

ARTICLE I. IN GENERAL

Editor's note--The editor has included nonamendatory Ord. No. 1626-87, effective July 1, 1987, as Art. I, §§ 16-1--16-19. See also the editor's footnote to Art. II.

Sec. 16-1. License Required.

Every person engaged or intending to engage in any calling, business, occupation or profession, whether or not it is listed in the rate classification index portion of the Business License Fee Schedule, in whole or in part, within the unincorporated areas of the county is required to submit a completed application for a business license accompanied by the appropriate fees for the privilege of doing business in the county and to obtain a business license as herein provided, except those as noted in Section 16-7. (Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § I, 7-15-08)

Sec. 16-2. Definitions.

The following words, terms, and phrases, when used in this article shall have the meaning ascribed herein, except where the context clearly indicates or requires a different meaning:

- (1) *Business* means a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. A charitable organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable purposes.
- (2) *Charitable organization* means a person:
 - (a) determined by the Internal Revenue Service to be a tax exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code; or
 - (b) that is or holds itself out to be established for any benevolent, social welfare, scientific, educational,

environmental, philanthropic, humane, patriotic, public health, civic, or other eleemosynary purpose, or for the benefit of law enforcement personnel, firefighters, or other persons who protect the public safety; or

- (c) that employs a charitable appeal as the basis of solicitation or an appeal that suggests that there is a charitable purpose to a solicitation, or that solicits or obtains contributions solicited from the public for a charitable purpose.

- (3) *Charitable purpose* means a purpose described in Section 501(c)(3) of the Internal Revenue Code or a benevolent, social welfare, scientific, educational, environmental, philanthropic, humane, patriotic, public health, civic, or other eleemosynary objective, including an objective of an organization of law enforcement personnel, firefighters, or other persons who protect the public safety if a stated purpose of the solicitations includes a benefit to a person outside the actual service membership of the organization.
- (4) *Classification* means a division of businesses by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by County Council.
- (5) *Construction Manager* means any self-employed individual, firm, partnership, corporation, or group which supervises or coordinates construction of any building, highway, sewer, grading, improvement, re-improvement, structure, or part thereof. Notwithstanding payment by fixed price, commission, fee, or wage, said *construction manager* shall be classified in the category of *construction contractors* for purposes of this article and shall pay a license fee based upon the total cost of the undertaking supervised or coordinated, except as otherwise exempted.

(6) *Contractor* means any self-employed individual (not reporting income taxes on the IRS Form W2), firm, partnership, corporation, or group performing a service or providing a product subsequent to a contract signed by that party and another party.

(7) *County* means the County of Richland.

(8) *Drinking Place* means any business which obtains the majority, not necessarily at least 50.1 %, of its gross income from the sale or provision of alcohol for onsite consumption.

(9) *Gross income* means the total revenue of a business, received or accrued, for one (1) calendar or fiscal year, collected or to be collected by a business within the county, excepting therefrom business done wholly outside of the county on which a license fee is paid to some other county or a municipality and fully reported to Richland County.

Gross income for brokers or agents means gross commissions received or retained, unless otherwise specified. Gross income for business license fee purposes shall not include taxes collected for a governmental entity (such as sales taxes), escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The *gross income* for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other government agency.

(10) *Gross receipts* means the value proceeding or accruing from the sale of tangible personal property, including merchandise and commodities of any kind and character and all receipts, by the reason of any business engaged in, including interest,

dividends, discounts, rentals of real estate or royalties, without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses whatsoever, and without any deductions on account of losses.

(11) *Insurance company* refers to a business which meets the definition established in South Carolina Code of Laws, § 38-1-20, Definitions: an insurer defined as “any corporation, ... or aggregation of individuals engaging or proposing or attempting to engage as principals in any kind of insurance [defined as a “contract whereby one undertakes to indemnify another or pay a specified amount upon determinable contingencies”] or surety business, including the exchanging of reciprocal or inter-insurance contracts between individuals, partnerships, and corporations”, and does not meet the criteria for a health maintenance organization as covered by South Carolina Code of Laws, § 38-33-104(D).

(12) *License official* means a county employee who is designated to administer this article, and/or his/her designee(s).

(13) *Person* means any individual, firm, partnership, LLP, LLC, cooperative, nonprofit membership, corporation, joint venture, professional association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

(14) *Sexually Oriented Business* means a *sexually oriented business* as defined within Section 26-22 of the Richland County Code of Ordinances.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08, § I, 7-15-08)

Sec. 16-3. Purpose and Duration.

(1) The requirement of a business license is for the purpose of assuring that a business conducted within unincorporated Richland County complies with all applicable State and County regulations and requirements in order to protect the health, safety and welfare of the citizens of the County. Additionally, the requirement of a business license fee levied by this article serves to establish an excise tax for the privilege of doing business within unincorporated Richland County.

(2) Each license that is issued shall be valid for one calendar year, beginning on January 1 and expiring on December 31. This time period shall be considered a license year. The provisions of this article and the rates set out in this article shall remain in effect from year to year as amended by the County Council.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08, § I, 7-15-08)

Sec. 16-4. License Fee.

(1) The required license fee shall be paid for each business subject to this article according to the applicable rate classification on or before March 15 of each year.

(2) A separate license shall be required for each place of business and for each classification of business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate.

(3) A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a 12-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated or probable gross income stated in the license application for the balance of the calendar year, or if the estimated or probable gross income is unknown, shall

be computed on the average actual first-year income of all similar businesses, identified by NAICS codes, and updated prior to renewing for the following year.

(4) Unless otherwise specifically provided, all minimum fees and rates shall be multiplied by 200 percent (200%) for nonresidents and for itinerants having no fixed principal place of business within the county.

(Ord. No. 069-07HR, § I, 7-24-07)

Sec. 16-5. Classification and Rates.

(1) The County Council shall, by ordinance and in conjunction with the passage of the yearly budget ordinance, establish and approve a Business License Fee Schedule providing a business license rate for each Class of businesses subject to this article. If the County Council fails to fix such rates for a particular calendar year, the rates previously adopted by the County Council shall continue to govern until new rates are fixed. County Council, at its discretion, may also amend, at any time, by ordinance, the Business License Fee Schedule, to establish new rates, to be effective and payable for the following calendar year.

(2) The sectors of businesses included in each Rate Class are listed with the United States North American Industry Classification System (NAICS) codes. The alphabetical index in the Business License Fee Schedule is a tool for classification, not a limitation on businesses subject to a license fee. The License Official shall determine the proper class for a business according to the applicable NAICS manual or website, whether or not the business is listed in the alphabetical index.

(3) Any business license covering a year prior to 2008 but obtained on or after January 1, 2008 will be calculated based on the rate structure established in the Business License Fee Schedule and with the rates in the Business License Fee Schedule in effect at the time the business license is obtained.

(4) (a) One decal shall be required for each vehicle used by contractor companies for going to and from job sites to identify their business as being

properly licensed. Decals shall cost no more and no less than the cost to produce the decal, rounded up to the nearest quarter value.

(b) Taxis, limos, and shuttles shall post one taxi or shuttle decal on each vehicle. Vehicles registered in Richland County shall be charged \$110 per decal; vehicles not registered in Richland County shall be charged \$165 per decal.

(5) (a) All rates, including the cost of decals and stickers, shall be automatically adjusted every three years by July 1, to be effective the following January 1, to account for changes in the Consumer Price Index (CPI). The adjustment shall be made in the following manner: the CPI, using the CPI calculation used by the County in other contexts, for the previous three years shall be determined and averaged together. The rates described in the Business License Fee Schedule shall be increased by the sum of the three-year average CPI for each of the last three years. (Rates shall be rounded up to the nearest nickel value; fees for decals and stickers shall be rounded up to the nearest quarter value.)

(b) If County Council increases the rates independent of the automatic CPI increases, the next CPI increase shall not be calculated until the third year, by July 1, following the County Council increase.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 025-08, § I, 5-20-08; Ord. No. 009-09, § I, 2-17-09)

Sec. 16-6. Registration Required.

(1) The owner, agent, or legal representative of every business subject to this article, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year. A new

business shall be required to have a business license prior to operation within any unincorporated area of the county.

(2) Application shall be on a form provided by the License Official which shall contain the social security number and/or the federal employer's identification number, the South Carolina Retail License Number (if applicable), the business name as reported on the South Carolina income tax return, the business name as it appears to the public at the physical location, and all information about the applicant and the business deemed appropriate to carry out the purpose of this article by the License Official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross income figures.

(3) The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, that all funds due to the county have been paid, and that all other licenses and permits required by the county or state to do business in the county have been obtained.

(4) No business license shall be issued until the applicant has obtained all other licenses and/or permits required by the County or State to do business in the County, and paid in full any associated license and permit fees or business-related fees and taxes, including any late fees or penalties.

(5) As a prerequisite to submittal of a business license application, the premises and real property to be used as a business must be in compliance with all applicable state and local health, fire, zoning and building codes or regulations. As part of the Business License application, the applicant must submit to the License Official documentation that shows that the premises is currently in compliance with the Richland County Zoning Ordinance, Building Code, Electrical Code, Mechanical Code, Plumbing Code, Roofing Code and other applicable regulatory Codes as adopted by the County Council.

(6) Insurance agents and brokers shall report the name of each insurance company for which a policy

was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the License Official. An insurance agent not employed by an insurance company or employed by more than one insurance company shall be licensed as a broker.

(7) *Fireworks sales*: Any establishment desiring to sell fireworks must first acquire the Annual State Board of Pyrotechnic Safety License and must meet all regulations pursuant to the provisions of Regulation 19-405, S.C. Code of Laws for 1976. Prior approval of the Richland County Sheriffs Department is required as governed by regulations of the State Fire Marshal pursuant to the 1976 Code, Chapter 9 of Title 23, and Chapter 43 of Title 39, governing the transportation and use of pyrotechnics.

(8) *Miscellaneous sales (antique malls, flea markets or leased space sales)*: Any person leasing space for the sale of merchandise from an established business shall be required to have a business license, whether or not the sales are made through a central cash register. Furthermore, it shall be the responsibility of the lessor of the spaces to advise the business license office of persons leasing space. (Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § II, 7-15-08)

Sec. 16-7. Deductions, Exemptions, Charitable Organizations, and Determination of Classification.

(1) No deductions from gross income shall be made except income from business done wholly outside of the county jurisdiction on which a license fee is paid to another county or to any municipality, taxes collected for a governmental entity, or income which cannot be taxed pursuant to state or federal law. The applicant shall have the burden to establish the right to deduction by satisfactory records and proof by including with the business license application, either new or renewing, a separate itemized list showing all deductions claimed, or no deductions will be allowed. Deductions will be approved as authorized by this section.

(a) Businesses whose business activity(ies) are described by the North American Industry Classification System (NAICS) with codes beginning with 4411 or 4412, which includes the following:

- New and Used Automobile Dealers (441110 and 441120)
- Recreational Vehicle Dealers (441210)
- Motorcycle, ATV, and Personal Watercraft Dealers (441221)
- Boat Dealers (441222)
- All Other Motor Vehicle Dealers (441229)

shall be authorized to deduct the amounts paid to customers in exchange for motor vehicle trade-ins as part of sales transactions.

(2) (a) No person shall be exempt from the requirements of this article by reason of the lack of an established place of business within the County, unless exempted by State or Federal law. The following businesses, occupations or professions are exempt from the requirements of this article:

1. Teachers;
2. Ministers, pastors, preachers, rabbis and other leaders of commonly recognized religious faiths;
3. Telephone, telegraph, gas and electric and other utilities or providers regulated by the South Carolina Public Service Commission;
4. Insurance companies; and

5. An entity which is exempt from license tax under any state law other than South Carolina Code of Laws, § 4-9-30(12), or a subsidiary or affiliate of any such exempt entity.

(b) No person shall be exempt from this article by reason of the payment of any other tax or fee, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other tax or fee by reason of the application of this article.

(3) In lieu of the license required by Section 16-1, a participant in a single annual event of not more than ten consecutive calendar days in length may be issued a permit at the rate of \$10.00 on gross income on the first \$2,000.00 and \$1.20 on each additional \$1,000.00 of gross income or fraction thereof. This permit will be valid only for the time period specified thereon and can be obtained for no more than one event annually. Organizers of such events may pay for and obtain a business license on behalf on all its vendors at a rate of \$10 per vendor or on the previous year's income generated by the event based upon the rate above, whichever is greater.

Inspections prior to the issuance of a permit may be waived. Inspections may be conducted during the event. For purposes of this subsection, an event is defined as participation by a group of exhibitors or others where displays are established in individual booths or stalls for the purpose of presenting to the audience goods, wares, merchandise or services offered for sale, rent or promotional purposes or for the general good will of the exhibitors. An event may be a trade show, an antique show, a craft show, or any other type of show fitting this definition.

(4) Notwithstanding any provision to the contrary, businesses and individuals defined as *contractor* herein shall be exempt from the provisions of this article in the following manner:

The business license fee shall be reduced by excluding that portion of the business' gross income generated from work done for which a Richland County building permit was obtained and a building permit fee paid (by either the general contractor or subcontractor responsible for that work), pursuant to the provisions of Section 6-51 of the Richland County Code of Ordinances.

If all income of a contractor is generated from work done for which a building permit fee is paid (by either the general contractor or subcontractor responsible for that work), said contractor shall be exempt from paying any business license fee. Such an exempt contractor shall still submit a business license application by the deadline with documentation attached establishing such contractor's right to an exemption.

