ORDINANCE #2025-048

AN ORDINANCE

AMENDING THE BUSINESS LICENSE ORDINANCE OF THE CITY OF NORTH CHARLESTON TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020

WHEREAS, the City of North Charleston 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; and

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 South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes; and

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 and adopted by the Director of the Revenue and Fiscal Affairs Office; and

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 62 on December 14, 2023, in order to comply with the requirements of the Standardization Act; and

WHEREAS, this 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; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of North Charleston, as follows:

SECTION 1. 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 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 2. 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 All ordinances in conflict with this ordinance are hereby repealed.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.

NORTH CHARLESTON CITY COUNCIL
AGENDA ITEM

Meeting of December 11, 2025

DATE: November 10, 2025

ITEM TITLE: An Ordinance Amending the Business License Ordinance of the City of North Charleston to Update the Class Schedule as Required by Act 176 of 2020

SUBMITTED BY: Kriston D. Neely, Legal Department

CONTACT PERSON: Dana Grant, Business License Coordinator
Rob Jarrett, Finance Director

SUMMARY EXPLANATION

The City of North Charleston 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. Through Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Section 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.

The Standardization Act requires that by December 31st 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 and adopted by the Director of the Revenue and Fiscal Affairs Office. Following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2023-62 on December 14, 2023, in order to comply with the requirements of the Standardization Act. The North Charleston City Council no wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act, and to make other minor amendments as recommended by the Association.

STAFF RECOMMENDATION:

Staff recommends approval.

BOARD, COMMISSION, COMMITTEE RECOMMENDATION:

COUNCIL COMMITTEE RECOMMENDATION:

On November 20, 2025 the Finance Committee unanimously voted by voice vote to recommend approval of this Ordinance as presented. (7-0-0)

COUNCIL ACTION:

On November 25, 2025 City Council voted unanimously by roll call vote to approve the first reading of this Ordinance as presented. (10-0-0)

Exhibits

____Resolution__X__Ordinance____Contract____Minutes Plan/Map____Transfer of Funds X Other

THE WITHIN ORDINANCE SHALL BECOME EFFECTIVE IMMEDIATELY UPON ITS RATIFICATION BY CITY COUNCIL.

Ordained in City Council the 11th day of December in the Year of Our Lord, 2025, and in the 249th year of the Independence of the United States of America.

ATTEST:

Reginald L. Burgess, Mayor

REGINALD L. BURGESS, MAYOR

APPROVED AS TO FORM:

LEGAL COUNSEL

CFields

COURTNAY FIELDS, MUNICIPAL CLERK

Exhibit A: Amendment to Classes 1 – 8 in Appendix B of the Current Business License Ordinance

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	3
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 - 49	Transportation and warehousing	2
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	6
54	Professional, scientific, and technical services	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	3
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	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.