

AN ORDINANCE

AMENDING THE BUSINESS LICENSE ORDINANCE OF THE TOWN OF BLUFFTON TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020.

WHEREAS, the Town of Bluffton (the “Municipality”) is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the “Standardization Act”), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, the Standardization Act requires that by December thirty-first of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the “Association”) and adopted by the Director of the Revenue and Fiscal Affairs Office;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-09 on August 10, 2021, in order to comply with the requirements of the Standardization Act (the “Current Business License Ordinance”);

WHEREAS, the Town Council of the Municipality (the “Council”) now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of Bluffton, as follows:

SECTION 1. Amendments to Appendix A. Appendix A to the Current Business License Ordinance, the “Business License Rate Schedule,” is hereby amended and restated as set forth on the attached Exhibit A.

SECTION 2. Amendments to Appendix B. Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” are hereby amended and restated as set forth on the attached Exhibit A.
- (b) Class 9.7 NAICS 722410 – Drinking Places, bars, lounges, cabarets rate shall increase from \$1.15 to \$1.18. All other Class 9, in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” shall remain in full force and effect as set forth in the Current Business License Ordinance.

SECTION 3. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2026.

ENACTED IN REGULAR MEETING, this ____ day of _____, 20____.

Larry C. Toomer, Mayor
Town of Bluffton, South Carolina

ATTEST:

Marcia Hunter, Town Clerk
Town of Bluffton, South Carolina

First reading: _____

Final reading: _____

APPENDIX A: Business license rate schedule

	Income: \$0—\$2,000	Income Over \$2,000
Rate Class	Base Rate	Rate Per \$1,000 or Fraction Thereof
1	\$50.00	\$1.00
2	\$50.00	\$1.15 \$1.18
3	\$50.00	\$1.30 \$1.36
4	\$50.00	\$1.45 \$1.54
5	\$50.00	\$1.60 \$1.72
6	\$50.00	\$1.75 \$1.90
7	\$50.00	\$1.90 \$2.08
8.1	\$50.00	\$1.00
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machine	
8.52	\$12.50 + \$180.00 per machine	
8.6	\$50.00 plus \$5.00 -OR- \$12.50 per table	\$1.00
9.1	\$50.00	\$1.00
9.3	\$50.00	\$1.00
9.5	\$50.00	\$1.00
9.6	\$50.00	\$1.00
9.7	\$50.00	\$1.15 \$1.18

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.

Class 9 Rates

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

Minimum on first \$2,000\$50.00 PLUS

Per \$1,000, or fraction, over \$2,000~~\$1.15~~ \$1.18

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

APPENDIX B**Classes 1 – 8: Business License Class Schedule by NAICS Codes**

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	2 3
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 - 49	Transportation and warehousing	1 2
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	7 6
54	Professional, scientific, and technical services	5 4
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	4 3
71	Arts, entertainment, and recreation	3
711190	Other Performing Arts Companies (Carnivals and Circuses)	9.6
721	Accommodation	1
722	Food services and drinking places	2
722410	Drinking Places (Alcoholic Beverages)	9.7
81	Other services	4 3
Class 8	Subclasses	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.6

2025 Class Schedule is based on a three-year average (2019 - 2021) of IRS statistical data.