Income generated from work done for which a Richland County building permit is not required, such as general repairs, shall be subject to a business license fee on that income.

(5) Charitable organizations which have exemptions from state and federal income taxes and/or are 501(c)(3) organizations according to the IRS Tax Code and where all proceeds are devoted to charitable purposes are exempt from a business license fee. Documentation of the claim to this exemption must be provided.

(6) The provisions of this article shall not extend to persons who grow their own agricultural produce or products, and use the Columbia State Farmers' Market, or other farmers' markets officially recognized by the County, to sell their produce directly to consumers.

(7) The License Official shall determine the appropriate classification for each business. (Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § II, 7-15-08; Ord. No. 018-09HR, § II, 1-1-10)

Sec. 16-8. False Application Unlawful.

It shall be unlawful for any person subject to the provisions of this article to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this article.

(Ord. No. 069-07HR, § I, 7-24-07)

Sec. 16-9. Display and Transfer.

(1) All persons shall display the license, with the business name as it appears at the physical location, issued to them on the original form provided by the License Official in a conspicuous place in the business establishment at the physical location shown on the license. A transient or non-resident shall carry the license upon his or her person or in a vehicle used in the business readily available for inspection by any authorized agent of the County. Authenticated copies shall be available at an additional cost per copy, established by the License Official.

(2) A change of address must be reported to the License Official within ten (10) business days after removal of the business to a new location and the license will be valid at the new address upon written notification of the License Official and compliance with zoning and building codes. Failure to obtain the approval of the License Official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable, and a transfer of controlling interest shall be considered a termination of the old business and the

Richland County Code

establishment of a new business requiring a new business license, based on the prior business' income. (Ord. No. 069-07HR, § I, 7-24-07)

Sec. 16-10. Administration, Enforcement.

(1) The License Official shall administer the provisions of this article, collect license fees, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or revocation procedures, report violations to the appropriate department, and assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this article, and perform such other duties as may be assigned by the County Administrator.

(2) The Planning and Development Services Department, Building Codes and Inspections Department, Fire Marshal's Office, and Sheriff's Department, in addition to the License Official, are hereby empowered to make or initiate investigations to ensure compliance with the provisions of this article and to initiate prosecution of violations. (Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § III, 7-15-08)

Sec. 16-11. Inspection and Audits.

(1) For the purpose of enforcing the provisions of this article, the License Official or other authorized agent of the county is empowered to enter upon the premises of any person subject to this article to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.

(2) The License Official shall make systematic and random inspections and audits of all businesses

within the county to ensure compliance with this article. Records of inspections and audits shall not be deemed public records, and the License Official shall not release the amount of license fees paid or the reported gross income of any person by name without written permission of the licensee, provided that statistics compiled by classifications may be made public.

(3) The License Official, upon approval of the County Administrator, may disclose gross income of licensees to the Internal Revenue Service, State Departments of Revenue, Richland County Auditor, Richland County Business Service Center Appeals Board, and other State, County, and municipal business license offices for the purpose of assisting tax assessments, tax collections, and enforcement. Such disclosures shall be for internal, confidential, and official use of these governmental agencies and shall not be deemed public records. (Ord. No. 069-07HR, § I, 7-24-07)

Sec. 16-12. Assessments.

(1) When a person fails to obtain a business license or to furnish the information required by this article or by the License Official, the License Official shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as the License Official may deem appropriate to assess a license fee and penalties as provided herein.

(2) A notice of assessment shall be served by certified mail. An application for adjustment of the assessment may be made to the License Official within five (5) business days after the notice is mailed or the assessment will become final. The License Official shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.

(3) A final assessment may be appealed to the Business Service Center Appeals Board, as described in Section 16-18. (Ord. No. 069-07HR, § I, 7-24-07)

Sec. 16-13. Delinquent License Fees, Partial Payment.

(1) A license fee shall be considered delinquent if all or any part of such fee has not been paid on or before March 15 of each calendar year. Businesses providing business license payments by the deadline but which have: a) indebtedness to the County, or b) have not yet obtained other necessary permits or licenses, or c) have not met other requirements necessary to obtain a business license, as specified in Section 16-6, shall accrue penalties until the indebtedness is cleared, the permits or licenses obtained, or met the other requirements necessary to obtain a business license, at which time the business license application processing may continue.

(2) Partial payment may be accepted by the License Official to toll imposition of penalties as authorized in Section 16-22 on the portion paid; provided, however, no business license shall be issued or renewed until the full amount of the balance due, with penalties, has been paid.
(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08, § IV, 7-15-08)

Sec. 16-14. Notices.

The License Official may, but shall not be required to, mail written notices that license fees are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the county three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the fee due or grounds for waiver of penalties.
(Ord. No. 069-07HR, § I, 7-24-07)

Sec. 16-15. Denial of License.

(1) The License Official shall deny a license to an applicant if:

- (a) the application is incomplete;
- (b) the application contains a misrepresentation, false or misleading

statement, evasion or suppression of a material fact;

- (c) the applicant has given a bad check or tendered illegal consideration for any license fee;
- (d) within five years from the date of application, the applicant has been convicted of or pled guilty or nolo contendere any crime(s) or offense(s) under South Carolina Code of Laws, Title 16, Crimes and Offenses, Chapter 13, Forgery, Larceny, Embezzlement, False Pretenses and Cheats; Chapter 14, the Financial Transaction Card Crime Act; or South Carolina Code of Laws, § 39-15-1190, Sale of Goods or Services with a Counterfeit Mark; or the same crime or offense in another jurisdiction;
- (e) the premises and parcel of real property to be used for the business activity for which a license is sought is not in compliance with applicable state and/or local health, fire, zoning, and building codes and regulations;
- (f) the business activity for which a license is sought is unlawful; or
- (g) the business constitutes a public nuisance as determined by a court of law.

A decision of the License Official shall be subject to appeal to the Business Service Center Appeals Board as herein provided. Denial shall be written with reasons stated.
(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § V, 7-15-08)

Sec. 16-16. Drinking Places.

(1) No license to operate a drinking place shall be issued to, or in the name of, a corporation, association, or a trade name as such. Any application

for a corporation, association, or trade name shall be made by the officers for its use, and such officers shall identify in the application the name by which the business will be operated. In addition, such officers in making an application shall be held to assume all responsibility there under as individuals, and shall be subject to all the provisions and penalties set forth herein or in any other article of the Richland County Code of Ordinances.

(2) In addition to the reasons for denial of a license set forth in Section 16-5 of this article, the License Official shall deny a business license to an applicant for a Drinking Place if the applicant or an agent of such applicant who has or will have actual authority to control and manage the business proposed to be operated:

- (a) is a minor;
- (b) has had an alcohol liquor license issued in the name of the applicant or other officer pursuant to South Carolina Code of Laws, § 61-6-10 *et seq.* suspended, revoked, or not renewed within a two-year period immediately preceding the filing of the application; or
- (c) has had a business license revoked or denied under the provisions of this article within a three-year period immediately preceding the filing of the application.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § V, 7-15-08)

Sec. 16-17. Sexually Oriented Businesses.

(1) The purpose of this section is to regulate sexually oriented businesses in order to promote the health, safety, and general welfare of the citizens of Richland County, and to establish reasonable and uniform regulations to prevent or reduce to any extent the deleterious secondary effects of sexually oriented businesses within the County. The provisions of this section have neither the purpose nor effect of

imposing a limitation or restriction on the content of or reasonable access to any communicative materials or expression. Similarly, it is neither the intent nor effect of this ordinance to restrict or deny access by adults to sexually oriented materials or expression protected by the First amendment of the United States Constitution, or to deny access by the distributors and exhibitors of sexually oriented entertainment to their intended market. Neither is it the intent nor effect of this ordinance to condone or legitimize the distribution or exhibition of obscenity.

(2) Based on evidence of the adverse secondary effects of sexually oriented businesses presented in hearings and reports made available to the Richland County Council, and on the findings, interpretations, and narrowing constructions incorporated in the cases of *City of Littleton v. Z.J. Gifts D-4, LLC*, 124 S. Ct. 2219 (2003); *City of Los Angeles v. Alameda Books, Inc.*, 535 U.S. 425 (2002); *Pap's A.M. v. City of Erie*, 529 U.S. 277 (2000); *City of Renton v. Playtime Theatres, Inc.*, 475 U.S. 41 (1986); *Young v. American Mini Theatres*, All U.S. 50 (1976); *Barnes v. Glen Theatre, Inc.*, 501 U.S. 560 (1991); *California v. LaRue*, 409 U.S. 109 (1972); *Chesapeake B&M, Inc. v. Harford County*, 58 F.3d 1005 (4th Cir. 1995); *Giovani Carandola, Ltd. v. Fox*, 470 F.3d 1074 (4th Cir. 2006); *Centaur v. Richland County*, 392 S.E.2d 165 (S.C. 1990); *U.S. v. Pendergrass*, Petition to Enter a Plea of Guilty and Plea Agreement on the Charge of Tax Evasion (3:06-00147, M.D. Term. 2007); and other cases; and on reports of secondary effects occurring in and around sexually oriented businesses, including, but not limited to, Phoenix, Arizona (1979); Minneapolis, Minnesota (1980); Houston, Texas (1987); Indianapolis, Indiana (1984); Amarillo, Texas (1977); Garden Grove, California (1991); Los Angeles, California (1977); Whittier, California (1978); Austin, Texas (1986); Seattle, Washington (1989); Oklahoma City, Oklahoma (1986); El Paso, Texas (1986); New York City, New York (1994); Dallas, Texas (1997); Newport News, Virginia (1996); New York Times Square Study (1994); Phoenix, Arizona (1995-1998); Greensboro, North Carolina (2003); Toledo, Ohio (2002); Centralia, Washington 2004; Greensboro, North Carolina (2003); and also from the reports of

Sexually Oriented Businesses: An Insider's View, by David Sherman, presented to the Michigan House Committee on Ethics and Constitutional Law, January 12, 2000; *Survey of Appraisers Fort Worth & Dallas, Effects of Land Uses on Surrounding Property Values*, by Duncan Associates, September 2004; and the *Report of the Attorney General's Working Group on the Regulation of Sexually Oriented Businesses*, (June 6, 1989, State of Minnesota), the Richland County Council finds:

- (a) Sexually oriented businesses, as a category of commercial uses, are associated with a wide variety of adverse secondary effects including, but not limited to, prostitution, potential spread of disease, lewdness, public indecency, illicit sexual activity, and sexual assault and exploitation.
- (b) Each of the foregoing negative secondary effects constitutes a harm which the County has a substantial government interest in preventing and/or abating in the future. This substantial government interest in preventing secondary effects, which is the County's rationale for this ordinance, exists independent of any comparative analysis between sexually oriented and non-sexually oriented businesses. Additionally, the County's interest in regulating sexually oriented businesses extends to future secondary effects that could occur in the County related to current sexually oriented businesses in the future as well as sexually oriented businesses that may locate in the County in the future. The County finds that the cases and secondary effects documentation relied on in this ordinance are reasonably believed to be relevant to said secondary effects.

(3) No license to operate a sexually oriented business shall be issued to, or in the name of, a

corporation, association, or a trade name as such. Any application for a corporation, association, or trade name shall be made by the officers for its use, and such officers shall identify in the application the name by which the business will be operated. In addition, such officers in making an application shall be held to assume all responsibility there under as individuals, and shall be subject to all the provisions and penalties set forth herein or in any other article of the Richland County Code of Ordinances.

(4) Notwithstanding the pre-application process wherein an applicant must obtain documentation of compliance with all applicable state and local health, fire, zoning, and building codes or regulations pursuant to section 16-6(5) of this ordinance, upon application for a business license by an applicant identifying the business as a sexually oriented business, the License Official must circulate a form on which compliance shall be certified by the officials administering the applicable zoning, fire, building and health regulations. The applicable aforementioned officials shall determine compliance with their respective codes or regulations and inform the License Official of their determination within thirty days from the earliest date of receipt of the compliance form by any one of the aforementioned officials. If the License Official does not receive a particular determination of compliance from an official administering the aforementioned codes and regulations on or before this thirty-day time period, that compliance determination not received by the License Official shall be deemed approved. All other compliance determinations received before the thirty-day time period expires shall be unaffected by any other compliance determination that fails to meet the thirty-day time period.

(5) During the time in which an application for a pre-existing Sexually Oriented Business is pending, the applicant may continue its business activity and shall not be subject to citations for violations of any provision of this article, nor any enforcement proceedings pursuant to this article or Section 1-8 of this Code of Ordinances.

(6) The License Official shall approve or deny an application for a license for a Sexually Oriented Business within thirty days (30) calendar days from the date of receipt of the application. If the License Official fails to either approve or deny the application within thirty calendar days, then the application shall be deemed approved and business activity may begin or continue immediately, notwithstanding the fact that no license has been issued.

(7) In addition to the reasons for denial of a license set forth in Section 16-15 of this article, the License Official shall deny a business license to an applicant for a Sexually Oriented Business if the applicant or an agent of such applicant who has or will have actual authority to control and manage the business proposed to be operated:

- (a) is under the age of eighteen;
- (b) within five years of the date of application, has been convicted of or pled guilty or nolo contendere to any of the following crimes: South Carolina Code of Laws, § 16-15-90, § 16-15-100, § 16-15-305, § 16-15-325, § 16-15-335, § 16-15-342, § 16-15-345, § 16-15-355, § 16-15-365, § 16-15-385, § 16-15-387, § 16-15-395, § 16-15-405, § 16-15-410, § 16-15-415, or § 16-15-425, or of the same crime in any other jurisdiction.

