2020 Hampton Street, Suite 1050, P.O. Box 192, Columbia SC 29202 T 803-576-2287 | F 803-576-2289 | TDD 803-576-2045 bsc@richlandcountysc.gov | richlandcountysc.gov/bsc



# **Business License Instructions: Applying for a New Business License**

# Page 1

<u>Page 1</u> represents the summary page for the sections appearing on following pages. Each item on this first page and in each following section are described in detail below.

#### **Required Business Information**

- 1) <u>Federal ID or Social Security Number</u>: Add the business' Federal Employer ID # (FEIN). If the business is a Sole Proprietor (individual), add the owner's Social Security Number.
- 2) <u>State Sales Tax #:</u> If your business reports sales taxes to the Department of Revenue, your business has a State Sales Tax number (040-). Add it here, or if it does not apply, leave this blank or write N/A in this space.
- 3) <u>DBA</u>: This stands for "Doing Business As." The SC Secretary of State's Office no longer records or registers businesses' fictitious or trade names. Businesses desiring to use such names may indicate those names to the County here. (Booth renters' business names are the individuals' names, and "DBA" in these cases refers to the salons in which the booth renters work.)
- 4) <u>Name as seen by the public</u>: The business name on your business license *must match* the business name shown to the public. If the business name on the renewal form is the same as the name shown to the public, write "Same as above" in this space.

## **Already Entered Business Information**

- The information below is automatically entered for businesses on their <u>mailed renewal forms</u>.
- If the renewal application being completed is a <u>blank</u>, <u>non-mailed renewal application</u>, the Business Name and the Location information will need to be entered.
- 5) <u>Business Name</u>: This is the official, legal name of the business, and should match <u>exactly</u> the business name as reported to the US Internal Revenue Service or the SC Secretary of State's Office. The County periodically checks these names for consistency and will make whatever changes are appropriate.
- 6) <u>Business ID #</u>: This is the first part of your business license number. This number and the Location ID # are required to be entered when renewing online.

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- 7) <u>Location ID #</u>: This is the second part of your business license number. This number is also required to be entered when renewing online.
- 8) <u>Location</u>: This is the physical location of the business, where the business operates from or conducts business at. It includes only the street number and street name.
- 9) Municipality: This is the jurisdiction in which the business is physically located.
  - "Richland County" indicates that the business is physically located in the unincorporated areas of Richland County (areas outside city or town limits).
  - "Other" indicates that the business is physically located outside the geographic boundaries of Richland County, i.e., is located in Lexington County, Kershaw County, or some other county or other state.
  - "Columbia Richland County" indicates that the business is located in the portion of the City of Columbia located within Richland County (rather than Lexington County).
  - "Irmo Richland County" indicates that the business is located in the portion of the Town of Irmo located within Richland County (rather than Lexington County).
- 1. <u>Business Type</u>: This question asks you to confirm what it is that your business really does. While the business type and the NAICS code (a federal business-activity code) will be filled out, you must indicate if the description of the business activity for which you are applying to obtain a business license is incorrect or inaccurate, you must enter the accurate NAICS code. Go to <a href="www.census.gov/naics/">www.census.gov/naics/</a> to find the accurate 2017 NAICS code. Then enter that revised code in the space provided.
- 2. <u>Officers or Principals</u>: If the business has officers or principals (more than just one owner of the business), the names and titles of the officers or principals must be provided on a separate sheet of paper to the Business Service Center.
- 3. <u>Changes with the Business:</u> All businesses with a <u>change of ownership</u>, <u>location</u>, or <u>business activity</u> that have not yet notified the BSC and obtained all necessary approvals must complete a new Application for a Business License and/or a Clearance Form in order to obtain a new business license before obtaining a current business license.
  - If the business has closed, a Closing Business Form must be submitted. This form is found online at <a href="https://www.rcgov.us/bsc">www.rcgov.us/bsc</a>, scroll down, and click the link for "BSC Forms".
- 4. <u>Contractors:</u> All independent contractors (those paid by a business with the IRS Form 1099) who conduct business in the unincorporated areas of Richland County must have their own business license. The business' business license does not cover the independent contractor. This applies not only to construction contractors, but to ALL companies or individuals who are working for another company based upon a contract.
- 5. <u>All Applicable County Fees and Taxes</u>: There are several types of fees and taxes that are verified for compliance. The fees and taxes that apply depend upon the type of business.

