


# Business Licensing 101

Municipal Clerks and  
Treasurers Institute  
April 20, 2023


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Manager for Local Revenue Services



## What is a business license tax?

A business license tax is neither a property tax nor an income tax. Rather, it is a way of requiring an entity or individual doing business within a municipality to contribute its share in support of the city.


It is an excise tax.



## On what is a business license tax levied?


The business license tax, levied on the privilege of doing business, is based on the total gross income from the business activity without deductions for expenses or cost of goods.

Municipalities are given the ability to levy a business license tax on the gross income of businesses in state law.



## Why is there a business license tax?

Through a business license tax, businesses help pay for the city services that they depend on to operate successfully.



### Businesses already pay property taxes. Why another tax?

Businesses locate in cities because of the concentration of commercial activity centered in a city which acts as both a source for customers and a magnet for talent. To be successful, this commercial activity relies on city services, including police and fire protection, zoning, street lights, sidewalks and many others that can't be billed on an individual usage basis.

Businesses put a larger burden on city services than the average citizen.



### How important is the business license tax to city services?

In most cities, 25% to 50% of their general fund budgets come from the business license tax, and there is no alternative revenue stream to replace it.

This amount does not include programs collected through the Association.

City leaders have little flexibility in raising revenue because of Act 388's millage and reassessment caps and restrictions on the use of other revenue sources such as hospitality and accommodations taxes, thereby making the business license tax a critical revenue source.



### Gross Income

"Gross income" means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from a business done within a taxing jurisdiction.

- Not Based on State or Federal Taxable Income
- No Deductions for Expenses/Cost of Goods
- Some Revenue Non-Taxable by Statute
- Must be reduced by the amount of income upon which a license for another county or municipality is computed and paid.



### State Law Authorization

- SC Code Section 5-7-30 (Cities)
- SC Code Section 4-9-30 (Counties)
- SC Code Section 6-1-400 thru 6-1-420 (Act 176)

Section 6-1-400 - The General Assembly passed the SC Business License Tax Standardization Act, Act 176, in September 2020. Act 176 streamlines the business license process, creating the same process for taxing jurisdictions across the state.



## State Law Authorization

**Gross Income.** Each municipality can levy a business license tax measured by gross income (5-7-30) No other basis is authorized, except for certain businesses. Railroads, telecommunications and insurance companies are subject to special statutes.

**Surtax For Parking.** A municipality can levy a surtax on a business license in a designated area to provide and maintain parking for a downtown commercial area (5-7-30) A petition by two-thirds of the affected licensed taxpayers is required.

**Wholesalers and Lenders.** Wholesalers and real estate lenders pay business license taxes to municipalities in which they maintain a warehouse or place of business (5-7-30)

**Annexed Business.** The license tax for a business annexed into a municipality must be prorated to reflect the number of months it is located in the municipality. *SC Code Sec. 5-21-60*



## What About Counties

*SC Code Sec. 4-9-30(12)* authorizes a county to levy uniform license taxes on businesses in the unincorporated area of the county.

Presently Beaufort, Charleston, Dorchester, Horry, Jasper, Marion, Orangeburg, Richland and Sumter

The statute exempts teachers, ministers, rabbis, telephone, telegraph, gas and electric utilities, or other utilities regulated by the Public Service Commission, insurance companies, entities exempt under another law, and a business making loans secured by real estate unless it has a premises located in the unincorporated area of the county.



## Non-Taxable Businesses and Limitations

- Air express and passenger interstate transportation are exempt
- Alcoholic liquors are exempt (SC Const. Art. 8-A, Sec. 12-33-20)
- Banks and building loan companies are exempt (Sec. 12-11-30, Sec. 12-13-50)
- Billiard tables must have state licenses, subject to special rules. (12-21-2730 - 46)
- Buses, both intrastate and interstate, are exempt (Sec. 58-23-620, Sec. 12-23-220)
- Carriers – common motor carriers, taxicabs, intrastate passenger and baggage companies w/ PSC cert A and B are exempt (Sec. 58-23-620, Sec. 12-23-220)
- Coin-operated machines must have state licenses and are subject to special rules (Sec. 12-21-2720 – 2728)