(8) Applicants for a sexually oriented business herein described, in addition to the license application(s) required under Section 16-1 of this article, shall complete a sworn, notarized statement on a form prepared by the License Official for the purpose of establishing his/her qualifications to operate a business identified in this section.

(9) Owners of sexually oriented businesses are responsible for maintaining a list of their current contractors' names and a copy of a photo ID for each contractor on file.

(Ord. No. 044-08HR, § V, 7-15-08)

Sec. 16-18. Revocation of License.

When the License Official determines that:

- (a) a license has been mistakenly or improperly issued or issued contrary to law; or
- (b) a licensee has breached any condition upon which the license was issued or has failed to comply with any provision of this article; or
- (c) a licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application;
- (d) has given a bad check or tendered illegal consideration for any license fee; or
- (e) the business activity for which a license was obtained has proven to be a public nuisance as determined by a court of law; or
- (f) the business has proven to be a public nuisance as determined by a court of law;

the License Official shall give written notice of intent to revoke to the licensee or the person in control of the business within the County by personal service or certified mail stating the License Official's basis for revocation and setting forth a date and time for a hearing before the Business Service Center Appeals Board for the purpose of determining whether the license should be revoked. The hearing shall be held within thirty (30) days from the date of service of the notice. A licensee who received proper notice yet fails to appear or defend at the revocation hearing waives his or her right to contest the revocation.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § V, 7-15-08)

Section 16-19. Appeals.

(1) Any person aggrieved by the following actions or decisions made by the License Official may bring an appeal to the Business Service Center Appeals Board:

- a. A final assessment pursuant to Section 16-12;
- b. Charge backs or other adjustment to the business license fee as determined by an audit conducted pursuant to Section 16-11;
- c. A revocation or a denial of a business license pursuant to Section 16-15 or Section 16-18;
- d. Imposition of a business license penalty; or
- e. A decision or determination made by the License Official concerning the proper classification of a business or the proper calculation of business license fees. This ground for appeal shall not be construed to authorize appeals based on objections to the business license fee structure established by Richland County Council.

(2) Those wishing to appeal must first file a written appeal with the License Official for decision by the Business Service Center Appeals Board. The Business Service Center Appeals Board, or its designee, is authorized to reject an appeal for failure to comply with the requirements of this subsection. The following requirements for submission of an appeal must be strictly complied with:

- a. The appeal must be in writing and state the reasons for the appeal.
- b. The appeal shall be filed with the License Official within fifteen (15) business (10) days after the payment of all applicable fees and penalties, including assessments or charge-backs

of an audit, and within twenty (20) business days after receipt of the License Official's written and certified mailed notification of an assessment, charge backs of an audit, or notice of denial or revocation.

- c. The written notice of appeal must be accompanied by an administrative fee (which shall be determined by the License Official) that will be used to partially defray the costs incurred in connection with the administration of appeals. Payment under protest of all applicable fees and penalties, an assessment, or audit charge backs shall be a condition precedent to appeal. The fee will be refunded in the event of final resolution of the appeal in favor of the appellant.

(3) An appeal or a hearing on revocation shall be held by the Appeals Board within thirty (30) calendar days, or as soon as reasonably possible, after receipt of a request for appeal or service of notice of suspension or intent to revoke. The applicant or licensee shall be given written notice as to the date and time of the meeting. At the meeting, all parties have the right to be represented by counsel and to present testimony and evidence. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by the Board shall govern the hearing.

(4) In the event of an appeal of business license penalties paid, the Appeals Board may waive a business license penalty paid only if any of the following circumstances of reasonable cause are proven by the applicant:

- a. An unexpected and unavoidable absence of the appellant from South Carolina, such as being called to active military duty. In the case of a corporation or other business entity, the absence must have been an individual having primary authority to pay the business license fee.

- b. A delay caused by death or serious, incapacitating illness of the appellant, the appellant's immediate family, or the appellant's accountant or other third party professional charged with determining the business fee owed. In the case of a corporation or other business entity, the death or serious, incapacitating illness must have been an individual having primary authority to pay the business license fee.
 - c. The business license fee was documented as paid on time, but inadvertently paid to another taxing entity.
 - d. The delinquency was caused by the unavailability of necessary records directly relating to calculation of business fees, over which the appellant had no control, which made timely payment impossible. For example, the required records may have been destroyed by fire, flood, federally-declared natural disaster, or actions of war or terrorism. Unavailability of records caused by time or business pressures, employee turnover, or negligence are not reasonable cause for waiver of business license penalties.
 - e. The delinquency was the result of clear error on the part of the License Official or Business Service Center staff in processing or posting receipt of appellant's payment.
 - f. Delay or failure caused by good faith reliance on erroneous guidance provided by the License Official or other staff, so long as complete and accurate information was given to the Business License Service Center, no change in the law occurred, and the appellant produces written documentation.
- (5) The Board shall, by majority vote of members present, render a written decision based upon findings of fact and the application of the

standards herein which shall be served upon all parties or their representatives within fifteen (15) calendar days, or as soon as reasonably possible, after the hearing. The decision of the Board shall be final unless appealed to County Council with ten (10) calendar days after service of the Board's decision. County Council shall review the record and without further hearing affirm, modify, or deny the appeal in the event of an error of fact by the Board. The decision of Council shall be final unless appealed to a court of competent jurisdiction within ten (10) calendar days after service of County Council's decision.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § V, 7-15-08; Ord. No. 018-09HR, § III, 4-21-09)

Section 16-20. Consent, Franchise or Business License Fee Required.

The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set pursuant to the agreement, and shall be consistent with limits set by State law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license fees unless specifically provided by the franchise or consent agreement.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § V, 7-15-08)

Section 16-21. Confidentiality.

Except in accordance with proper judicial order, pursuant to an appeal, or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this article. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns.

(Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § V, 7-15-08)

**Section 16-22. Criminal and Civil Penalties,
Injunctive Relief.**

a. *Criminal Penalty.* Any person violating any provision of this article shall be deemed guilty of a misdemeanor and upon conviction shall be subject to punishment under the general penalty provisions of Section 1-8 of this Code of Ordinances: that is, shall

be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.

b. *Civil Penalty.* For non-payment of all or any part of the business license fee, the License Official shall levy and collect a penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. Penalties shall not be waived except in accordance with circumstances of reasonable cause set forth in Section 16-19 of this article as determined by the Business Service Center Appeals Board.

c. *Injunctive Relief.* The County may seek injunctive relief in a court of competent jurisdiction as a means of enforcing the provisions of this article. (Ord. No. 069-07HR, § I, 7-24-07; Ord. No. 044-08HR, § VI, 7-15-08; Ord. 018-09HR, § IV, 4-21-09)

Secs. 16-23--16-24. Reserved.

ARTICLE II. RESERVED

Editor's note--Ord. No. 1701-87, § 3, effective Dec. 15, 1987, repealed Art. II, §§ 16-11--16-16, concerning peddlers, hawkers, and transient merchants, which derived from Ord. No. 804-81, effective April 15, 1981.

Secs. 16-25--16-27. Reserved.

ARTICLE III. SOLICITORS AND PEDDLERS

Editor's note--Ord. No. 031-02HR, § III, effective July 9, 2002, repealed former Art. III, §§ 16-28--16-33, concerning solicitors, which derived from the 1976 Code, §§ 11-5001--11-5005; Ord. No. 341-76, effective Sept. 15, 1976; and Ord. No. 788-81, effective April 1, 1981.

Sec. 16-28. Definitions.

For the purpose of this article, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

Charitable organization means a person:

- (1) Determined by the Internal Revenue Service to be a tax exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code; or
- (2) That is or holds itself out to be established for any benevolent, social welfare, scientific, educational, environmental, philanthropic, humane, patriotic, public health, civic, or other eleemosynary purpose, or for the benefit of law enforcement personnel, firefighters, or other persons who protect the public safety; or
- (3) That employs a charitable appeal as the basis of solicitation or an appeal that suggests that there is a charitable purpose to a solicitation, or that solicits or obtains contributions solicited from the public for a charitable purpose.

Charitable purpose means a purpose described in Section 501(c)(3) of the Internal Revenue Code or a benevolent, social welfare, scientific, educational, environmental, philanthropic, humane, patriotic, public health, civic, or other eleemosynary objective, including an objective of an organization of law enforcement personnel, firefighters, or other persons who protect the public safety if a stated purpose of the solicitations includes a benefit to a person outside the actual service membership of the organization.

**Richland County Business Service Center
Business License Fee Schedule**

(1)

RATES

RATE CLASS	GROSS INCOME: \$0 - \$2000 (Minimum Fee)	GROSS INCOME: All income over \$2,000 (Rate per \$1,000 or fraction thereof)
1	\$16.00	\$0.80
2	\$18.00	\$0.88
3	\$20.00	\$0.96
4	\$22.00	\$1.04
5	\$24.00	\$1.12
6	\$26.00	\$1.20
7	\$28.00	\$1.28
8	See Class 8 Rates below.	See Class 8 Rates below.

(2)

NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no fixed principal place of business within the county.

(3)

DECLINING RATES

Declining rates apply in all classes for gross income over \$1,000,000.00

Gross Income (In Millions)	Percent of Class Rate for each additional \$1,000
0.00 – 1.00	100%
1.01 – 2.00	95%
2.01 – 3.00	90%
3.01 – 4.00	85%
4.01 – 5.00	80%
5.01 – 6.00	75%
6.01 – 7.00	70%
7.01 – 8.00	65%
8.01 – 9.00	60%
9.01 – 10.00	55%
Over 10.00	50%

(4)

Interstate Commerce Declining Rates

These declining rates apply in all classes for gross revenues generated by interstate commerce, i.e., the sale of goods across South Carolina state lines, for which a business license was not paid for and obtained in another jurisdiction outside South Carolina.

<u>Interstate Commerce Revenue</u> (in millions)	<u>Discount on the</u> <u>Business License Fee</u>
1.00 – 4.99	5%
5.00 – 9.99	10%
10.00 – 14.99	15%
15.00 – 19.99	20%
20.00 – 24.99	25%
25.00 – 29.99	30%
30.00 – 34.99	35%
35.00 – 39.99	40%
40.00 – 44.99	45%
45.00 or greater	50%

(5)

DECALS

- A. All coin-operated amusement, skill, and music machines shall have a decal posted upon it. The cost per decal is \$12.50
- B. All vehicle decals required in Section 16-5(4)(b) of the Richland County Code of Ordinances, affecting taxis, limos, and shuttles, shall be discounted in the following manner:
 - on the first five vehicles, the decal discount is 0%
 - on the next five vehicles, the decal discount is 25%
 - on all vehicles after the tenth vehicle, the decal discount is 50%

(6)

CLASS 8 RATES

Each NAICS Number designates a separate sub-classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State Law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates.

<u>Rate</u>	<u>NAICS #</u>	<u>Business Type</u>	
8.00	22112- 22121	<u>Electric and Gas Companies</u>	Franchise required
		exempt from County, SC Code Section 4-9-30	

8.00	482	<u>Railroad Companies</u> exempt from County, SC Code Section 4-9-30	
8.00	5171	<u>Telephone companies occupying public streets pursuant to Franchise</u> exempt from County, SC Code Section 4-9-30	
8.00	5172	<u>Telephone Companies not occupying public streets pursuant to Franchise</u> exempt from County, SC Code Section 4-9-30	
8.00	5173	<u>Telecommunications, Resellers</u> exempt from County, SC Code Section 4-9-30	
8.00	5174	<u>Telecommunications, Satellite</u> exempt from County, SC Code Section 4-9-30	
4	5175	<u>Television, Cable or Pay</u>	Franchise required
8.00	5179	<u>Other Telecommunications</u> exempt from County, SC Code Section 4-9-30	
8.00	5241	<u>Insurance Carriers</u> exempt from County: SC Code Section 4-9-30, <i>except as specifically authorized</i>	

Rate NAICS # Business Type

8.01 23 Contractors, Construction - All Types

(1) Rates

A. Itinerant (having no permanent place of business within the county, or non-resident).

Double the in-county rates indicated in 1B.

B. Having a place of business within the County, for work performed within the county:

First \$2,000 of income	\$40.00
Each additional \$1,000	\$1.20/thousand

All out-of-county income, for which a business license has been paid, must be reported as part of the gross income. (This income will then be

deducted, as described in Section 16-6 of the Business License ordinance.)

- C. Having a place of business within the County, for work performed outside the county on which a business license fee has not been paid to another jurisdiction:

First \$2,000 of income	\$40.00
Each additional \$1,000	\$0.20/thousand

All out-of-county income, for which no business license has been paid, must be reported as gross income for this rate.

- (2) A trailer at the construction site is not a permanent place of business under this ordinance.
- (3) The total business license fee for the full amount of the contract shall be paid prior to the issuing of a building permit or the commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. Before any County Certificate of Occupancy is issued, any change orders resulting in a higher contract value to the contractor must be reported and the business license fee increased as necessary (except as provided in Section 16-6(4)). An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base fee shall be paid in a calendar year.
- (4) Before any electrical or plumbing contractor shall be issued a business license, a master's license must be obtained in his or her respective field and post bond as provided by the plumbing and electrical ordinances of the county. Subcontractors furnishing labor for and/or supervision over construction or providing any type of contractual service shall be held liable for payment of the business license fees set forth in this section on the same basis as are prime contractors.
- (5) No contractor shall be issued a business license until all State and County qualification examinations and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job and shall furnish the License Inspector with a list of all sub-contractors for the same job. Each and every vehicle at the job site shall display a contractor decal, as provided in Section 16-23 (2a)
- (6) Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general or prime contractor for value of work performed by a subcontractor. General or prime contractors will be responsible and will pay for the business license of any sub-contractor doing work on the project if the sub-contractor is found without a county business license.

