

Checklist to acquire City of Beaufort Business License

- 1- Meet ALL City Zoning Requirements First
- 2- Obtain a SC State Retail/Accommodations License – \$50.00 fee
- 3- Beaufort County Affidavit for Business Personal Property Tax form signed by County Auditor’s office.
- 4- Completed Business License Application
- 5- Proof of Ownership (Articles of Incorporation/Driver’s License)

Business License Fee = 77.00 first year in City rate – NEW BUSINESS

Business License is valid for calendar year Jan. 1 – Dec. 31

Business License renewals are based on TOTAL GROSS REVENUE from the previous year.

Accommodations Fee = 3% remitted to the City by the 20th monthly
2% remitted to the State

SC State Taxes = 5% remitted to State

Tax amount collected **10%** from customer at checkout



CITY OF BEAUFORT BUSINESS LICENSE APPLICATION

Phone 843/525-7025
FAX: 843/470-3517

1911 Boundary St.
Beaufort, SC 29902

jrose@cityofbeaufort.org
ajohnson@cityofbeaufort.org

Application Date: _____ Date Business Started: _____ In City? Y / N

Name of Business: _____ Owner's Name: _____

Physical Address of Business: _____

Mailing Address (if different than above): _____

Owner's Address (if different than above): _____

Landlord / Lessor - Name/Address (In-City Business): _____

Business Phone: _____ FAX: _____ Emergency/Cell Phone: _____

Email: _____

Type of Business: Single Proprietorship Partnership
 Incorporated Limited Liability Company

Federal Tax ID # _____ State Sales Tax # _____ Social Security # _____

CLASSIFICATION OF BUSINESS:

- Retail Sales Service(professional/personal)
- Restaurant/Bar Service/Repair (construction trades) Construction
- Sexually Oriented Hotel/Motel/Inn/B&B
- Other: _____

OUT OF CITY BUSINESS ONLY: Estimated inside City of Beaufort *gross revenue* for the current year _____

CONSTRUCTION TRADES ONLY (List applicable SC State Licenses/Registration Numbers)	
SC Residential Home Builders or Specialty Lic # _____	_____
SC General Contractor Lic # _____	_____ work classification on registration
SC Mechanical License # _____	_____ work classification on registration

Explain product(s) to be sold and/or services to be provided (in detail): _____

*****Copy of DHEC Health Certificate** required for all food preparation businesses and/or **S.C. State retail license** if applicable.

I certify that all information given on this application is true and correct.

Signature	Print Name	Title	Date
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Official Use Only: Owner/ Change of Information

Account Number _____ NAICS _____ TYPE _____ CODE _____ ID _____

BEAUFORT COUNTY AUDITOR'S OFFICE
100 RIBAUT RD / P.O. BOX 458
BEAUFORT, SC 29901-0458
PHONE: 843-255-2500
FAX: 843-255-9409
ROOM 160 COUNTY ADMINISTRATION BUILDING

**COUNTY AFFIDAVIT FOR BUSINESS PERSONAL PROPERTY TAX
MERCHANT OR SERVICE-FURNITURE, FIXTURES & EQUIPMENT**

**NO CITY OR COUNTY BUSINESS LICENSE (NEW OR RENEWAL) CAN BE ISSUED
WITH OUT PROOF OF PAID BUSINESS PERSONAL PROPERTY TAX OR THIS
AFFIDAVIT SIGNED BY THE COUNTY AUDITOR**

S.C. LAW FOUND IN TITLE 12-37-970

Please print the below information

DATE BUSINESS STARTED: _____

CORPORATE NAME: _____
"as listed on business license"

BUSINESS NAME OR D/B/A: _____

BUSINESS OWNER NAME: _____

MAILING ADDRESS: _____

CITY, STATE, ZIP _____

**PHYSICAL LOCATION
OF BUSINESS:** _____

CITY, STATE, ZIP: _____

**TYPE BUSINESS OR
SERVICE PROVIDED:** _____

ARE YOU A: SERVICE ORIENTED BUSINESS () OR

RETAIL (sales tax) BUSINESS ()

BUSINESS LIC# _____

Is this Business License because you are renting a second home? YES () OR NO ()

FOR COUNTY USE ONLY

- () EXEMPT
() PAID (SEE ATTACHED PAID TAX RECIEPT)
() APPLIED DATE FIRST (1ST) TAX BILL DUE: _____

X COUNTY SIGNATURE: _____

IMPORTANT: ALL APPLICABLE BLANKS MUST BE COMPLETED TO PROCESS



Retail License Information

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 Taxes and Licenses

Alcohol Beverage Licensing

Bingo

Business Registration Forms

Corporate

Estate Tax

Fiduciary

Individual Income

Miscellaneous

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Partnership

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Sales and Use

Tax Credits

Withholding

Other Taxes

Nexus Filing Requirements

Voluntary Disclosure Program

P & I Calculator

 Law and Policy

S.C. Codes

S.C. Regulations

A.G. Opinions

Dept. Advisory Opinions

 DOR Services

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GEAR

 About DOR

DOR Administration

Strategic Plan

Contact Information

Retail License

If you start a business in South Carolina, you will probably need a retail license. Every person who engages in business in this state as a retailer must obtain a retail license before making any sales. The retail license must be obtained by all retailers, including those making infrequent sales in this state. If you have more than one business outlet, you must have a separate retail license for each location.