## Non-Taxable Businesses and Limitations

- Credit unions, state and federal, are exempt (Sec. 34-27-300; 12 USC Sec. 1768)
- Fire insurance premiums are limited to 2 percent (Sec. 38-7-160)
- Lenders on real estate secured loans limited to location of office (Sec. 5-7-30)
- Railroads are limited to maximum fee based on population (Sec. 12-23-210)
- Telecommunications providers subject to 1% license rate (Sec. 58-9-2220)
- Wholesalers w/o place of business within municipality are exempt (Sec. 5-7-30)
- Workers' compensation insurance premiums are exempt. Sec. 38-7-50
- Satellite TV service programming is exempt. Local activities such as sale, installation and service of equipment are subject to a business license tax.



## Franchise Distinguished

It is important not to confuse a franchise with a business license. **It is not a business license.**

Municipalities may grant franchises and charge for the use of public streets (5-7-30)

A franchise is the extension of a privilege to use the streets for a purpose for which the franchisee does not have a legal right to do without the permission of the governing body in control of the streets.



## Franchise Distinguished

Franchises are customarily granted for an annual fee and that fee is not a tax. The franchise holder is not exempt from a business license tax unless specifically provided by the franchise agreement.

The franchise agreement is a contract and may be enforced as such by either party. A business license is not a contract.



## Regulation

- Although business licenses primarily are used as a revenue source, they also may be used to regulate businesses.
- The business license ordinance may impose health requirements, bonds, regulation of operating hours, etc.
- Most business license ordinances require a statement that personal property taxes have been paid as a condition for the license.



## Act 176: The SC Business License Standardization Act

SC Code Section 6-1-400 thru 6-1-420

Standard class schedule

Standard due date

Standard license year – May 1 – April 30



## Act 176: The SC Business License Standardization Act

Portal - Local Business License Renewal Center

Standard application/refund

Special agreements

Standard Appeals process

Third parties



## Applying this information to renewals



## Timeline

- License year is May 1 to April 30
- Gross Income is based on prior calendar year (January 1 to December 31) OR business' fiscal year
  - Contractors may choose to pay per job
- Due date is April 30
- Standard penalty is 5% per month



## What is Doing Business?

- Place of Business
- Limited Activity
- Collection of Money
- Sales
- Regular Contact



### Tests for Doing Business

- How frequently is the business operation carried out?
- Does the business maintain an agent, office or vehicles within the city or county?
- Does the activity place a burden on the municipal or county services? (not a tax on benefits)



### Tests for Doing Business

- Does the business deal with people or property in a city or county on a regular or continuing basis?
- Is the activity subject to regulation by the city or county? [For example, building codes]
- Is the business listed in local directories as serving the city or county?



### Tests for Doing Business

- Does it advertise regularly in the city or county? [Newspapers, radio, TV, signs, etc.]
- Does the business derive a substantial portion of its income from activity within the city or county?



### Ordinance

What does your ordinance say?

- Rate schedule
- Class schedule
- License year, due date, and penalty date
- Special Exceptions
  - Agreements, state law, etc.
- Appeals process



## Interpretation

- Ordinance does not cover every situation
- License Official's responsibility
- Is a business subject to the tax?
- Is more than one license required?
- What classification(s) applies?
  - [www.census.gov/naics/](http://www.census.gov/naics/)
  - [www.naics.com/search](http://www.naics.com/search)
- Is the amount reported correct?
  - Local policy to require documentation?
- Interpretations must be consistent



## Classification

- North American Industry Classification System (NAICS)
- Equal Protection
- Non-Residents
- Ability to Pay
- Set by state law



Code	Industry Title	Number of US Entities	Code	Industry Title	Number of US Entities
11	Agriculture, Forestry, Fishing and Hunting	376,065	53	Real Estate Rental and Leasing	947,112
21	Mining	33,725	54	Professional, Scientific, and Technical Services	2,576,732
22	Utilities	52,025	55	Management of Companies and Enterprises	97,749
23	Construction	1,564,895	56	Administrative and Support and Waste Management and Remediation Services	1,641,698
31-33	Manufacturing	667,833			

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
31	Manufacturing	2.00
32	Manufacturing	2.00
33	Manufacturing	2.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
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	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
Class 8		
Mandatory Subclasses		
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	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