(7) All contractors located in the unincorporated areas of Richland County must report all income received in the prior year to the business license office during the renewal period. Each contractor shall itemize and deduct all update fees paid to Richland County, or any other jurisdiction, as part of the business license application.

(8) No part of this rate shall be construed to conflict with the exemption provided for in Section 16-6(4).

Rate	NAICS #	Business Type	
8.02	5622	<u>Waste Treatment and Disposal</u>	
		First \$2,000	\$40.00
		Each additional \$1,000	\$1.60/thousand
8.03	423930	<u>Recyclable Materials, Scrap Dealers</u>	
		First \$2,000	\$80.00
		Each additional \$1,000	\$1.20/thousand
8.03	454210	<u>Vending Machines</u>	
		If income is not reported in gross income of business where located, the following rates apply.	
		First \$2,000 Gross Income	\$80.00
		Each additional \$1,000	\$1.20/thousand
8.04	522298	<u>Pawn Brokers - All Types</u>	
		First \$2,000 Gross Income	\$40.00
		Each additional \$1,000	\$1.20/thousand
8.04	522291	<u>Consumer Lending (Title Loans, Check Cashing, etc.)</u>	
		First \$2,000 Gross Income	\$40.00
		Each additional \$1,000	\$1.20/thousand

8.05 812990-PA Psychic Arts: Fortune Tellers, Palm Readers, Tarot Readers, Phrenologists, “Spiritual Counselors,” and similar occupations

First \$2,000 Gross Income \$80.00
Each additional \$1,000 \$1.20/thousand

8.06 454390 Peddlers, Solicitors, Canvassers, Door-to-Door Sales, direct retail

First \$2,000 Gross Income \$40.00
Each additional \$1,000 \$4.00/thousand

8.06 711190 Carnivals and Circuses

First \$2,000 Gross Income \$40.00
Each additional \$1,000 \$4.00/thousand

8.07 4411-4412 Automobile & Motor Vehicle Dealers, Farm Machinery Dealers, Boat Dealers Retail

First \$2,000 Gross Income \$28.00
Each additional \$1,000 \$1.20/thousand

One sales lot not more than 400 feet from main showroom may be operated under this license provided that proceeds from sales there are included in gross receipts at main office when both are operated under the same name and ownership.

8.08 722410 Drinking Places (alcoholic beverages, beer & wine)

First \$2,000 Gross Income \$40.00
Each additional \$1,000 \$1.20/thousand

8.08 713990 Billiard or Pool Rooms, all types

If income is not reported in gross income of business where located, the following rates apply.

First \$2,000 Gross Income \$40.00
Each additional \$1,000 \$1.20/thousand

Rate	NAICS #	Business Type
8.09	713120	<u>Amusement Machines (coin operated, except gambling)</u> Music machines, juke boxes, kiddie rides, video games, pin tables with levers and other amusement machines with or without free play feature licensed by S.C. Code 12-21-2720(A)(1) and (A)(2).- Type I and Type II 1. <u>Operator of machine</u> \$12.50 per machine (12-21-2746) First \$2,000 Gross Income \$40.00 Each additional \$1,000 \$1.20/thousand
8.09	713120	<u>Amusement Machines (coin operated, except gambling)</u> Music machines, juke boxes, kiddie rides, video games, pin tables with levers and other amusement machines with or without free play feature licensed by S.C. Code 12-21-2720(A)(1) and (A)(2).- Type I and Type II 2. <u>Distributor selling or leasing machines</u> (Not licensed by State as an operator, 12-21-278) First \$2,000 Gross Income \$40.00 Each additional \$1,000 \$1.20/thousand
8.09	713290	<u>Amusement Machines, coin operated – non payout</u> Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code 12-21-2720(A)(3) Type III. 1. Operator of machine (owner of business) \$180.00 per machine (12-21-2720(B)) First \$2,000 Gross Income \$40.00 Each additional \$1,000 \$1.20/thousand
8.09	713290	<u>Amusement Machines, coin operated – non payout</u> Amusement machines of the non-payout type or in-line pin game

licensed by SC Department of Revenue pursuant to S.C. Code 12-21-2720(A)(3) Type III.

2. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to S.C. Code (12-21-2728)

[Nonresident rates apply]

First \$2,000 Gross Income	\$40.00
Each additional \$1,000	\$1.20/thousand

Rate NAICS # Business Type

8.10 Sexually Oriented Businesses

First \$2,000 Gross Income	\$80.00
Each additional \$1,000	\$8.00/thousand

This rate includes the following business types:

- 713120-SB Adult Amusement Arcades
- 611610-SB Adult Nude Model Studio
- 711110-SB Adult Theater Productions
- 721110-SB Adult Hotels and Motels
- 451211-SB Adult Bookstores
- 512131-SB Adult Movie Theaters
- 532230-SB Adult Video, Tape, Disc Rentals
- 722410-SB Adult Bars and Nightclubs
- 812990-SB Adult Escort Agency, All Other Misc. Sexually Oriented Business
- 453220-SB Adult Gift, Novelty, and Souvenir Stores
- 711510-SB Adult, Exotic Dancers, Performers

BUSINESS CLASSIFICATION INDEX

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the NAICS Code. All businesses not exempt by law which are in the major groups or sectors listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Official shall determine the proper classification of a business not listed.

(6)

RATE CLASS INDEX

RATE CLASS 1

<u>NAICS</u>	<u>Business Sector</u>
42	Wholesale Trade
442	Furniture and Home Furnishing Stores
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations
451	Sporting Goods, Hobby, Book, Music Stores
721	Accommodation, Hotel, Motel, Inn, Camp
722	Eating Places, Food Services, Restaurants, Caterers, except drinking places
813	Membership Organizations
92	Public Administration

RATE CLASS 2

<u>NAICS</u>	<u>Business Sector</u>
4413	Automotive Parts, Tire Stores
443	Electronics and Appliance Stores
444	Building Material, Garden Equipment and Supply
448	Clothing and Accessory Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers, except peddlers
811	Repair and Maintenance Services

RATE CLASS 3

<u>NAICS</u>	<u>Business Sector</u>
31-33	Manufacturing
48	Transportation, except rail

RATE CLASS 4

<u>NAICS</u>	<u>Business Sector</u>
11	Agriculture, Forestry, Fishing and Hunting
21	Mining
2213	Water and Sewerage Systems
512	Motion Pictures, theaters, production
56	Administrative and Support, Waste Management and Remediation Services
711	Arts, Sports and Promoters of Events
712	Museums, Historical Sites, Zoos, Gardens
713	Amusement and Recreation, except coin-operated machines & gambling
812	Personal Care, Barber, Beauty, Laundry

RATE CLASS 5

<u>NAICS</u>	<u>Business Sector</u>
49	Warehousing and Couriers

RATE CLASS 6

<u>NAICS</u>	<u>Business Sector</u>
511	Information, Newspapers, Publishers
522	Mortgage Brokers and Credit Card Issuing, except banks and pawnshops
523	Security and Commodity Brokers
61	Education Services
62	Health Care and Social Assistance

RATE CLASS 7

<u>NAICS</u>	<u>Business Sector</u>
515	Radio and Television Broadcasting
516	Internet Publishers
518	Internet Service Providers and Data Processing Services, on line
52421	Insurance Agencies, except brokers for non-admitted insurers
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises

RATE CLASS 8

<u>NAICS</u>	<u>Rate</u>	<u>Business Sector</u>
2211	8.00	Electric Utilities
2212	8.00	Gas Utilities
23	8.01	Construction, all types
423930	8.03	Recyclable Material, Junk Dealers
4411	8.07	Automobile Dealers
4412	8.07	Other Motor Vehicle Dealers
45421	8.03	Vending Machines (distributors, sellers of products)
45439	8.06	Peddlers, Direct Selling
482	8.00	Rail Transportation
485112	8.00	Rail Transportation, Commuter
5171	8.00	Telecommunications, wired
5172	8.00	Telecommunications, cellular
5173	8.00	Telecommunications, resellers
5174	8.00	Telecommunications, satellite
5175	4	Cable Television – franchise required
5221	8.00	Banks and banking activities
522291	8.04	Consumer Lending (Title Loans, Check Cashing, etc.)
522298	8.04	Pawnshops
5241	8.00	Insurance Carriers
5622	8.02	Waste Treatment and Disposal
71119	8.06	Carnivals, Circuses
7131	8.09	Amusement Arcades, Parks (not gambling [Type I, II])
7132	8.09	Casinos, Other Gambling Industries (Nonpayout Amusement Machines [Type III])
71399	8.08	Billiards or Game Rooms, Pool Tables
722330	8.06	Peddlers, Mobile Food Stands
72241	8.08	Drinking Places, Bars (alcoholic)
812990-PA	8.05	Psychic Arts (fortune tellers, palm readers, etc.)
SB	8.10	Sexually Oriented, Adult Businesses

(7)

NAICS NUMERICAL INDEX

<u>NAICS Code</u>	<u>Rate Class</u>	<u>NAICS Sector Description</u>
11	4	Agriculture, Forestry, Fishing and Hunting (except 111,112 &114)
21	4	Mining
2211	8	Electric Utilities
2212	8	Gas Utilities
2213	4	Water and Sewerage Systems
23	8	Construction, all types
31-33	3	Manufacturing
42	1	Wholesale Trade, except junk
423930	8	Recyclable Material, Junk
44-45		Retail Trade (See type)
4411	8	Automobile Dealers
4412	8	Other Motor Vehicle Dealers and Farm Machinery
4413	2	Automotive Parts, Tire Stores
442	1	Furniture and Home Furnishing Stores
443	2	Electronics and Appliance Stores
444	2	Building Material, Garden Equipment and Supply
445	1	Food and Beverage Stores
446	1	Health and Personal Care Stores
447	1	Gasoline Stations
448	2	Clothing and Accessory Stores
451	1	Sporting Goods, Hobby, Book, Music Stores
452	2	General Merchandise Stores
453	2	Miscellaneous Store Retailers
454	2	Nonstore Retailers, except peddlers
45421	8	Vending Machines
45439	8	Peddlers, Direct Selling
48	3	Transportation, except rail
482	8	Rail Transportation
49	5	Warehousing and Couriers
511	6	Information, Newspapers, Publishers
512	4	Motion Pictures, theaters, production, music, recording
515	7	Radio and Television Broadcasting
516	7	Internet Publishers
5171	8	Telecommunications, wired
5172	8	Telecommunications, cellular
5175	8	Cable Television
518	7	Internet Service Providers and Data Processing Services, on line
522	6	Mortgage Brokers, Credit Card Issuing, except banks and pawnshops
522291	8	Consumer Lending

522298	8	Pawnshops
523	6	Security and Commodity Brokers
5241	8	Insurance Carriers
5242	7	Insurance Agencies, except brokers for non-admitted insurers
52421	8	Brokers for Non-admitted Insurance Carriers
53	7	Real Estate and Rental
54	7	Professional, Scientific, and Technical Services
55	7	Management of Companies and Enterprises
56	4	Administrative and Support, Waste Management and Remediation Services
5622	8	Waste Treatment and Disposal
61	6	Education Services
62	6	Health Care and Social Assistance
711	4	Arts, Sports and Promoters of Events
71119	8	Carnivals, Circuses
712	4	Museums, Historical Sites, Zoos, Gardens
713	4	Amusement and Recreation, except coin-operated machines & gambling
7131	8	Amusement Arcades, except gambling [Sec. 12-21-2720(A)(1) and (2)]
7132	8	Nonpayout Amusement Machines [Sec. 12-21-2720(A)(3)]
71399	8	Billiard Parlor, Pool Tables
721	1	Accommodation, Hotel, Motel, Inn, Camp
722	1	Eating Places, Food Services, Restaurants, Caterers, except drinking places
72241	8	Drinking Places, Bars (alcoholic)
811	2	Repair and Maintenance Services
812	4	Personal Care, Barber, Beauty, Laundry
812990-PA	8	Psychic Arts: fortune tellers, palm readers, etc.
813	1	Membership Organizations
92	1	Public Administration
SB	8	Sexually Oriented, Adult Businesses

(8)