How to Get a Retail License

Apply for the retail license on Form SCTC-111, Business Tax Registration Form, available at all Department of Revenue taxpayer service centers. The fee for each permanent retail license is \$50. If an outstanding debt exists for state taxes, the retail license will not be issued until the taxes are paid.

Purchaser's Certificate of Registration - A purchaser's certificate of registration is required for someone who does not make retail sales but who purchases tangible personal property from outside this state to store, use or consume in South Carolina. Those licensed as retailers do not need a purchaser's certificate of registration. Apply for the certificate on Form SCTC-111.

Temporary license - A temporary retail license is available to transient retailers making sales in this state for no more than 30 consecutive days. The fee for the temporary license is \$50.

Artists and crafters - Artists and crafters selling at arts and crafts shows and festivals products they have created or assembled may obtain a permanent retail license for \$20. Apply for this special license on Form 110, Retail License Application for Artists and Craftsmen.

Transient sales - If you have no permanent retail location, you can obtain a transient retail license which will allow you to make sales throughout the state, but in only one location at a time.

Nonresident retailers - Nonresident retailers with a physical presence in South Carolina must obtain a retail license to do business in this state. A nonresident retailer is one who does not have a business location in this state, but solicits business from South Carolina residents by means of sales representatives, manufacturers' agents, catalogs, advertising or other means.

Flea market and yard sales - Persons who make sales at a flea market or at a yard sale no more than once a calendar quarter, are not required to obtain a retail license.

Charitable organizations - Certain non-profit, charitable

organizations are exempt from the sales and use tax on sales made for charitable purposes and are not required to obtain a retail license. Application for the exemption must be made on Form ST-387. Purchases made by the organization for its own use are taxable.

Special events sales - Retailers making sales at special events, which include promotional shows, trade shows, fairs or carnivals for which an admission fee is required, or festivals listed in PRT's calendar of events, and last less than 12 consecutive days, are not required to obtain a retail license. Instead, retailers are required to file a special event tax return for sales made at the event. The return must be filed within five days after the completion of the event. However, qualified PRT festivals are not required to file a special event return.

Purchasing a Business

If you buy a business, all taxes that may be owed by the previous owner are considered to be due at the time of the sale of the fixtures and equipment. The taxes owed are a lien against the business inventory and equipment. You cannot obtain a retail license until the tax is paid.

New Location

If you move to a new location within the same county, you maintain your same retail license number but you should request an updated license to show your new address. If you move to a new location outside the county, you will be assigned a new retail license number. The \$50 license fee is not charged when the business location changes.

Closing Your Business

If you close your business, you should file a final tax return with the Department of Revenue and return your retail license. This will prevent you from getting unnecessary notices and bills for unpaid taxes.

Reporting and Paying the Tax

After you receive your retail license or purchaser's certificate of registration, you will receive pre-printed forms for reporting and paying the sales and use tax. The sales, use and local option (if applicable) tax must be reported and paid monthly on Form ST-3, Sales, Use and Local Option Tax Return. Businesses required to collect and pay accommodations tax should file Form ST-388, Sales, Use, Accommodations and Local Option Tax Return. Returns and payment are due no later than the 20th of the month following the month in which the sales were made. The tax is remitted for the month the sale was made regardless of whether the tax was collected from the customer in that month. Depending on the amount of tax paid, the Department of Revenue may authorize certain businesses to pay quarterly, seasonally or annually, rather than monthly. A tax return must be filed even if no sales were made during the period. For general information about sales tax filing, call

the Contact Center at (803) 898-5788.

The Department of Revenue mandates taxpayers paying over \$20,000 in one filing period to report sales tax through the EFT/EDI Program. Voluntary participation is encouraged. The program allows your company the ability to file and pay your sales tax electronically. To get started in the EFT/EDI filing program or for technical information on the program, call the EFT/EDI Helpdesk at 1-800-379-9409.

Reporting when Tax Amount due is Zero

Although you can file by paper, the Department of Revenue encourages business owners that have zero gross proceeds of sales, rentals, use tax or withdrawals for personal use to file their sales tax return using the Business Tax TeleFile System. The system is available 24 hours / 7 days a week with the use of a touchtone telephone. First time filers must register and receive a PIN to access the system. Registration can be accomplished on the initial phone call prior to filing the first return. The entire registration and filing process takes less than 5 minutes initially, and about 2 minutes each time thereafter. The process is 100% paperless with nothing to mail to the Department of Revenue. To utilize the system, dial (803) 898-5918 and follow the verbal instructions. Additional "How To Instructions" can be found on the web at www.sctax.org in the "What's New" section under Business Tax TeleFile System. For TeleFile support issues, contact the Business Tax TeleFile Help Line at (803) 898-5783.

Discount

If returns are filed and the taxes paid in full by the due date, you will be allowed a discount on taxes due. For taxes less than \$100, you may take a 3% discount. For taxes of \$100 or more, your discount is 2%. The maximum discount allowed per taxpayer (all locations included) during the fiscal year is \$3,000. Nonresident retailers not required by law to collect South Carolina sales tax, but who voluntarily register to do so, are allowed a maximum discount of \$10,000 each fiscal year. In calculating the maximum discount, begin with the June return filed in July and end with the May return filed in June. **Cash Deposit or Bond** Transient retailers who have no permanent business location from which retail sales are made may make a sufficient cash deposit or bond with the Department of Revenue to cover at least their annual sales tax liability. This cash deposit or bond must be made before receiving a retail license.

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CITY OF BEAUFORT

Al Johnson
BUSINESS LICENSE INSPECTOR

FINANCE

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