## Difficult Applications

- Agricultural Products
- Air Express and Transportation
- Alcoholic Beverages
- Amusement Machines and Billiard Tables
- Auctioneers
- Automobile Dealers
- Bail Bondsmen
- Bingo
- Carriers, Buses and Taxicabs
- Charitable and Religious Activities



## Difficult Applications

- Insurance Companies and Agents
- Lenders
- Lottery Ticket Sales
- Newspapers
- Pawnbrokers
- Door to Door Sales
- Street Sales
- Precious Metal Dealers
- Real Estate
- Telecommunication Companies
- Wholesalers



## Difficult Applications

- Credit Unions
- Fireworks
- Fortunetelling
- Fuel Dealers
- Home Occupations
- Insurance Companies and Agents
- Counties cannot tax insurance companies or telecom companies.
- Multiple business activities for one business
- **Contractors**
- **Manufacturers**






### NAICS Codes and Class Schedule Timeline

Act 176, the Business License Standardization Act, establishes a standard class schedule, where businesses are placed into classes using the latest edition of North American Industry Classification System code based on profitability. The class schedule must be updated every two years and approved by ordinance. The Municipal Association of SC will provide a sample ordinance for every update. The NAICS code is reviewed and revised every five years to keep the classification system current with changes to economic activities. The update to the NAICS code does not require an ordinance or approval by council.

<b>2023</b> • Use 2022 NAICS • Use 2021 Class Schedule To Do: Pass new class schedule for 2024 (New ordinance required)	<b>2028</b> • Use new 2027 NAICS • Use 2027 Class Schedule To Do: Verify all NAICS codes to make sure they are accurate.
<b>2024</b> • Use 2022 NAICS • Use 2023 Class Schedule	<b>2029</b> • Use 2027 NAICS • Use 2027 Class Schedule To Do: Pass new class schedule for 2030 (New ordinance required)
<b>2025</b> • Use 2022 NAICS • Use 2023 Class Schedule To Do: Pass new class schedule for 2026 (New ordinance required)	<b>2030</b> • Use 2027 NAICS • Use 2029 Class Schedule
<b>2026</b> • Use 2022 NAICS • Use 2025 Class Schedule	<b>2031</b> • Use 2027 NAICS • Use 2029 Class Schedule To Do: Pass new class schedule for 2032 (New ordinance required)
<b>2027</b> • Use 2022 NAICS • Use 2025 Class Schedule To Do: Pass new class schedule for 2028 (New ordinance required)	<b>2032</b> • Use 2027 NAICS • Use 2031 Class Schedule

### Rates and Tax

- Set By Council, By Ordinance
- Flat Fees Are Inconsistent with State Law
- Prorated When Annexation Occurs
- Multiple Operations / Activities / Locations
- Calculation of Taxes



### Rates Example

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

INCOME: \$0 - \$2,000		INCOME OVER \$2,000	
RATE CLASS	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF	
1	\$40.00	\$1.10	
2	\$45.00	\$1.20	
3	\$50.00	\$1.30	
4	\$55.00	\$1.40	
5	\$60.00	\$1.50	
6	\$65.00	\$1.60	
7	\$70.00	\$1.70	
8.1	\$80.00	\$1.00	
8.2	See by state statute		
8.3	MISC Telecommunications		
8.4	MISC Insurance		
8.51	\$12.50 + \$12.50 per machine		
8.52	\$12.50 + \$180.00 per machine		
8.6	\$150.00 plus \$5.00 OR \$12.50 per table	\$2.00	
9.1	\$150.00	\$2.50	
9.2	\$200.00	\$2.50	
9.3	\$40.00	\$4.00	
9.41	\$40.00	\$1.45	
9.42	\$40.00	\$0.40	
9.6	\$200.00	\$2.50	
9.7	\$300.00	\$2.50	


**NON-RESIDENT RATES**  
Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and libertarians having no fixed principal place of business within the Municipality.