NAICS ALPHABETICAL INDEX

NAICS Code	Rate Class	Business Activity
A		
311611	3	Abattoirs
611310	6	Academies, college or university
511140	6	Address list publishers
561110	4	Administrative management services
541810	7	Advertising agencies
323110	3	Advertising materials printing
511120	6	Advertising periodical publishers
541850	7	Advertising services, indoor or outdoor display
713940	4	Aerobic dance and exercise centers
423860	1	Aeronautical equipment and supplies, wholesaling
524210	7	Agencies, insurance
531210	7	Agencies, real estate
711410	4	Agents for artists, authors, entertainers, models, sports and public figures, etc.
11	4	Agriculture (See type of operation)
111	4	Crop production (exempt)
112	4	Animal production (exempt)
113	4	Forestry and logging
114	4	Fishing, hunting and trapping (exempt)
115	4	Agriculture and forestry support activities
423820	1	Agricultural machinery and equipment, sale
811412	2	Air-conditioner, window, repair and maintenance services
238220	8	Air-conditioning installation contractors
481211	3	Aircraft charter services, passenger
441229	8	Aircraft dealers, retail
423860	1	Aircraft equipment and supplies, wholesaling
488119	3	Aircraft hangar rental
488190	3	Aircraft maintenance and repair services
532411	7	Aircraft rental and leasing
722310	1	Airline food service contractors
561599	4	Airline ticket offices
485999	3	Airport limousine services (shuttle)
561621	4	Alarm systems sales with installation, maintenance, or monitoring services
441221	8	All-terrain vehicle (ATV) dealers
621910	6	Ambulance services, air or ground
713120	8	Amusement device parlors (except gambling), coin-operated; arcades

NAICS Code	Rate Class	Business Activity
713290	8	Amusement, gambling machines, coin-operated (video poker) – PROHIBITED
812910	4	Animal grooming services
541940	7	Animal hospitals
561421	4	Answering services, telephone
238990	8	Antenna installation construction contractors
444112	2	Antenna, satellite, sales and installation
441120	8	Antique auto dealers
811420	2	Antique furniture repair and restoration shops
453310	2	Antique shops
531110	7	Apartment rental or leasing
448150	2	Apparel accessory stores
812320	4	Apparel pressing services
448130	2	Apparel stores, children's and infants' clothing
448110	2	Apparel stores, men's and boys' clothing
453310	2	Apparel stores, used clothing
448120	2	Apparel stores, women's and girls' clothing
532210	7	Appliance rental
443111	2	Appliance stores, household-type
453310	2	Appliance stores, household-type, used
811412	2	Appliance, household-type, repair and maintenance services
423720	1	Appliances, gas (except dryers, freezers, refrigerators), wholesaling
423620	1	Appliances, household-type (except gas ranges, gas water heaters), wholesaling
541990	7	Appraisal (except real estate) services
531320	7	Appraisal services, real estate
712130	4	Aquariums
541990	7	Arbitration and conciliation services (except by attorney, paralegal)
713120	8	Arcades, amusement
541310	7	Architectural (except landscape) services
541320	7	Architectural services, landscape
711310	4	Arena operators
811310	2	Armature rewinding services
561613	4	Armored car services
611610	6	Art (except commercial or graphic) instruction
453920	2	Art dealers
712110	4	Art galleries (except retail)
453920	2	Art galleries retailing art
511199	6	Art publishers
611519	6	Art schools, commercial or graphic
541430	7	Art studios, commercial

NAICS Code	Rate Class	Business Activity
453998	2	Art supply stores
711510	4	Artist
453220	2	Arts and crafts, retail
711310	4	Arts event managers with facilities
711320	4	Arts event managers without facilities
562910	4	Asbestos removal contractors
623311	6	Assisted-living facilities with on-site nursing facilities
623312	6	Assisted-living facilities without on-site nursing care facilities
522320	6	ATM machine operator
541110	7	Attorneys' private practices
453998	2	Auction houses (general merchandise)
423990	1	Audio and video tapes and disks, prerecorded, wholesaling
443112	2	Audio equipment stores (except automotive)
532490	7	Audio visual equipment rental or leasing
541211	7	Auditing services (CPA services), accounts
441310	2	Auto supply stores
423420	1	Automatic teller machines (ATM) wholesaling
493190	5	Automobile dead storage
441110	8	Automobile dealers, new only or new and used
441120	8	Automobile dealers, used only
611692	6	Automobile driving schools
522220	6	Automobile finance leasing companies
522220	6	Automobile financing
423120	1	Automobile glass wholesaling
532112	7	Automobile leasing
812930	4	Automobile parking garages or lots
441310	2	Automobile parts dealers
532111	7	Automobile rental
485320	3	Automobile rental with driver (except shuttle service, taxis)
561491	4	Automobile repossession services
561920	4	Automobile show promoters
811121	2	Automotive body shops
811118	2	Automotive brake repair shops
711212	4	Automobile racetracks
811192	2	Automotive detailing services (cleaning, polishing)
811112	2	Automotive exhaust system repair and replacement shops
811118	2	Automotive front end alignment shops
811122	2	Automotive glass shops
811191	2	Automotive oil change and lubrication shops
811121	2	Automotive paint shops
423120	1	Automotive parts, new, wholesaling

NAICS Code	Rate Class	Business Activity
811118	2	Automotive radiator repair shops
811111	2	Automotive repair and replacement shops, general
441320	2	Automotive tire dealers
811113	2	Automotive transmission repair shops
811118	2	Automotive tune-up shops
811121	2	Automotive upholstery shops
811192	2	Automotive washing and polishing
611512	6	Aviation schools
B		
624410	6	Babysitting services, child day care
812990	4	Bail bonding services
445210	1	Baked ham stores
445291	1	Bakery stores, retailing only
611610	6	Ballet schools (except academic)
711130	4	Bands, dance
812111	4	Barber shops
722410	8	Bars, drinking places, lounges, taverns, alcoholic
532292	7	Beach chair, umbrella rental
448190	2	Beachwear stores, retail
812112	4	Beauty salons
721191	1	Bed and breakfast inns
517221	8	Beeper (i.e., radio pager) communication carriers
722330	1	Beverage stands, nonalcoholic, mobile
451110	1	Bicycle (except motorized) shops
532292	7	Bicycle rental
811490	2	Bicycle repair and maintenance shops without retailing bicycles
441221	8	Bicycle shops, motorized
561440	4	Bill collection services
541850	7	Billboard display advertising services
713990	8	Billiard rooms, parlors
541219	7	Billing services
713290	8	Bingo halls, parlors
621410	6	Birth control clinics
561439	4	Blueprinting services
621999	6	Blood pressure screening services
812990	4	Blood pressure testing machine concession, coin-operated
115210	4	Boarding horses
721310	1	Boarding houses
611110	6	Boarding schools, elementary or secondary
812910	4	Boarding services, pet
441222	8	Boat dealers, new and used
441222	8	Boat trailer dealers

NAICS Code	Rate Class	Business Activity
487210	3	Boat, fishing charter, sightseeing, dinner cruises, operation
811490	2	Boat, pleasure, repair & maintenance, not retailing new boats
713930	4	Boating clubs with marinas
713990	4	Boating clubs without marinas
423860	1	Boats (except pleasure) wholesaling
336612	3	Boats (i.e., suitable or intended for personal use) manufacturing
713940	4	Body building studios, physical fitness
811121	2	Body shops, automotive
238220	8	Boiler contractors
523120	6	Bond brokerages
493110	5	Bonded warehousing, general merchandise
323121	3	Book binding shops
511130	6	Book publishers
451211	1	Book stores
541219	7	Bookkeeping services
323117	3	Books printing without publishing
424920	1	Books, wholesaling
235930	8	Boring contractors, building construction
424490	1	Bottled water (except water treating) wholesaling
454390	2	Bottled water providers, direct selling
713950	4	Bowling alleys, centers
423910	1	Bowling equipment and supplies, wholesaling
451110	1	Bowling equipment and supply stores
711310	4	Boxing event promoters
238140	8	Bricklaying construction contractors
423320	1	Bricks (except refractory) wholesaling
327121	3	Bricks, clay, manufacturing
448190	2	Bridal gown shops (except custom)
532220	7	Bridal wear rental
523120	6	Brokerages, securities
524210	7	Brokers' offices, insurance (see Class 8 for non-admitted rate)
522310	6	Brokers' offices, loan, mortgage
531210	7	Brokers' offices, real estate
		Brokers - see heading under type of operation
561720	4	Building cleaning services, janitorial
236210	8	Building construction, industrial, general construction contractors
236115	8	Building construction, residential
444110	2	Building materials supply dealers, home centers
424710	1	Bulk gasoline stations

NAICS Code	Rate Class	Business Activity
532412	7	Bulldozer rental or leasing without operator
561621	4	Burglar alarm sales with installation, maintenance, or monitoring
485510	3	Bus charter services (except scenic, sightseeing)
561599	4	Bus ticket offices
611410	6	Business colleges or schools
541611	7	Business management consulting services
445210	1	Butcher shops
C		
541211	7	CPAs' (certified public accountants) offices
485310	3	Cab (taxi) services
238350	8	Cabinet work on site construction contractors
517510	8	Cable TV providers (except networks)
237130	8	Cable laying
722310	1	Cafeteria food service contractors (e.g., office, hospital, school)
722212	1	Cafeterias
532210	7	Camcorder rental
423410	1	Camera equipment and supplies, photographic, wholesaling
443130	2	Camera shops, photographic
532120	7	Camper rental
721211	1	Campgrounds
713990	4	Camps (except instructional), day
445292	1	Candy stores, packaged, retailing only
424450	1	Candy wholesaling
532292	7	Canoe rental
722330	1	Canteens, mobile
424990	1	Canvas products wholesaling
454390	8	Canvassers (door-to-door), direct retail sale of merchandise
811192	2	Car detailers
532112	7	Car leasing
532111	7	Car rental agencies
811111	2	Car repair shops, general
811192	2	Car washes
453220	2	Card shops, greeting
424120	1	Cards, greeting, wholesaling
711190	8	Carnival traveling shows
238130	8	Carpentry, framing
238350	8	Carpentry, finish
532490	7	Carpet and rug cleaning equipment rental
561740	4	Carpet cleaning plants, services, including on premises cleaning

NAICS Code	Rate Class	Business Activity
442210	1	Carpet stores
722211	1	Carryout restaurants
423850	1	Caskets, burial, wholesaling
532230	7	Cassette, prerecorded video, rental
722320	1	Caterers
238310	8	Ceiling construction contractors
444190	2	Ceiling fan stores
517212	8	Cellular telephone services
443112	2	Cellular telephone stores
423320	1	Cement wholesaling
812220	4	Cemeteries
423320	1	Ceramic construction materials (except refractory) wholesaling
444190	2	Ceramic tile stores
523930	6	Certified financial planners, customized, fees paid by client
541211	7	Certified public accountants' (CPA) offices
522210	6	Charge card issuing
481212	3	Charter air freight services
481211	3	Charter air passenger services
485510	3	Charter bus services (except scenic, sightseeing)
541710	7	Chemical research and development laboratories or services
424690	1	Chemicals (household, industrial, photographic) wholesaling
424910	1	Chemicals, agricultural, wholesaling
424440	1	Chicken & chicken products (except packaged frozen) wholesaling
112310	4	Chicken egg production
487210	3	Charter fishing boat operation
522390	6	Check cashing services
112320	4	Chicken production (except egg laying)
311615	3	Chickens, slaughtering and dressing
624410	6	Child day care
561790	4	Chimney cleaning services
442299	1	Chinaware stores
621310	6	Chiropractors' offices (centers, clinics)
453220	2	Christmas stores
111421	4	Christmas tree growing
424990	1	Christmas trees (artificial, cut) wholesaling
454390	2	Christmas trees, cut, direct selling
453991	2	Cigarette stands, permanent
424940	1	Cigarettes wholesaling
711190	8	Circuses

NAICS Code	Rate Class	Business Activity
524291	7	Claims adjusting, insurance
812320	4	Cleaners, drycleaning and laundry service
561790	4	Cleaning (power sweeping, washing) buildings, parking lots
561740	4	Cleaning carpets
561720	4	Cleaning homes, offices, new building interiors, shopping centers
561740	4	Cleaning services, carpet and rug
561790	4	Cleaning swimming pools
621498	6	Clinics/centers, health practitioners practicing in same office
519190	7	Clipping services, news
811490	2	Clock repair shops without retailing new clocks
448310	2	Clock shops
513220	8	Closed circuit television (CCTV)
		Clothing – see also apparel
448150	2	Clothing accessories stores
811490	2	Clothing repair shops, alterations only
448140	2	Clothing stores, family
424320	1	Clothing, men's and boys', wholesaling
424330	1	Clothing accessories, women's, children's, infants', wholesaling
454319	2	Coal dealers, direct selling
448190	2	Coat stores
722410	8	Cocktail lounges
722213	1	Coffee shops, on premise brewing
713120	8	Coin-operated amusement devices; arcade (parlor), nongambling
812310	4	Coin-operated drycleaners and laundries
423990	1	Coin-operated game machines wholesaling
713990	8	Coin-operated nongambling amusement device operators
812990	4	Coin-operated personal service machine (e.g., photo, scales, etc.)
493120	5	Cold storage locker services
453220	2	Collectible gift shops (e.g., crystal, pewter, porcelain)
561440	4	Collection agencies
811310	2	Commercial & industrial machinery repair & maintenance services
236220	8	Commercial and institutional building construction management
541430	7	Commercial art services
311812	3	Commercial bakeries
236220	8	Commercial building construction
531120	7	Commercial building rental or leasing

