction</u>
5093	<u>Junk or Scrap Dealers</u> [Non-resident rates apply]		
	First \$2,000	\$50.00	PLUS
	Over \$2,000		\$1.00

<u>SIC</u>	<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or Fraction</u>
55	<u>Automotive, Motor Vehicle Dealers & Farm Machinery, Retail -</u>		
	First \$2,000	\$25.00	PLUS
	Over \$2,000		\$0.50

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

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

5813	<u>Drinking Places -</u> (Alcoholic beverages, beer & wine)		
	First \$2,000	\$100.00	PLUS
	Over \$2,000		\$1.00

5932	<u>Pawn Brokers - All Types</u>		
	First \$2,000	\$100.00	PLUS
	Over \$2,000		\$1.00

5962	<u>Vending Machines and all other coin-operated Automatic Merchandising Machines -</u> (Not included in Business Gross Income):		
	First \$2,000	\$50.00	PLUS
	Over \$2,000		\$1.00

5963	<u>Peddlers, Solicitors, Canvassers, Door-To-Door Sales,</u> direct retail sales of merchandise. [Non-residents apply]		
	(a) Regular activities [more than two sale periods of more than three days each per year]		
	First \$2,000	\$50.00	PLUS
	Over \$2,000		\$1.00
	(b) Seasonal activities [not more than two sale periods of more than three days each year, separate license required for each sale period]		
	First \$2,000	\$10.00	PLUS
	Over \$2,000		\$1.00

<u>SIC</u>	<u>Insurance Companies:</u>		
63	On gross premiums collected through offices or agents located in the municipality, wherever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.		
	Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality. [Declining rates shall not apply.]		
	631-632 <u>Life, Health and Accident</u>	0.75%	of Gross Premiums
	633-635 <u>Fire and Casualty</u> (Licensed in SC)	2%	of Gross Premiums
	636 <u>Title Insurance</u>	2%	of Gross Premiums

6411	<u>Brokers for Fire & Casualty Insurers - non-admitted.</u>		
	On gross premiums collected on policies of companies not licensed in South Carolina, the agent or broker shall pay annually, with copy of the report showing location of the risks insured	2%	of Gross Premiums
	[Premiums for non-admitted business are not included in gross commissions for license under Rate Class 7 for other business of agent]		

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

<u>SIC</u>	<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or Fraction</u>
7993	<u>Amusement Machines, coin operated -</u>		
	A. Music machines, kiddie rides, and amusement machines license pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) - Operator of machine	\$12.50 per machine. [§12-21-2746]	
	Distributor of machines:		
	First \$2,000	\$35.00	PLUS
	Over \$2,000		\$0.70
	B. Video poker and amusement machines license pursuant to S.C. Code §12-21-2720(A)(3) - Operator of machine	\$150.00 per machine. [§12-21-2720(B)]	
	Distributor of machines:		
	First \$2,000	\$35.00	PLUS
	Over \$2,000		\$0.70
7999	<u>Billiard or Pool Rooms, all types - \$5.00 stamp per table PLUS</u>		
	First \$2,000	\$35.00	PLUS
	Over \$2,000		\$0.70
7999	<u>Carnivals and Circuses -</u>		
	First \$2,000	\$100.00	PLUS
	Over \$2,000		\$1.00