**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	95%
2 - 3	90%
3 - 4	85%
4 - 5	80%
5 - 6	75%
6 - 7	70%
7 - 8	65%
8 - 9	60%
9 - 10	55%
OVER 10	50%

INCOME: \$0 - \$10,000      INCOME OVER \$10,000


RATE CLASS	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF	
9.43	\$10.00	\$1.20	



### How much tax is owed?

- In-city business
- Gross Revenue: \$998,000
- Base Rate: \$50 on first \$2,000
- \$1.50 per thousand or fraction thereof

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%



### How much tax is owed?

- In-city business
- Gross Revenue: \$998,000
- Base Rate: \$50 on first \$2,000
- \$1.50 per thousand or fraction thereof

			Fee Owed
Base:	\$50.00	\$2,000	\$50
0-1	100%	\$1.50	\$996,000
			<u>\$1,494.00</u>
			<b>\$1,544.00</b>



### How much tax is owed?

- In-city business
- Gross Revenue: \$1,098,257
- Base Rate: \$50 on first \$2,000
- \$1.50 per thousand or fraction thereof

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%



### How much tax is owed?

- In-city business
- Gross Revenue: \$1,098,257
- Base Rate: \$50 on first \$2,000
- \$1.50 per thousand or fraction thereof

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%

			Tax Owed
Base:	\$50.00	\$ 2,000	\$ 50.00
0-1	100%	\$ 1.50	\$998,000
1-2	90%	\$ 1.35	\$ 99,000
			<u>\$ 133.65</u>
			<b>\$1,680.65</b>



### Enforcement

- License Renewal / Penalties
- Issue Ordinance Summons
- Assessment
- Audits
- Field Inspections



## During Renewal

- Refer to your ordinance
- Use tax returns when available
  - Does your ordinance allow this?
- Politely challenge suspect information
- Warn of possible audit

## After Renewal

- Sales Tax Report
  - Shannon Attaway  
SC Department of Revenue  
803-898-5037  
shannon.attaway@dor.sc.gov
- Building permits & contractors sub-lists
- Internet, social media, etc.

## Delinquents

Due date is set by law - April 30

Penalty is not standardized

Must first serve a notice of assessment

If the taxpayer fails to pay by May 1, business license official may serve notice of assessment by **mail or personal service**

## Notice of Assessment §6-1-410

**Within 30 days** after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment.

**Within 15 days** of the receipt of the request, an informal conference between the taxing jurisdiction business license official and the taxpayer must be held.

**Within 5 days** after the conference, the taxing jurisdiction business license official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.

## Appeals process §6-1-410

Standard appeals process for all jurisdictions

**Within 30 days** after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing the completed appeal form with the taxing jurisdiction business license official, by mail or personal service, and by paying to the taxing jurisdiction in protest at least eighty percent of the business license tax based on the final assessment.

**Within 30 days** after receipt of the appeal form, a hearing by the taxing council or its designee, must be held.

A written decision must be filed with the taxing jurisdiction business license official and served on the taxpayer by mail or personal service. This is the final decision of the taxing jurisdiction.

**Within 30 days** of the postmark or personal service, the taxpayer may appeal to the Administrative Law Court.

## Denial / Revocation

- Must be in the business license ordinance
- Cannot “close the doors”
- Can be lengthy process

## Retention Schedule

- The retention schedule is put out by the South Carolina Department of Archives and Records Management Division.
- The retention schedule is not law, it just gives best practice.
- [https://scdah.sc.gov/sites/default/files/Documents/Records%20Management%20\(RM\)/Schedules/gen-skedmun.pdf](https://scdah.sc.gov/sites/default/files/Documents/Records%20Management%20(RM)/Schedules/gen-skedmun.pdf)

## Retention - Business License Applications

- Business license applications should be kept 3 years and then destroyed.
- According to the retention schedule business license applications are, “Applications submitted by persons seeking to operate businesses in the municipality. Information includes name of business, location, classification, license number, gross sales for preceding calendar year, type of application, date, fee, Federal ID number or social security number.”

## Retention - Business Licenses

- According to the retention schedule business licenses are, "Records documenting authorization for businesses to operate within the municipality. Information includes name of business, type of business, date of license and authorizing signature."
- Business licenses should be kept as follows:
  - (1) Business Licenses for Earliest Extant Year and Every Other Year Thereafter: Permanent. Microfilm optional.
  - (2) Other Business Licenses: 3 years, then destroy.