NAICS Code	Rate Class	Business Activity
561450	4	Commercial credit reporting bureaus
541922	7	Commercial photography services
531312	7	Commercial property managing
531210	7	Commercial real estate agencies
512110	4	Commercials, television, production
523140	6	Commodity contracts brokers' offices
238210	8	Communication equipment construction contractors
811213	2	Communication equipment repair and maintenance services
236900	1	Communications equipment wholesaling
485113	3	Commuter bus operation
423990	1	Compact discs (CDS), prerecorded, wholesaling
424690	1	Compressed gases (except LP gas) wholesaling
541519	7	Computer consultant
811212	2	Computer equipment repair and maintenance services
443120	2	Computer equipment stores
518111	7	Computer - internet service providers (ISP)
611420	6	Computer operator training
541511	7	Computer program or software development, custom
532420	7	Computer rental or leasing
611519	6	Computer repair training
541513	7	Computer systems facilities management and operation services
518210	7	Computer time leasing
532230	7	Computer video game rental
541512	7	Computer-aided design systems integration design services
334111	3	Computers, manufacturing
443120	2	Computers, retailing
423430	1	Computers, wholesaling
713990	8	Concession operators, amusement device (except gambling), ride
722330	1	Concession stands, food, mobile
327320	3	Concrete batch plants, ready-mix manufacture and distribution
423320	1	Concrete building products wholesaling
238990	8	Concrete finishing construction contractors
531311	7	Condominium managers' offices
531120	7	Conference center, no promotion of events, rental or leasing
453310	2	Consignment shops, used
532412	7	Construction machinery and equipment rental without operator
811310	2	Construction machinery & equipment repair,

NAICS Code	Rate Class	Business Activity
		maintenance services
423810	1	Construction machinery and equipment wholesaling
236220	8	Construction management firms, commercial and institutional
561450	4	Consumer credit reporting bureaus
522291	8	Consumer finance companies
623311	6	Continuing care retirement communities
23	8	Contractors, construction and special trade - all types
623110	6	Convalescent homes or convalescent hospitals
445120	1	Convenience food stores
447110	1	Convenience food with gasoline stations
561920	4	Convention promoters, managers, services
532420	7	Copier rental or leasing
561439	4	Copy shops
423420	1	Copying machines wholesaling
551114	7	Corporate offices
446120	1	Cosmetics stores
424210	1	Cosmetics wholesaling
812112	4	Cosmetology salons or shops (beauty shops)
611511	6	Cosmetology schools
448150	2	Costume jewelry stores
423940	1	Costume jewelry wholesaling
532220	7	Costume rental
115111	4	Cotton ginning
624190	6	Counseling services
238990	8	Counter top construction contractors
713910	4	Country clubs
492110	5	Courier services
561920	4	Craft fair managers, organizers, promoters
451120	1	Craft supply stores
532412	7	Crane rental or leasing without operator
561450	4	Credit agencies, investigating services, reporting bureaus
522210	3	Credit card issuing (other than banks)
812220	6	Crematories (except combined with funeral homes)
115112	4	Crop dusting
111	4	Crop production, agriculture
561599	4	Cruise ship ticket offices
453220	2	Curio shops
442291	1	Curtain and drapery stores, packaged
812320	4	Curtain cleaning services
561720	4	Custodial services
337212	3	Custom architectural millwork and fixtures, manufacturing on a job shop basis
236115	8	Custom built house construction

NAICS Code	Rate Class	Business Activity
315211	3	Cut and sew apparel contractors, men's and boys'
315212	3	Cut and sew apparel contractors, women's, girls', and infants'
D		
445299	1	Dairy product stores
424430	1	Dairy products, wholesaling
711130	4	Dance bands
713940	4	Dance centers, aerobic
713990	4	Dance halls, dance schools, studios
518210	7	Data processing computer services
511140	6	Database and directory publishers
624120	6	Day care centers, adult
624410	6	Day care centers, child or infant
541410	7	Decorating consulting services, interior
722211	1	Delicatessen restaurants
492210	5	Delivery service
238910	8	Demolition of buildings or other structures, construction contractors
339116	3	Dental laboratories
621210	6	Dentists' offices (e.g., centers, clinics)
423450	1	Dentists' professional supplies wholesaling
452110	2	Department stores
621111	6	Dermatologists' offices
561410	4	Desktop publishing services
561611	4	Detective agencies
621420	6	Detoxification centers and clinics
811198	2	Diagnostic centers without repair, automotive
812331	4	Diaper supply services
561410	4	Dictation services
812191	4	Diet centers, non-medical
323115	3	Digital printing
722110	1	Diners, full service
487210	3	Dinner cruises
711110	4	Dinner theaters
541860	7	Direct mail advertising services
454390	8	Direct selling of merchandise (door-to-door, vehicles, stalls, street vendors)
511140	6	Directory and database publishers
713990	4	Discotheques (except those serving alcoholic beverages)
812990	4	Discount buying services
452110	2	Discount department stores
488310	3	Docking facility operations
561439	4	Document copying services
452990	2	Dollar stores

NAICS Code	Rate Class	Business Activity
238350	8	Door and window construction contractors
722110	1	Doughnut shops
541340	7	Drafting services
561790	4	Drain cleaning services
237990	8	Dredging, general construction contractors
722410	8	Drinking places (i.e., bars, lounges, taverns), alcoholic
722211	1	Drive-in restaurants
611692	6	Driver education
713990	4	Driving ranges, golf
446110	1	Drug stores
424210	1	Drugs wholesaling
812320	4	Drycleaners
238310	8	Drywall construction contractors\
561790	4	Duct cleaning services
E		
812199	4	Ear piercing services
532412	7	Earth moving equipment rental or leasing without operator
237990	8	Earth moving not connected with building construction
722110	1	Eating places
611699	6	Educational services, miscellaneous
112310	4	Egg production, chicken
811310	2	Electric motor repair and maintenance services
221122	8	Electric power distribution systems - franchise
444190	2	Electrical supply stores
238210	8	Electrical repair construction contractors
811118	2	Electrical repair shops, automotive
444190	2	Electrical supply stores
713120	8	Electronic game arcades, nongambling
423690	1	Electronic parts, wholesaling
811412	2	Electronic repair
443112	2	Electronic stores
238290	8	Elevator, escalator installation contractors
812210	4	Embalming services
561310	4	Employment agencies
811111	2	Engine repair and replacement shops, automotive
811411	2	Engine repair, small engine (e.g., lawnmowers)
541330	7	Engineering services
711510	4	Entertainers, independent
541620	7	Environmental consulting services
562910	4	Environmental remediation services
115310	4	Estimating timber
713940	4	Exercise centers
532292	7	Exercise equipment rental

NAICS Code	Rate Class	Business Activity
451110	1	Exercise equipment stores
811112	2	Exhaust system repair and replacement shops, automotive
561710	4	Exterminating services
F		
451130	1	Fabric shops
424310	1	Fabrics, textile (except burlap, felt), wholesaling
811213	2	Facsimile machine repair and maintenance services
621410	6	Family planning counseling services
441229	8	Farm machinery, retail
424910	1	Farm supplies wholesaling
722211	1	Fast food restaurants
444220	2	Feed stores
237990	8	Fence construction contractors
561730	4	Fertilizing lawns
711310	3	Festival promoters
238210	8	Fiber optic cable construction contractors
522291	6	Finance companies
523930	6	Financial investment or planning services
313311	3	Finishing plants, broadwoven fabric
561621	4	Fire alarm sales, installation, maintenance, or monitoring services
454319	2	Firewood dealers, direct selling
453998	2	Fireworks shops
487210	3	Fishing boat charter operation
451110	1	Fishing supply stores
445220	1	Fish markets
713940	4	Fitness centers
531120	7	Flea market space, rental or leasing
454390	8	Flea markets, direct selling - peddlers
713210	8	Floating casinos (i.e., gambling cruises, riverboat casinos)
238330	8	Floor laying, finishing, or refinishing construction contractors
561422	4	Floral wire services
453110	2	Florists
453110	2	Flower shops
561920	4	Flower show promoters
424930	1	Flowers wholesaling
611512	6	Flying instruction
445110	1	Food, grocery stores
446191	1	Food, health supplement stores
722330	1	Food carts, mobile
722310	1	Food service contractors, concession operator, or

NAICS Code	Rate Class	Business Activity
		cafeteria
448210	2	Footwear stores
424340	1	Footwear wholesaling
115310	4	Forestry services
532220	7	Formal wear rental
812990-PA		Fortune-telling services
533110	7	Franchise agreements, leasing, selling or licensing only
488510	3	Freight forwarder
445230	1	Fruit and vegetable markets or stands, permanent
454311	2	Fuel oil (i.e., heating) dealers, direct selling
424720	1	Fuel oil wholesaling
812210	4	Funeral homes
532299	7	Furniture rental centers
442110	1	Furniture and appliance stores, new
561740	4	Furniture cleaning services
811420	2	Furniture refinishing, repair, or reupholstery shops
453310	2	Furniture stores, used
G		
713290	8	Gambling device arcades or parlors, coin-operated
562111	4	Garbage collection services
444220	2	Garden centers
811411	2	Garden equipment repair and maintenance services
561730	4	Garden maintenance services
444210	2	Garden power equipment stores
532490	7	Garden tractor rental or leasing
811490	2	Garment alteration and/or repair shops
812320	4	Garment cleaning services
237120	8	Gas main construction
221210	8	Gas, natural, distribution - franchise
424710	1	Gasoline bulk stations and terminals
447110	1	Gasoline stations with convenience stores
447190	1	Gasoline stations without convenience stores
424720	1	Gasoline wholesaling (except bulk stations, terminals)
452990	2	General stores
541370	7	Geographic information system (GIS) base mapping services
453220	2	Gift shops and greeting card shops
115111	4	Ginning cotton
238150	8	Glass installation (except automotive) construction contractors
811122	2	Glass shops, automotive
444190	2	Glass stores
442299	1	Glassware stores
713910	4	Golf courses and country clubs

NAICS Code	Rate Class	Business Activity
713990	4	Golf courses, miniature, pitch-n-putt, driving ranges
451110	1	Golf pro shops, sporting goods stores
445299	1	Gourmet food stores
311211	3	Grain mills
541430	7	Graphic art and related design services
424410	1	Groceries, general-line, wholesaling
445110	1	Grocery stores
624410	6	Group day care centers, child or infant
623110	6	Group homes for the disabled
561612	4	Guard services
721199	1	Guest houses
713990	4	Guide services
451110	1	Gun shops, gunsmiths
H		
621491	6	HMO (health maintenance organization)
812112	4	Hair stylist services, hairdresser
448150	2	Handbag stores
423710	1	Hardware (except motor vehicle) wholesaling
444130	2	Hardware stores
562112	4	Hazardous waste collection services
446110	1	Health and beauty aids stores
713940	4	Health club facilities, physical fitness
446191	1	Health food stores
721110	1	Health spas
237990	8	Heavy construction equipment rental with operator
532412	7	Heavy construction equipment rental without operator
811310	2	Heavy machinery and equipment repair and maintenance services
481211	3	Helicopter passenger carriers
237310	8	Highway construction
451120	1	Hobby shops
551112	7	Holding companies
452990	2	Home and auto supply stores
442299	1	Home furnishings, miscellaneous retail
621610	6	Home health care agencies
444110	2	Home improvement centers
621399	6	Home nursing services
623110	6	Homes for the aged
487110	3	Horse-drawn carriage operation
621610	6	Hospice care services, in home
524114	8	Hospital and medical service plans, direct (insurance)
622110	6	Hospitals, general medical and surgical
721199	1	Hostels
453998	2	Hot tub stores

NAICS Code	Rate Class	Business Activity
561110	4	Hotel management services
721110	1	Hotels
238990	8	House moving construction contractors
454390	8	House-to-house direct selling
561720	4	Housekeeping services
442299	1	Housewares stores
713990	4	Hunting clubs, recreational
114210	4	Hunting preserves
I		
722213	1	Ice cream parlors
722330	1	Ice cream truck vendors
541213	7	Income tax return preparation services
811310	2	Industrial equipment and machinery repair, maintenance services
541710	7	Industrial research and development
624410	6	Infant day care services
518111	7	Information access services, on-line
541512	7	Information management computer systems integration design services
721191	1	Inns, bed and breakfast
115112	4	Insect control for crops
561710	4	Insect extermination services
522220	6	Installment sales financing
238310	8	Insulation construction contractors
524210	7	Insurance agencies
524114	8	Insurance carriers, health, direct
524113	8	Insurance carriers, life, disability, direct
524126	8	Insurance carriers, property and casualty, fidelity, surety, direct
524127	8	Insurance carriers, title, direct
524291	7	Insurance claims adjusting
541410	7	Interior decorator, design services
518111	7	Internet service providers (ISP)
516110	7	Internet publishers
561611	4	Investigators, private
523930	6	Investment advice consulting services
J		
423850	1	Janitorial equipment and supplies wholesaling
561720	4	Janitorial services
811490	2	Jewelry repair shops
448310	2	Jewelry stores
423940	1	Jewelry wholesaling
624310	6	Job counseling, vocational rehabilitation
423930	8	Junk dealers, wholesaling

NAICS Code	Rate Class	Business Activity
K		
611620	6	Karate schools
812910	4	Kennels, pet boarding Kerosene - see fuel oil
811490	2	Key duplicating shops
621492	6	Kidney dialysis centers and clinics
611110	6	Kindergartens
444190	2	Kitchen cabinet (except custom) stores
337110	3	Kitchen cabinets, stock or custom wood, manufacturing
442299	1	Kitchenware stores Knitting mills - see textile mills
L		
621399	6	LPNs' (licensed practical nurses) offices
561330	4	Labor leasing services
621511	6	Laboratories, medical
541380	7	Laboratories, testing (except medical)
423450	1	Laboratory equipment, dental and medical, wholesaling
442299	1	Lamp shops, electric
238990	8	Land clearing and drainage construction contractors
531190	7	Land rental or leasing
237210	8	Land subdividers and developers (except cemeteries)
541370	7	Land surveying services
541320	7	Land use planning services
562212	8	Landfills
541320	7	Landscape architectural services
561730	4	Landscape installation, care and maintenance services
812320	4	Laundries
812310	4	Laundromats
812331	4	Laundry services, linen supply
541110	7	Law offices
811411	2	Lawn and garden equipment repair and maintenance services
561730	4	Lawn care services
444220	2	Lawn supply stores
532490	7	Leasing equipment
532112	7	Leasing automobiles
444190	2	Lighting fixture stores
423610	1	Lighting fixtures, electric, wholesaling
532111	7	Limousine rental without driver
485320	3	Limousines for hire with driver (except taxis)
442299	1	Linen stores
448190	2	Lingerie stores
424710	1	Liquefied petroleum gas (LPG) bulk stations and terminals

