

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF ANDERSON )  
 )  
CITY OF BELTON )

**ORDINANCE 563**

.....  
**AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE 556  
OF THE CITY OF BELTON**  
.....

WHEREAS, on November 1, 2021, the City Council (the “Council”) of the City of Belton, South Carolina (the “Municipality”), adopted an ordinance establishing an annual license tax for the privilege of doing business within the Municipality (the “Business License Ordinance”); and

WHEREAS, Appendix A to the Business License Ordinance establishes rates for the annual license tax, which rates are applied based on classification of the businesses (the “Rate Schedule”); and

WHEREAS, Appendix B to the Business License Ordinance establishes a Business License Class Schedule based on United States North American Industry Classification System (NAICS) Codes (the “Class Schedule”); and

WHEREAS, the Council now desires to update the Rate Schedule and the Class Schedule to reflect the most recent federal statistical data relating to NAICS Codes; and

WHEREAS, except as amended herein, the Business License Ordinance will remain in full force and effect;

NOW, THEREFORE, BE IT ORDAINED BY COUNCIL IN MEETING DULY ASSEMBLED, AS FOLLOWS:

1. The Business License Ordinance is hereby amended by replacing the Rate Schedule contained in Appendix A thereto with the attached 2022 Appendix A.
2. The Business License Ordinance is hereby amended by replacing the Class Schedule contained in Appendix B thereto with the attached 2022 Appendix B.
3. This Ordinance shall become effective immediately upon second and final reading.

**ORDINANCE 563**

DONE AND RATIFIED IN COUNCIL, DULY ASSEMBLED, THIS 10<sup>th</sup> DAY OF January, 2023

First Reading:  
December 6, 2022

Second Reading:  
January 10, 2023


ATTEST:

  
\_\_\_\_\_  
City Clerk  
Amanda Gambrell

APPROVED AS TO FORM

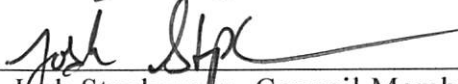
  
\_\_\_\_\_  
Greg Steele  
City Attorney

\_\_\_\_\_  
Eleanor Dorn, Mayor

  
\_\_\_\_\_  
Mark Spence, Council Member Ward 1

  
\_\_\_\_\_  
Tony Saville, Council Member Ward 2

  
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Brandy Vaughn, Council Member Ward 3

  
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Josh Stephenson, Council Member Ward 4  
Mayor Pro-Tem

  
\_\_\_\_\_  
Joshua Hawkins, Council Member Ward 5

  
\_\_\_\_\_  
Ricky Campbell, Council Member Ward 6

**ORDINANCE 563**

**APPENDIX A: BUSINESS LICENSE RATE SCHEDULE**

<u>RATE CLASS</u>	<u>INCOME: \$0 - \$2,000 BASE RATE</u>	<u>INCOME OVER \$2,000 RATE PER \$1,000 &amp; FACTION THEREOF</u>
1	\$30.00	\$.97
2	\$35.00	\$1.04
3	\$40.00	\$1.11
4	\$45.00	\$1.18
5	\$50.00	\$1.25
6	\$55.00	\$1.32
7	\$60.00	\$1.39
8.1	\$50.00	\$.90
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	\$80.00 + \$5.00 -OR- \$12.50 per table	\$2.00
9.3	\$30.00	\$.65
9.7	\$300.00	\$6.90

**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.

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**APPENDIX B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

<b>NAICS Sector/Subsector</b>	<b>Industry Sector</b>	<b>Class</b>
<b>11</b>	<b>Agriculture, forestry, hunting and fishing</b>	<b>2.00</b>
<b>21</b>	<b>Mining</b>	<b>4.00</b>
<b>31</b>	<b>Manufacturing</b>	<b>2.00</b>
<b>32</b>	<b>Manufacturing</b>	<b>2.00</b>
<b>33</b>	<b>Manufacturing</b>	<b>2.00</b>
<b>42</b>	<b>Wholesale trade</b>	<b>1.00</b>
<b>44</b>	<b>Retail trade</b>	<b>1.00</b>
<b>45</b>	<b>Retail trade</b>	<b>1.00</b>
<b>48</b>	<b>Transportation and warehousing</b>	<b>2.00</b>
<b>49</b>	<b>Transportation and warehousing</b>	<b>2.00</b>
<b>51</b>	<b>Information</b>	<b>4.00</b>
<b>52</b>	<b>Finance and insurance</b>	<b>7.00</b>
<b>53</b>	<b>Real estate and rental and leasing</b>	<b>7.00</b>
<b>54</b>	<b>Professional, scientific, and technical services</b>	<b>5.00</b>
<b>55</b>	<b>Management of companies</b>	<b>7.00</b>
<b>56</b>	<b>Administrative and support and waste management and remediation services</b>	<b>4.00</b>
<b>61</b>	<b>Educational services</b>	<b>4.00</b>
<b>62</b>	<b>Health care and social assistance</b>	<b>4.00</b>
<b>71</b>	<b>Arts, entertainment, and recreation</b>	<b>3.00</b>
<b>721</b>	<b>Accommodation</b>	<b>3.00</b>
<b>722</b>	<b>Food services and drinking places</b>	<b>1.00</b>
<b>81</b>	<b>Other services</b>	<b>5.00</b>
<b>23</b>	<b>Construction</b>	<b>8.10</b>
<b>482</b>	<b>Rail Transportation</b>	<b>8.20</b>
<b>517111</b>	<b>Wired Telecommunications Carriers</b>	<b>8.30</b>
<b>517112</b>	<b>Wireless Telecommunications Carriers (except Satellite)</b>	<b>8.30</b>
<b>5241</b>	<b>Insurance Carriers</b>	<b>8.40</b>
<b>5242</b>	<b>Insurance Brokers for non-admitted Insurance Carriers</b>	<b>8.40</b>
<b>713120</b>	<b>Amusement Parks and Arcades</b>	<b>8.51</b>
<b>713290</b>	<b>Non-payout Amusement Machines</b>	<b>8.52</b>
<b>713990</b>	<b>All Other Amusement and Recreational Industries (pool tables)</b>	<b>8.60</b>
<b>4411</b>	<b>Automobile Dealers</b>	<b>9.30</b>
<b>4412</b>	<b>Other Motor Vehicle Dealers</b>	<b>9.30</b>
<b>722410</b>	<b>Drinking Places (Alcoholic Beverages)</b>	<b>9.70</b>
<i>Note: Class Schedule is based on 2017 IRS data.</i>		