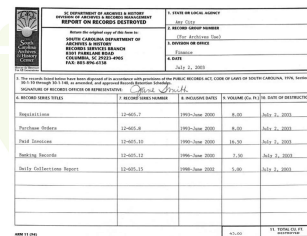
## Retention - Business Licenses (continued)

- Example
  - Say a new business opens in 2022. You should keep their business license for 2022 and every other year forever.
  - 2022 – Permanent
  - 2023 – Destroy in 2026
  - 2024 – Permanent
  - 2025 – Destroy in 2028
  - 2026 – Permanent
  - 2027 – Destroy in 2030

## Destroying Records

- When it is time for records to be destroyed you should fill out a Report of Record Destroyed and send it to the SC Department of Archives & History – Local Record Services.
  - You can mail the form or fax it.
    - 8301 Parklane Road Columbia, SC 29223-4905
    - Fax 803-896-6138

## Destroying Records (continued)



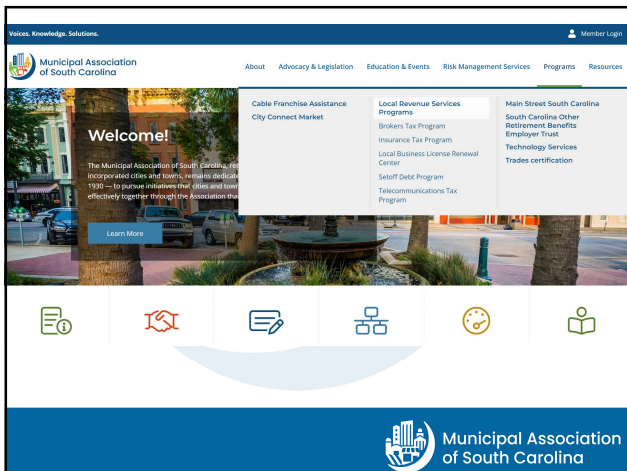
Record Series Title	Record Series Number	Record Dates	Date of Destruction
Records of the State	10-001.1	1975-June 2000	July 1, 2003
Purchase Orders	10-001.8	1975-June 2000	July 1, 2003
Paid Invoices	10-001.91	1990-June 2000	July 1, 2003
Meeting Minutes	10-001.92	1990-June 2000	July 1, 2003
Utility Collection Report	10-001.93	1990-June 2000	July 1, 2003

## Local Revenue Services Programs

- Consolidating the collection of taxes through the Municipal Association results in increased efficiency, accuracy, and cost savings for cities and towns.
- Formerly known as Collections, now Local Revenue Services
- New ordinances, agreements, and participant supplement



- Local Business License Renewal Center
  - "The BL Portal"
- Brokers
- Insurance
- Telecom



## Local Business License Renewal Center

- Process
- What is needed
- How it works
- SC Revenue and Fiscal Affairs Office



# Local Business License Renewal Center

<https://jurisdiction.localblrenewal.com/>



**Local Business License RENEWAL CENTER**

Account Sign In

Email Address

Password

Remember me?

[Sign In](#) [Forgot your password?](#)



# Local Business License Renewal Center

[www.localblrenewal.com](http://www.localblrenewal.com)

**LB** Local Business License RENEWAL CENTER
FAQ About Sign In

### Renewing Business Licenses Online

Welcome to the Local Business License Renewal Center. This online portal is only for renewal of existing municipal or county business licenses within South Carolina.

As a business representative, you can create an account to start the renewal process. Or, if you already have an account, sign in to continue your renewal.

[Get Started](#) [FAQ](#)

#### Account Sign In


Email Address

Password

[Sign In](#)

[Forgot your password?](#)

Local Business License Renewal Center  
 Contact Information



# Local Business License Renewal Center

- Fran Adcock | [fadcock@masc.sc](mailto:fadcock@masc.sc) | 803.933.1201
- User Guide
- Online trainings and videos



# Local Business License Renewal Center

Home / Programs / Local Renewal Center Program

The Association developed a statewide online portal for business license renewals. The online portal is for renewals only. New business licenses will still be issued by the city or town. State law requires this system to be hosted by the SC Revenue and Equal Affairs Office. To use this free software, municipalities must adopt the standard business license practices.

