

**CITY OF BEAUFORT, SOUTH CAROLINA
 BUSINESS LICENSE
 BUSINESS CLASSIFICATION AND LICENSE RATES
 CLASSIFICATIONS**

CLASS	BUSINESS DESCRIPTION
1	Department Stores, Grocery Stores, Gas Stations. Auto Supply Stores, Hardware Stores
2	Travel Agencies, Restaurant-No Alcohol, Hotel/Motel, Other Retail Stores, Jewelry Stores
3	Automotive Garage, Furniture Stores, Lawn Care Services, Tree Services, Carwash/Detailing, Auto Towing Services, Courier Services, Bonding Services
4	Printing
5	Fisheries
6	Loan Companies, Financial Advisors, Beauty/Barber Shops, Diet/Exercise Programs, Photography, Carpet Cleaning, Sewing/Alteration, Dry Cleaning
7	Medical Services, Accountants, Insurance Services, Educational Services, Management Firms, Collection Agencies, Advertising Agencies, Other Business Services, Legal Services, Real Estate Services, Janitorial Services, Title Companies, Pest Control, Secretarial Services, Other Personal Type Services , Taxis, Leasing/Renting-Commercial or Residential
8	Construction Related Services
8F	Bar With Entertainment
8G	Restaurant With Alcohol
8H	Pawn Shop
8I	Vending Machines
8L	Amusement Machines
8M	Carnival/Circus
8R	Outside Peddler
8S	Inside Peddler
8U	Restaurant With Entertainment/No Alcohol
8V	Restaurant With Entertainment and Alcohol
8W	Bar With Entertainment

RATES

BUSINESSES LOCATED WITHIN THE CITY

BUSINESS LOCATED OUTSIDE OF CITY CONDUCTING BUSINESS WITHIN THE CITY

CLASS	GROSS REVENUE \$0.00-\$2000.00 Minimum Fee	GROSS REVENUE IN EXCESS OF \$2000.00 Rate per Thousand or Fraction Thereof	GROSS REVENUE \$0.00-\$2000.00 Minimum Fee	GROSS REVENUE IN EXCESS OF \$2000.00 Rate per Thousand or Fraction Thereof
1	\$23.00	.86	\$ 48.00	\$1.72
2	\$32.00	\$1.28	\$ 64.00	\$2.52
3	\$41.00	\$1.68	\$ 82.00	\$3.32
4	\$50.00	\$2.06	\$100.00	\$4.12
5	\$59.00	\$2.46	\$118.00	\$4.92
6	\$68.00	\$2.88	\$136.00	\$5.72
7	\$77.00	\$3.26	\$154.00	\$6.52
8C	\$58.00	\$1.72	\$116.00	\$3.44
8F	\$172.00	\$4.31	\$172.00	\$4.31
8G	\$115.00	\$2.88	\$115.00	\$2.88
8H	\$161.00	\$2.88	\$161.00	\$2.88
8I	\$ 58.00	\$1.72	\$58.00	\$1.72
8M	\$230.00 per day	\$5.76	\$230.00 per day	\$5.76
8R	\$576.00	\$4.14	\$576.00	\$4.14
8S	\$288.00	\$2.07	\$288.00	\$2.07
8U	\$132.00	\$1.26	\$132.00	\$1.26
8V	\$215.00	\$2.88	\$215.00	\$2.88
8W	\$272.00	\$4.31	\$272.00	\$4.31

EXAMPLE

ABC Lawn Service is headquartered within the City of Beaufort and has been in business for 12 years. The Company does business in the cities of Beaufort and Bluffton and the towns of Port Royal and Hilton Head. Each of these locations has a business license fee. The Company also does business on the Marine Corps Recruit Depot on Parris Island but does not pay a license fee for business conducted there. For the calendar year ended December 31, 2008 the company derived gross revenues of \$550,000 earned as follows:

City of Beaufort	\$250,000
Town of Port Royal	\$150,000
City of Bluffton	\$ 25,000
Town of Hilton Head	\$ 50,000
Marine Corps Recruit Depot	<u>\$ 75,000</u>
TOTAL GROSS REVENUES	<u>\$ 550,000</u>

ABC Lawn Service would compute in City of Beaufort Business License Fee as follows

Total Gross Revenues:		\$550,000
Less Gross Revenues earned outside of the City of Beaufort <u>on which it pays</u> <u>a license fee to another municipality or county</u>		
Town of Port Royal	(\$150,000)	
City of Bluffton	(\$ 25,000)	
Town of Hilton Head	<u>(\$ 50,000)</u>	<u>(\$225,000)</u>
Gross Revenues Subject to City of Beaufort Business License Fee		<u>\$ 325,000</u>

ABC Lawn Service is a Class 3 business and its fee rate as a business located within the City of Beaufort is \$41.00 plus \$1.68 per thousand of applicable Gross Revenue in excess of \$2000.00. The fee calculation is as follows:

$$\$41.00 \text{ plus } \$1.68 \text{ times } ((\$325,000 - \$2000)/1000) = \$583.64$$

DISCOUNTS

1 st renewal of license	40% of over base applicable fee
2 nd renewal of license	60% of over base applicable fee