NAICS Code	Rate Class	Business Activity
454312	2	Liquefied petroleum gas (LPG) dealers, direct selling
424720	1	Liquefied petroleum gas (LPG) wholesaling
424520	1	Livestock auctions
522310	6	Loan brokers' or agents' offices
522291	6	Loan companies (i.e., consumer, personal, small, student)
561622	4	Locksmith services
113310	4	Logging
517110	8	Long-distance telephone carriers (except wireless)
517310	8	Long-distance telephone resellers (except satellite)
488320	3	Longshoremen services
722410	8	Lounges, cocktail
448320	2	Luggage stores
423310	1	Lumber (e.g., dressed, finished, rough) wholesaling
444190	2	Lumber retailing yards
M		
332710	3	Machine shops
811310	2	Machine tools repair and maintenance services
423420	1	Machines, office, wholesaling
454390	8	Magazine, sales or subscriptions, door-to-door
451212	1	Magazine stands
424920	1	Magazines wholesaling
561720	4	Maid services
532420	7	Mailing equipment rental or leasing
511140	6	Mailing list compiling services
561110	4	Management services (except complete operation of business)
531312	7	Managers' offices, commercial real estate
531311	7	Managers' offices, residential real estate
561920	4	Managers, convention, trade fair or show
711410	4	Managers, entertainers, public figures, sports figures
812113	4	Manicurist services
423390	1	Manufactured (mobile) homes wholesaling
453930	2	Manufactured (mobile) home dealers
531190	7	Manufactured (mobile) home parks, sites rental or leasing
31	3	Manufacturing - food, beverages, tobacco products, textiles, apparel, leather goods
32	3	Manufacturing - wood products, manufactured (mobile) homes, prefabricated (modular) buildings, paper, printing, petroleum products, chemicals, gases, dyes, plastics, synthetic rubber, synthetic fibers, fertilizer, pesticides, medicine, paint, soap, film, rubber products, clay and ceramic products, glass, cement, concrete products, mineral products, etc.

NAICS Code	Rate Class	Business Activity
33	3	Manufacturing - metals and metal products, small arms, ammunition, farm machinery, construction machinery, industrial machinery, commercial & service machinery, office machines, heating and air-conditioning equipment, tools, engines, pumps, elevators, computer and electronic products, communications equipment, audio and video equipment, instruments, timing devices, lighting equipment, appliances, electrical equipment, batteries, wire, transportation equipment and motor vehicles, trailers and campers, aircraft and parts, military equipment, home and office furniture, household products, medical equipment and supplies, jewelry, athletic goods, toys and games, signs, musical instruments, caskets, and Misc.
713930	4	Marina
441222	8	Marine supply dealers, boat dealers
423320	1	Mason's materials wholesaling
444190	2	Masonry (block, brick, stone) dealers
238140	8	Masonry construction contractors
448120	2	Maternity shops
442110	1	Mattress stores
812220	4	Mausoleums
624210	6	Meal delivery programs
445210	1	Meat markets
424470	1	Meats and meat products wholesaling
238210	8	Mechanical construction contractors
541330	7	Mechanical engineering services
531120	7	Medical building rental or leasing
621111	6	Medical doctors' offices
423450	1	Medical equipment and supplies wholesaling
621511	6	Medical laboratories
813410	1	Membership associations, civic or social
812220	4	Memorial gardens (i.e., burial places)
561421	4	Message services, telephone answering
492210	5	Messenger service
423510	1	Metals, ferrous and nonferrous, wholesaling
561990	4	Meter reading services, contract
311511	3	Milk processing
423840	1	Mill supplies wholesaling
713990	4	Miniature golf courses
531130	7	Miniwarehouse rental or leasing
722330	1	Mobile food stands
531190	7	Mobile (manufactured) home parks, site rental or leasing
453930	2	Mobile (manufactured) home dealers

NAICS Code	Rate Class	Business Activity
532120	7	Mobile home rental, except on site
238990	8	Mobile home site setup and tie down construction contractors
484220	3	Mobile home towing services
517212	8	Mobile telephone communication carriers
236115	8	Modular house assembly and installation on site, construction
522390	6	Money order issuance services, not related to banking
453998	2	Monument (burial marker) dealers
423990	1	Monuments and grave markers wholesaling
327991	3	Monuments and tombstone, cut stone manufacturing
441221	8	Moped dealers
532292	7	Moped rental
522292	6	Mortgage banking (nondepository mortgage lending)
522310	6	Mortgage brokers' or agents' offices (independent)
812210	4	Mortuaries
721110	1	Motels
512199	4	Motion picture booking agencies
512131	4	Motion picture theaters
484110	3	Motor freight carrier, general
441210	8	Motor home dealers
532120	7	Motor home rental
811310	2	Motor repair and maintenance services
441221	8	Motor scooter dealers
423120	1	Motor vehicle parts and accessories, wholesaling
488410	3	Motor vehicle towing services
423110	1	Motor vehicles wholesaling
441221	8	Motorcycle dealers
532292	7	Motorcycle rental
811490	2	Motorcycle repair shops
561730	4	Mowing services
811112	2	Muffler repair and replacement shops
611610	6	Music instruction
451220	1	Music stores (e.g., cassette, compact disc, record, tape)
532299	7	Musical instrument rental
811490	2	Musical instrument repair shops
423990	1	Musical recordings wholesaling
711130	4	Musicians, independent
N		
221210	8	Natural gas distribution systems - franchise
621399	6	Naturopaths' offices (e.g., centers, clinics)
448150	2	Neckwear stores
451130	1	Needlecraft sewing supply stores
621111	6	Neurologists' offices (e.g., centers, clinics)

NAICS Code	Rate Class	Business Activity
519110	7	News service, syndicate
511120	6	Newsletter publishers
541840	7	Newspaper advertising representatives (independent of media owners)
711510	4	Newspaper columnists, independent (freelance)
511110	6	Newspaper publishers
424920	1	Newspapers wholesaling
451212	1	Newsstands
722410	8	Night clubs, alcoholic beverage
424990	1	Novelties wholesaling
453220	2	Novelty shops
561310	4	Nurse registries
444220	2	Nursery and garden centers
424930	1	Nursery stock (except plant bulbs, seeds) wholesaling
111421	4	Nursery stock growing
621610	6	Nursing agencies, primarily providing home nursing services
623110	6	Nursing homes
O		
621111	6	Obstetricians' offices
621340	6	Occupational therapists' offices
531120	7	Office building rental or leasing
561720	4	Office cleaning services
423420	1	Office equipment wholesaling
532420	7	Office furniture rental or leasing
442110	1	Office furniture stores
423210	1	Office furniture wholesaling
561320	4	Office help supply services
811212	2	Office machine repair & maintenance services (except communication equip.)
532420	7	Office machinery and equipment rental or leasing
423420	1	Office machines wholesaling
561110	4	Office management services
424120	1	Office supplies (except furniture, machines) wholesaling
453210	2	Office supply stores
811191	4	Oil change and lubrication shops, automotive
424710	1	Oil, petroleum, bulk stations and terminals
424720	1	Oil, petroleum, wholesaling (except bulk stations, terminals)
454311	2	Oil, heating, retail
518191	7	On-line access service providers
621111	6	Oncologists' offices
236115	8	Operative builders
621111	6	Ophthalmologists' offices

NAICS Code	Rate Class	Business Activity
423460	1	Optical goods (except cameras) wholesaling
446130	1	Optical goods stores (except offices of optometrists)
518210	7	Optical scanning services
621320	6	Optometrists' offices
621210	6	Orthodontists' offices
621111	6	Orthopedic physicians' offices
621111	6	Osteopathic physicians' (except mental health) offices
441222	8	Outboard motor dealers
811490	2	Outboard motor repair shops
541850	7	Outdoor display advertising services
451110	1	Outdoor sporting equipment stores
P		
621999	6	Pacemaker monitoring services
517211	8	Paging services
811121	2	Paint shops, automotive
444120	2	Paint stores
424950	1	Painter's supplies wholesaling
711510	4	Painters (i.e., artists), independent
238320	8	Painting, exterior and interior, construction contractors
812990-PA	8	Palm reading services
423930	1	Paper, scrap, wholesaling
812930	4	Parking garages, lots, automobile
441310	2	Parts and accessories dealers, automotive
532299	7	Party rental supply centers
445120	1	Party shops, convenience stores
621111	6	Pathologists', neuropathological, offices
561612	4	Patrol services, security
522298	8	Pawnshops
812990	4	Pay telephone equipment concession operators
513210	8	Pay television networks - franchise
621111	6	Pediatricians' offices
454390	8	Peddlers, direct selling of merchandise (door-to-door, from vehicles or stalls, street vendors)
611610	6	Performing arts schools (except academic)
517212	8	Personal communication services (PCS), communication carriers
561710	4	Pest control services
812910	4	Pet boarding services
812220	4	Pet cemeteries
812910	4	Pet grooming services
541940	7	Pet hospitals
453910	2	Pet shops
424990	1	Pet supplies (except pet food) wholesaling
812910	4	Pet training services

NAICS Code	Rate Class	Business Activity
		Petroleum – see Gas or Oil
424210	1	Pharmaceuticals wholesaling
446110	1	Pharmacies
424120	1	Photocopy supplies wholesaling
811212	2	Photocopying machine repair and maintenance services
561439	4	Photocopying services
812921	4	Photofinishing services, developing
541922	7	Photographers, commercial
541921	7	Photographers, portraits
423410	1	Photographic equipment and supplies wholesaling
532210	7	Photographic equipment rental
811211	2	Photographic equipment repair shops
443130	2	Photographic supply stores
541921	7	Photography services, studios
713940	4	Physical fitness facilities
621340	6	Physical therapy offices
621111	6	Physicians' (except mental health) offices
621399	6	Physicians' assistants' offices
621340	6	Physiotherapists' offices
532299	7	Piano rental
451140	1	Piano stores
442299	1	Picture frame shops, custom
453998	2	Picture frames, ready made - retail
424310	1	Piece goods wholesaling
451130	1	Piece goods stores
237990	8	Pier construction
237110	8	Pipeline (e.g., gas, oil, sewer, water) construction
722110	1	Pizza parlors
561310	4	Placement agencies or services, employment
561730	4	Plant and shrub maintenance services
621111	6	Plastic surgeons' offices
423930	1	Plastics scrap wholesaling
238220	8	Plumbing construction contractors - plumbers
423720	1	Plumbing equipment, fixtures, supplies wholesaling
444190	2	Plumbing supply stores
621391	6	Podiatrists' offices
561611	6	Polygraph services
561790	4	Pool cleaning
713990	8	Pool rooms
488310	3	Port facility operation
562991	4	Portable toilet renting and/or servicing
236220	8	Post office construction
445210	1	Poultry dealers
444210	2	Power equipment stores, outdoor

NAICS Code	Rate Class	Business Activity
237130	8	Power line construction
532490	7	Power washer rental or leasing
561790	4	Power washing building exteriors
624410	6	Pre-kindergarten, preschool centers
238120	8	Precast concrete product placement construction contractors
236116	8	Prefabricated building erection
444190	2	Prefabricated building dealers
323114	3	Print shops - commercial
561611	4	Private detective services
611110	6	Private schools, elementary or secondary
451110	1	Pro shops (e.g., golf, skiing, tennis)
541199	7	Process server services
621111	6	Proctologists' offices
445230	1	Produce markets
424480	1	Produce, fresh, wholesaling
541511	7	Programming services, custom computer
711310	4	Promoters of events
		Propane - see Liquefied Petroleum Gas
531311	7	Property manager
446199	1	Prosthetic stores
561730	4	Pruning services, ornamental tree and shrub
623220	6	Psychiatric convalescent homes or hospitals
621112	6	Psychiatrists' offices
812990-PA	8	Psychic Arts (fortune tellers, palm readers, etc.)
621330	6	Psychologists' offices
541211	7	Public accountants' (CPAs) offices, certified
541219	7	Public accountants' (except CPAs) private practices
541820	7	Public relations services
423990	1	Pulpwood wholesaling
562991	4	Pumping cesspools and septic tanks
Q		
323114	3	Quick printing - duplicating
811191	2	Quick-lube shops
523999	6	Quotation services, securities
R		
721211	1	RV (recreational vehicle) parks
532120	7	RV (recreational vehicle) rental or leasing
441210	8	RV dealers
711212	4	Racetracks (e.g., automobile, horse)
541380	7	Radiation testing laboratories or services
811118	2	Radiator repair shops, automotive
517211	8	Radio paging services communication carriers
811211	2	Radio repair and maintenance services