#### Staff Contact

**Fran Adcock**  
 803.933.1201  
[fadcock@masc.sc](mailto:fadcock@masc.sc)

#### Related Links

**RENEWAL CENTER LINKS**

**Jurisdiction - Local Business License Renewal Center**  
 This link is for jurisdictions to access the Renewal Center.


**Businesses - Local Business License Renewal Center**  
 This link is for businesses accessing the Renewal Center.

Local Business License Renewal Center Trainings  
 10 in-person training sessions taking place in July and August.

**VIDEO RESOURCES**

Local Business License Renewal Center - How to Enter Rates  
 Video

Local Business License Renewal Center - Jurisdiction Training  
 Video



### Brokers Tax Program

- Insurance companies not licensed to directly sell policies in the state can provide coverage through South Carolina licensed brokers. These brokers provide insurance for unusual risks.
- Brokers pay a 4% state tax and a 2% municipal tax on these policies.
- As a result of the federal Dodd-Frank law of 2010 and legislation the South Carolina General Assembly passed in 2012, the S.C. Department of Insurance collects both the state and local tax. The Municipal Association, as designated by state law, then distributes to cities and towns the municipal portion of the tax.



### Brokers Tax Program

- The law requires the SC Department of Insurance to collect the brokers premium tax and deposit all revenue collected in to a special fund.
- The SCDOI is required to give the Association a full accounting, including the name and address of the broker, amount collected from each broker and the location of the risk covered by the insurance.
- In 2022, the Association disbursed \$23 million.



### Insurance Tax Program

- In 1994, the Association expanded the program to collect current business license taxes from insurance companies.
- Participating municipalities adopt a standard ordinance for insurance company business license taxes.
- 2% tax on property, casualty, and title companies.
- 0.75% on life, accident, and health companies.



### Insurance Tax Program

- To ensure accurate payment, the Association's staff analyzes current and past reported municipal premiums to check for significant fluctuations of premiums, confirms the accuracy of risk and agent data, and reconciles the company's reporting to cities with the total statewide taxable premiums reported to the SC Department of Insurance.
- In 2022, the Association disbursed \$250 million.





## Telecommunications Tax Program

- The Municipal Association collects business license taxes due to municipalities from telecommunications companies.
- Annually in December, Association staff sends a notice to all telecommunications companies doing business in South Carolina for the municipalities participating in the program.



## Telecommunications Tax Program

- Participating municipalities adopt a standard ordinance levying a business license tax on telecommunications companies as allowed by the SC Telecommunications Act of 1999.
- 1% tax on recurring voice charges
- In 2022, the Association disbursed \$6 million.



## More information

- Business License Handbook
- Business Licensing Essentials
- SC Business Licensing Officials Association
- Municipal Finance Officers, Clerks, and Treasurers Association



## Business License Handbook

- [www.masc.sc](http://www.masc.sc)
- Keywords: Business License Handbook
- Updated 2022






## Business Licensing Essentials

- [www.masc.sc](http://www.masc.sc)
- Keywords: Business Licensing Essentials Recordings
- Third Tuesday of every month at 10 a.m.
- Virtual meetings
- All meetings are recorded and posted online
- Topics cover difficult/problem areas
  - Short-term rentals
  - Calculating business license taxes
  - Hospitality tax and accommodations tax



## SC Business Licensing Officials Association

- Membership
- Networking
- Annual training
  - Spring Training Institute
  - MFOCTA/BLOA Joint Academy
- Members Listserv
- Accreditation in Business Licensing
- Master in Business Licensing

## SC Business Licensing Officials Association Licenses

Home / Education & Events / Affiliated Associations

The SC Business Licensing Officials Association helps members remedy the problems associated with administering and enforcing the local business and professional license law.

### Membership

- Brochure
- Membership roster
- Join/Renew

### Member Content

- License

### Upcoming Meetings

- 16 MAY** Business Licensing Essentials - Appeals and Delinquents
- 14 JUN** Municipal Association of SC ABL Exam

### Staff Contact

Elizabeth Copeland  
803.983.1257  
ecopelan@masc.sc

### Related Links

- Board of Directors
- Business License Handbook
- Accreditation in Business Licensing
- Master in Business Licensing
- Standardized business license application
- Past meetings



## Questions?





## Resources

Caitlin Cothran  
Manager for Local Revenue Services  
ccoathan@masc.sc | 803.354.4786

[www.masc.sc](http://www.masc.sc)

Keywords: Business License Officials Association,  
business licensing, business license handbook

