



ORDINANCE NUMBER 2-2018

AN ORDINANCE AMENDING CHAPTER 18 BUSINESS LICENSE, ARTICLE II LICENSING, SECTIONS 18-32, 18-34 AND 18-52, APPENDIX A, APPENDIX B, AND APPENDIX C TO ADD DEFINITIONS, CLARIFY THE APPLICABILITY OF MINIMUM AND MAXIMUM TAX, AND TO REFLECT CHANGES IN BUSINESS LICENSE TAX RATES AND THE RECLASSIFICATION OF VARIOUS INDUSTRY SECTORS

WHEREAS, the City of Greer City Council at various times reviews the city ordinances to make necessary improvements and/or changes; and,

WHEREAS, the City of Greer City Council recognizes the impact of local businesses to the business climate in the region and the local economy of the City of Greer; and,

WHEREAS, the City of Greer City Council desires to create and continue a business friendly culture;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Greer, South Carolina that the Greer City Code of Ordinances Chapter 18 Business License, Article II Licensing, Sections 18-32, 18-34, and 18-52, Appendix A, Appendix B and Appendix C be amended as follows:

ARTICLE II. – LICENSING

Sec. 18-32. – Definitions. (adds the following definition to the list)

Group of affiliated businesses means all business entities that control, are controlled by, or are under common control with, another business entity.

Sec. 18-34. – License Tax.

- (b) A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license tax shall be computed on the combined gross income for the classification requiring the highest rate. A license tax based on gross income shall be computed on the gross income for the preceding calendar or fiscal year. The tax for a new

business shall be the base tax. The initial tax for an annexed business shall be the base tax.
 No refund shall be made for a business which is discontinued.

(c) No business, or group of affiliated businesses collectively, shall be required to pay more than \$1,000,000.00 in license tax during any calendar year.

Sec. 18-52. - Classification and rates.

APPENDIX A
 CLASS 8 RATES

- (8.3) NAICS 31 – 33 – Manufacturing (all types);
- NAICS 42 - Wholesale Trade;
- NAICS 484 – Truck Transportation;
- NAICS 493 – Warehousing and storage facilities:

Minimum on first \$2,000.00	\$250.00	Plus
Per \$1,000.00, or fraction over:		
\$2,000.00 - \$50,000,000.00		\$.40
\$50,000,000.00 - \$100,000,000.00		\$.30
\$100,000,000.00 - \$200,000,000.00		\$.20
\$200,000,000.00 - \$500,000,000		\$.10
\$500,000,000 - \$1,000,000,000		\$.05
\$1,000,000,000 and greater		\$.01

BUSINESS LICENSE CLASS BY NAICS CODE

APPENDIX B
 NAICS NUMERICAL INDEX (2013 DATA)

NAICS	RATE CLASS	INDUSTRY SECTOR
31-33	8	Manufacturing
42	8	Wholesale trade
48-49	1	Transportation and warehousing
484	8	Truck transportation
493	8	Warehousing and storage facilities

BUSINESS LICENSE CLASS SCHEDULE BY RATE CLASS


APPENDIX C
RATE CLASS INDEX (2013 DATA)

NAIC	INDUSTRY SECTOR
Rate Class 1	
48-49	Transportation and Warehousing
Rate Class 8	
31-33	Manufacturing
42	Wholesale trade
484	Truck Transportation
493	Warehousing and storage facilities

All ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall be effective on the date of final reading.

CITY OF GREER, SOUTH CAROLINA


Richard W. Danner, Mayor

ATTEST:


Elizabeth Adams, Executive Administrative Assistant

Introduced by: Councilwoman Judy Albert

First Reading: January 9, 2018

Second and
Final Reading: January 23, 2018

Approved as to Form:



Daniel Hughes, City Attorney