NAICS Code	Rate Class	Business Activity
515112	7	Radio stations
562211	4	Radioactive waste collecting and/or disposal
621111	6	Radiologists' offices
541380	7	Radon testing laboratories or services
482	8	Railroads
327320	3	Ready-mixed concrete manufacturing and distributing
531190	7	Real estate (except building) rental or leasing
531210	7	Real estate agents' or brokers' offices
531320	7	Real estate appraisal services
531390	7	Real estate listing services
531312	7	Real estate property managers' offices, commercial
531311	7	Real estate property managers' offices, residential
531130	7	Real estate rental or leasing of miniwarehouses & self-storage
531120	7	Real estate rental or leasing of any nonresidential building (except miniwarehouse)
531110	7	Real estate rental or leasing of residential building (more than one dwelling unit)
237210	8	Real property (except cemetery lots) development or subdivision
326212	3	Recapping tires
451220	1	Record stores
512240	4	Recording studios, sound
713990	4	Recreational day camps (except instructional)
423910	1	Recreational equipment and supplies (except vehicles) wholesaling
532292	7	Recreational goods rental
451110	1	Recreational goods stores - retail
713940	4	Recreational sports club facilities
441210	8	Recreational vehicle (RV) dealers
532120	7	Recreational vehicle (RV) rental or leasing
721211	1	Recreational vehicle parks
441210	8	Recreational vehicle parts and accessories stores
423110	1	Recreational vehicles wholesaling
423930	8	Recyclable material, junk, wholesaling
561310	4	Referral agencies or services, employment
722330	1	Refreshment stands, mobile
493120	5	Refrigerated warehousing
562111	4	Refuse collection services
562219	4	Refuse treatment and disposal, nonhazardous
624310	6	Rehabilitation job counseling and training, vocational
451211	1	Religious book stores
532310	7	Rent-all centers, miscellaneous rental
811	2	Repair services (see type of operation)

NAICS Code	Rate Class	Business Activity
561491	4	Repossession services
561599	4	Reservation services (e.g., airline, car rental, hotel, restaurant)
623110	6	Rest, retirement homes
722110	1	Restaurants
44-45		Retail (see type of operation)
4411	8	Automobile dealers
4412	8	Other motor vehicle dealers
4413	2	Automotive parts, tire stores
442	1	Furniture & home furnishing stores
443	2	Electronics & appliance stores
444	2	Building material, garden equipment & supply dealers
445	1	Food & beverage stores
446	1	Health & personal care stores
447	1	Gasoline stations
448	2	Clothing & clothing accessories stores
451	1	Sporting goods, hobby, book & music stores
452	2	General merchandise stores
44-45	2	Miscellaneous store retailers
	2	Nonstore retailers, except peddlers
811420	2	Reupholstery shops, furniture
713990	4	Riding stables
713990	4	Rifle clubs, recreational
713940	4	Roller skating rinks
238160	8	Roof spraying, painting or coating, construction contractors
444190	2	Roofing material dealers
423330	1	Roofing materials (except wood) wholesaling
721310	1	Rooming and boarding houses
561740	4	Rug cleaning services
442210	1	Rug stores
		S
441222	8	Sailboat dealers
532292	7	Sailboat rental
713930	4	Sailing clubs
444190	2	Sand, retail
423320	1	Sand wholesaling
722211	1	Sandwich shops
424490	1	Sandwich wholesaling
562212	4	Sanitary landfills
444112	2	Satellite antenna sales & installation
811411	2	Saw repair and maintenance
321113	3	Sawmills
611	6	Schools (see type)

NAICS Code	Rate Class	Business Activity
424460	1	Seafood (except canned, packaged frozen) wholesaling
445220	1	Seafood markets
561410	4	Secretarial services
523120	6	Securities brokers' offices
561621	4	Security alarm systems sales with installation, maintenance, or monitoring services
561612	4	Security guard services
531130	7	Self-storage warehousing
238220	8	Septic system construction contractors
562991	4	Septic tank cleaning services
447190	1	Service stations, gasoline
562998	4	Sewer cleaning and rodding services
221320	4	Sewer systems
443111	2	Sewing machine stores, household-type
451130	1	Sewing supply stores
SB	8	Sexually Oriented Businesses
811430	2	Shoe repair shops
448210	2	Shoe stores (except bowling, golf, spiked)
451110	1	Shoe stores, specialty sports footwear
424340	1	Shoes wholesaling
485999	3	Shuttle services (except employee bus)
238170	8	Siding construction contractors
444190	2	Siding dealers
487210	3	Sightseeing boat operation
487110	3	Sightseeing bus operation
238990	8	Sign contractors, installation (on buildings)
234110	8	Sign erection (i.e., highway, street) contractors
541890	7	Sign lettering and painting services
522291	6	Small loan companies
722213	1	Snack bars, soda fountains, fixed location
722330	1	Snack stands, mobile
424490	1	Soft drinks wholesaling
453220	2	Souvenir shops
713940	4	Spa - health club
621340	6	Speech therapists' offices
532292	7	Sporting goods rental
451110	1	Sporting goods stores
711310	4	Sports event managers, promoters
711410	4	Sports figures' agents or managers
453210	2	Stationery stores
424120	1	Stationery supplies wholesaling
722110	1	Steak houses
423510	1	Steel wholesaling
561410	4	Stenographic services

NAICS Code	Rate Class	Business Activity
443112	2	Stereo stores
488320	3	Stevedoring services
523120	6	Stock brokers' offices
454390	8	Street vendors (except food)
722330	1	Street vendors, food
445110	1	Supermarkets
452910	2	Superstores (food and general merchandise)
621111	7	Surgeons' (except dental) offices
541940	6	Surgeons' offices, veterinary
621210	6	Surgeons', dental, offices
423450	1	Surgical supplies wholesaling
541370	7	Surveying and mapping services (except geophysical)
423490	1	Surveying equipment and supplies wholesaling
541360	7	Surveying services, geophysical
611620	6	Swimming instruction
561790	4	Swimming pool cleaning and maintenance
238990	8	Swimming pool construction contractors
453998	2	Swimming pool supply stores
423910	1	Swimming pools and equipment wholesaling
T		
448190	2	T-shirt shops, custom printed
451110	1	Tackle shops (fishing)
811490	2	Tailor shops, alterations only
722211	1	Take out eating places
812199	4	Tanning salons
423990	1	Tapes, prerecorded, audio or video, wholesaling
722410	8	Taverns (i.e., drinking places)
561440	4	Tax collection services on a contract or fee basis
541213	7	Tax return preparation services
485310	3	Taxicab services
711510	4	Taxidermists, independent
517212	8	Telecommunications carriers, cellular telephone
517110	8	Telecommunications carriers, wired
532490	7	Telecommunications equipment rental or leasing
237130	8	Telecommunications line construction (e.g., telephone, telegraph)
541618	7	Telecommunications management consulting services
517110	8	Telecommunications networks, wired
517310	8	Telecommunications resellers
238210	8	Telecommunications wiring installation contractors
513310	8	Telegram services
561422	4	Telemarketing bureaus
561421	4	Telephone answering services
561499	4	Telephone billing & collection services

NAICS Code	Rate Class	Business Activity
541870	7	Telephone directory distribution services, door-to-door
511140	6	Telephone directory publishers
811213	2	Telephone equipment repair and maintenance services
423690	1	Telephone equipment wholesaling
561422	4	Telephone solicitation services on a contract or fee basis
443112	2	Telephone stores (including cellular)
541840	7	Television advertising representatives
443112	2	Television and radio stores
515120	7	Television broadcasting stations
511120	6	Television guide publishers
517510	8	Television operations, closed circuit
532210	7	Television rental
811211	2	Television repair services
561320	4	Temporary employment services
713940	4	Tennis club facilities
561710	4	Termite control services
313210	3	Textile mills
424310	1	Textiles wholesaling
711110	4	Theaters, live theatrical production
512131	4	Theaters, motion picture
711310	4	Theatrical production managers, organizers, promoters
713110	4	Theme parks, amusement
453310	2	Thrift shops, used merchandise
561599	4	Ticket agencies, amusement, sports, theatrical, travel
444190	2	Tile stores, ceramic
423990	1	Timber and timber products (except lumber) wholesaling
115310	4	Timber valuation
321114	3	Timber, structural, treating
561599	4	Time share exchange services, condominium
441320	2	Tire dealers, automotive
811198	2	Tire repair shops (except retreading), automotive
326212	3	Tire retreading, recapping or rebuilding
423130	1	Tires, motor vehicle, wholesaling
541191	7	Title companies, real estate, abstract
524127	8	Title insurance carriers, real estate, direct
424940	1	Tobacco products wholesaling
453991	2	Tobacco stores
325992	3	Toner cartridges rebuilding
487110	3	Tour bus, scenic and sightseeing, operation
561520	4	Tour operators
713990	4	Tourist guide services
721199	1	Tourist homes
812331	4	Towel supply services
488410	3	Towing services, motor vehicle

NAICS Code	Rate Class	Business Activity
562910	4	Toxic material removal contractors
451120	1	Toy stores
811310	2	Tractor, farm or construction equipment repair and maintenance
532490	7	Tractor, farm or garden, rental or leasing
811411	2	Tractors, lawn and garden repair and maintenance services
561920	4	Trade show managers, organizers, promoters
531190	7	Trailer park or court, residential
532120	7	Trailer rental or leasing
811113	2	Transmission repair shops, automotive
562111	4	Trash collection services
561510	4	Travel agencies
721211	1	Travel trailer campsites
441210	8	Travel trailer dealers
561730	4	Tree services, planting, trimming, removal
453998	2	Trophy shops
532120	7	Truck rental or leasing
811111	2	Truck repair shops, general
447190	1	Truck stops
488490	3	Trucking terminals, independently operated
811118	2	Tune-up shops, automotive
811490	2	Tuning and repair of musical instruments
532220	7	Tuxedo rental
561410	4	Typing services
U		
621512	6	Ultrasound imaging centers
238910	8	Underground tank removal construction contractors
812210	4	Undertaker services
812331	4	Uniform supply services
448190	2	Uniform stores (except athletic)
451110	1	Uniform stores, athletic
812112	4	Unisex hair stylist shops
811420	2	Upholstery (except motor vehicle) repair services
561740	4	Upholstery cleaning services
451130	1	Upholstery materials stores
811121	2	Upholstery shops, automotive
621111	6	Urologists' offices
441120	8	Used car dealers
423110	1	Used cars wholesaling
453310	2	Used merchandise stores (except pawnshops)
423140	1	Used parts, motor vehicle, wholesaling
V		
721214	1	Vacation camps

NAICS Code	Rate Class	Business Activity
443111	2	Vacuum cleaner stores, household-type
452990	2	Variety stores
445230	1	Vegetable markets
424480	1	Vegetables, fresh, wholesaling
454210	8	Vending machine distributors, sellers of products
541940	7	Veterinary services
811211	2	Video cassette recorder (VCR) repair services
713120	8	Video game arcades (except gambling)
713290	8	Video poker, gambling - PROHIBITED
532210	7	Video recorder rental
532230	7	Video tape rental stores
451220	1	Video tape stores
541921	7	Video taping services, special events
446191	1	Vitamin stores
561421	4	Voice mailbox services
621340	6	Voice pathologists' offices
W		
238320	8	Wall covering or removal construction contractors
444120	2	Wallpaper and wall coverings stores
493110	5	Warehousing and storage, general merchandise
493130	5	Warehousing, farm products (except refrigerated)
493120	5	Warehousing, refrigerated
531130	7	Warehousing, self storage, miniwarehouses
562112	4	Waste collection services, hazardous
562111	4	Waste collection services, nonhazardous solid
221320	4	Waste collection, treatment, and disposal through a sewer system
562213	8	Waste (except sewage) treatment facilities,
811490	2	Watch repair shops without retailing new watches
448310	2	Watch shops
811412	2	Water heater repair and maintenance services
237110	8	Water main and line construction
532292	7	Water ski rental
561990	4	Water softener services
221310	4	Water supply systems
237110	8	Water well drilling construction contractors
424490	1	Water, bottled (except water treating), wholesaling
812990	4	Wedding chapels (except churches), wedding planning
541921	7	Wedding photography services
561730	4	Weed control and fertilizing services (except crop)
812191	4	Weight loss centers, non-medical
713940	4	Weight training centers
811310	2	Welding repair services
237990	8	Wharf construction

NAICS Code	Rate Class	Business Activity
488310	3	Wharf operation
811118	2	Wheel alignment shops, automotive
532291	7	Wheel chair rental
42	1	Wholesale (see type of product)
423	1	- Durable goods
424	1	- Nondurable goods
448150	2	Wig and hairpiece stores
424990	2	Wigs wholesaling
561720	4	Window cleaning services
811490	2	Window shade repair and maintenance shops
444190	2	Window stores
811122	2	Window tinting, automotive
442291	1	Window treatment stores
561422	4	Wire services (telemarketing services), floral
423990	1	Wood products (e.g., chips, posts, shavings, ties) wholesaling
561410	4	Word processing services
488410	3	Wrecker services (towing services), motor vehicle
238910	8	Wrecking, buildings or other structures, construction contractors
X		
541380	7	X-ray inspection services
621512	6	X-ray laboratories, medical or dental
423450	1	X-ray machines and parts, medical and dental, wholesaling
Y		
713930	4	Yacht basins, operation
713930	4	Yacht clubs
532292	7	Yacht rental without crew
424310	1	Yard goods, textile wholesaling
Z		
712130	4	Zoos, aquariums, wild animal parks