



Business License Rates

The Town of Irmo adopted a revised Business License Ordinance in 2022 to be in accordance with the Business License Standardization Act. To see the entire ordinance, please visit <https://library.municode.com/sc/irmo> and refer to Ordinance 21-11 and ordinance 23-19.

Rate Table (per NAICS)

NAICS Sector/Subsector: 11; 22; 42; 44; 45; 48-49; 721	Rate Class 1	Rate Class 1
(except 722410, 454390)	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 35.00	\$ 70.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	.90	1.80
NAICS Sector/Subsector: 21; 722	Rate Class 2	Rate Class 2
	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 40.00	\$ 80.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.00	2.00
NAICS Sector/Subsector: 31; 32; 33;	Rate Class 3	Rate Class 3
(except 713120, 713290, and Pool Hall-Pool Tables)	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 45.00	\$ 90.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.10	2.20
NAICS Sector/Subsector: 51; 62; 81	Rate Class 4	Rate Class 4
(except 713120, 713290, and Pool Hall-Pool Tables)	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 50.00	\$ 100.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.20	2.40
NAICS Sector/Subsector: 54	Rate Class 5	Rate Class 5
	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 55.00	\$ 110.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.30	2.60
NAICS Sector/Subsector:	Rate Class 6	Rate Class 6
	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 60.00	\$ 120.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.40	2.80
NAICS Sector/Subsector: 52; 53; 55	Rate Class 7	Rate Class 72
	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 65.00	\$ 130.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.50	3.00
NAICS Sector/Subsector: 23	Rate Class 8.1	Rate Class 8.1A
	Resident	Non-Resident
Base Rate (on the first \$2,000)	\$ 30.00	\$ 60.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.00	2.00

BUSINESS LICENSE RATES FOR 2024

RESIDENT RATES
 In Town Businesses
 Based on total gross as reported on
 Federal or State Income Tax Return

NON-RESIDENT RATES
 Out of Town Businesses
 Based on total gross earned in the
 Municipal Limits of Town of Irmo ONLY

Type of Business	RATE CLASS	\$0 - \$,2000 Minimum	ALL OVER \$2000 Rate per Thousand Or Fraction thereof		RATE CLASS	\$0 - \$2000 MINIMUM	ALL OVER \$2,000 Rate per Thousand Or fraction thereof
Retail trade, Accommodations, Transportation and Warehousing	1	\$35.00	\$.90		1	\$70.00	\$1.80
Food Service	2	\$40.00	\$1.00		2	\$80.00	\$2.00
Arts, entertainment and recreation, Educational Services, Administrative and Support, Manufacturing, Waste Management and Remediation services	3	\$45.00	\$1.10		3	\$90.00	\$2.20
Information services, Health Care and Social Assistance, Other Services	4	\$50.00	\$1.20		4	\$100.00	\$2.40
Professional, Scientific, and Technical Services	5	\$55.00	\$1.30		5	\$110.00	\$2.60
	6	\$60.00	\$1.40		6	\$120.00	\$2.80
Finance and Insurance and Real Estate and Rental and Leasing	7	\$65.00	\$1.50		7	\$130.00	\$3.00
Contractors	8.1	\$30.00	\$1.00		8.1	\$60.00	\$2.00
Automobile Dealers	9.3	\$200.00			9.3	400.00	

State Mandated Rates

Amusement Machines (713120)\$12.50 Plus \$12.50 per machine

NonPayout Amusement Machines Type III (713290) \$180.00 Plus \$12.50

Pool Table, Pool Hall and Billiard- A business that offers the use of billiard or pool table shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business license pursuant to SC Code 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3.5 feet wide and 7 feet long and \$12.50 per table longer than that.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000
0 - 1	100%
1 - 2	90%
2 - 3	80%
3 - 4	70%
OVER 4	60%

EXAMPLE

A grocery store has \$11,935,513 in gross income for the prior year.

On first	\$ 2,000 @ (base tax)	- \$ 40.00
On next	998,000 @ 100% of \$1.00 per thousand	- \$ 998.00
On next	1,000,000 @ 90% of \$1.00 per thousand	- \$ 900.00
On next	1,000,000 @ 80% of \$1.00 per thousand	- \$ 800.00
On next	1,000,000 @ 70% of \$1.00 per thousand	- \$ 700.00
On next	7,935,513 @ 60% of \$1.00 per thousand	- \$ 4,761.31

\$ 11,935,513	= \$ 8,199.31
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*** NOTE EXAMPLE IS BASED ON A CLASS 2 RATE SCHEDULE**

CLASS 8 RATES

Each NAICS 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, 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.

8.1 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	\$30.00 PLUS
Each additional 1,000	\$1.00

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.

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.

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 517111, 517112, 517122– Telephone 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 and 5242 – Insurance Companies and Brokers:

Independent agents and 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, kiddy 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

8.6 NAICS Code Varies - Billiard or Pool Tables. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code §12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3 1/2 feet wide and 7 feet long, and \$12.50 per table longer than that.

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.

9.3 NAICS 441110, 441120 - Automobile Dealers. This industry group comprises establishments engaged in retailing new and used automobiles and light trucks, such as sport utility vehicles, and passenger / cargo vans. Retailing includes combination with activities, such as repair services, retailing used cars, and selling replacement parts and accessories.

Minimum on first \$2,000	\$200.00 PLUS
Each additional \$1,000	\$0.65

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1.00
21	Mining	2.00
31	Manufacturing	3.00
32	Manufacturing	3.00
33	Manufacturing	3.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	1.00
49	Transportation and warehousing	1.00
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	3.00
61	Educational services	3.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	1.00
722	Food services and drinking places	2.00
81	Other services	4.00
Class 8	Mandatory or Recommended Subclasses	
23	Construction	8.10
482	Rail Transportation	8.20
517111	Wired Telecommunication Carriers	8.30
517112	Wireless Telecommunication Carriers (except Satellite)	8.30
517122	Agents for Wireless Telecommunications Services	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9	Optional Subclasses	
4412	Other Motor Vehicle Dealers	9.30