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- a. **Business Personal Property Taxes:** All businesses located in Richland County *must* be enrolled and up-to-date on taxes on fixtures, furniture, and equipment for every business location. A Business Personal Property Tax (also called a "Merchant Tax") receipt for the prior year must be provided to verify payment.
  - To obtain a copy of your receipt, please call 803-576-2250 with your Business Personal Property Tax account number.
  - To obtain your account number, please call 803-576-2620 or -2621.
  - Only businesses which opened the previous year are not required to provide a copy of the Business Personal Property Tax receipt, as a bill will not have been generated yet.
- b. <u>Hospitality Taxes</u>: All businesses selling <u>prepared or modified foods or beverages</u> must be up-to-date on <u>ALL</u> Hospitality Tax payments for the current year and three prior years. This is for any business selling food or drinks ready for consumption by the public, such as bars, caterers, restaurants, cafeterias, etc.
  - If the business is delinquent for any period during this time, please obtain a voucher for this period at <a href="http://www.richlandonline.com/business/hospitalityforms/paymentForms.asp">http://www.richlandonline.com/business/hospitalityforms/paymentForms.asp</a>. Submit the following items together: (1) the completed voucher, (2) the State Sales Tax return for this period, and (3) the payment to the Treasurer's Office to resolve the delinquencies.
  - The business can then either bring the paid receipt to the Business Service Center to obtain the business license, or wait until the payment is processed by the Treasurer's Office.
- c. <u>Hazardous Materials Permits:</u> All businesses with a Hazardous Materials Permit need to renew and pay for this permit prior to obtaining their business license. The deadline to renew this permit without penalties is December 31. For more information, call 803-782-6182 or e-mail hazmat@rcgov.us.
- d. <u>Landfill Fees</u>: Businesses must have no delinquent landfill fees. Call 803-576-2110 to verify account status, or for more information.
- e. <u>Local Accommodations Taxes</u>: All businesses offering <u>accommodations</u> of less than 30 consecutive days must be up-to-date on their Local Accommodations Tax payments. This tax on accommodations may apply to, but is not limited to, hotels, motels, bed & breakfasts, campgrounds, and other businesses.
- f. <u>Precious Metals Permits:</u> All businesses <u>buying gold</u> or other precious or semiprecious metals or stones from the general public, such as pawnshops and jewelry stores, must obtain this permit. This permit may be obtained from the Richland County Sheriff's Department. For more information, call 803-576-3000.

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- g. <u>Previous Business Licenses</u>: All businesses must have obtained and paid for all applicable previous business licenses, not to exceed three prior years, before being issued a current business license.
- 6. <u>Convictions</u>: The only convictions (or pleas of guilty or no contest) which are of interest to Richland County as it relates to the business license application are those occurring within the last five years (from the date of the business license application) which relate to any crime, in South Carolina or any other state or federal jurisdiction, of or related to the following:
  - (1) prostitution, (2) obscenity, (3) exposure of private parts in a lewd and lascivious manner, (4) material harmful to minors, (5) child exploitation, or (6) child prostitution

OR

(1) forgery, larceny, embezzlement, false pretenses, and cheats, (2) financial transaction card crimes, or (3) sale of goods or services with a counterfeit mark

If any of these apply, then the "Yes" checkbox needs to be checked.

If none of these apply, then the "No" checkbox needs to be checked.

- 7. <u>Alcohol Licenses:</u> If the applicant, or other officer of the business, has had an alcohol license suspended, revoked, or not renewed within a two-year period immediately preceding the filing of the business license application, then the "Yes" checkbox needs to be checked.
- 8. <u>Certifications:</u> By the signature below in the following portion, the applicant completing the business license application is attesting to the five items indicated. The signature in the portion below, then, helps the Business Service Center staff have confidence that the data being presented in this renewal application is accurate, and that requirements necessary to obtain a business license have been met. Richland County also makes every effort to confirm this information before issuing a business license.

The bottom informational portion provides business information so we can contact the business with questions or clarifications. Failure to complete this section, or to complete it legibly, will result in the renewal form being returned, and penalties will be charged.

#### **Business Owner information:**

- <u>Business owner/principal(s)</u>: This information should reflect the owner(s) or the principal(s) of the business. <u>Corporate</u> names are **NOT** permitted.
- Owner/corporate phone and e-mail: This is the phone number and e-mail address for the contact person for the owner or the contact person at the business' headquarters

Person responsible for business licenses:

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- Name: This is the name of the person who is responsible for the business license for the business. This should be the person who can address business license issues or questions if they arise.
- Title, Work phone, cell phone, Fax, and E-mail address: This is the contact information for the person responsible for the business license, so the person may be contacted regarding business license issues or questions if they arise.

#### **Applicant**

• Whoever is completing the application should sign and print their name and title, and date the renewal application.

If information in these Instructions is unclear, please notify the Business Service Center at bsc@rcgov.us. Thank you for your business; your business helps Richland County be a great place to live, work, and visit.

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