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	Taxation Fees	
	Other Business License Fees	
	Special Events Applications & Permits	

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Master Fee Schedule – FY2026

Effective: July 1, 2025

Section III – Business License Fees

Item/Description	Basis	Fee
Taxation Fees		
Hospitality Tax Fees	Per Ordinance	2% of Prepared Meals/ Beverages
Local Accommodation Tax Fees	Per Ordinance	3% of Gross Revenue for rentals 30 days or less
Penalties – Business License, Hospitality Tax, and Accommodations Tax	Per Month	5% per month

Rate Class	Minimum Rate	Minimum Gross Receipt	Rate Per Thousand or Fraction Thereof Over Minimum Gross
1	\$50.00	\$2,000.00	\$1.00
2	\$50.00	\$2,000.00	\$1.15
3	\$50.00	\$2,000.00	\$1.30
4	\$50.00	\$2,000.00	\$1.45
5	\$50.00	\$2,000.00	\$1.60
6	\$50.00	\$2,000.00	\$1.75
7	\$50.00	\$2,000.00	\$1.90
8.1	\$50.00	\$2,000.00	\$1.00
8.2	See SC Code		
8.3	MASC Telecommunications		
8.4	MASC Insurance		
8.51	\$12.50 business license for operation of all machines (not on gross income)		PLUS \$12.50/machine
8.52	\$12.50 business license for operation of all machines (not on gross income)		PLUS \$180.00/machine
8.6	\$50.00 business license for operation of all tables (not on gross income)		PLUS \$5.00 or \$12.50/table
9.1 and above	\$50.00	\$2,000.00	\$1.00
Non-Profit	N/A	N/A	N/A

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.

Master Fee Schedule – FY2026

Effective: July 1, 2025

Section III – Business License Fees (continued)

Item/Description	Basis	Fee
Other Business License Fees	Paid Annually in addition to Business License Tax	
Annual Mobile Vending Fee		\$400.00 \$50*
*Effective for permits valid after 05/01/2026		
Penalty for Operating without a Mobile Vending Permit		Sec 1-7 of Town Code
Guided Tours		TBD
Short Term Rental Fee		\$325

Special Events

Item/Description	Basis	Fee
Special Event Application Fee	<ul style="list-style-type: none"> • Per Application; or, • Per quarter if event is held more than twice a quarter 	\$50.00
Special Event Permit Fee	Paid by Special Event Sponsor	\$10.00
Special Event Unlicensed Vendor Fee	Per Unlicensed Vendor Paid by Sponsor	\$10.00