



# Richland County Business Service Center

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## Business License Renewal Form Instructions

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Page 1 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) Federal ID or Social Security Number: Add the business' Federal Employer ID # (FEIN). If the business is a Sole Proprietor (individual), add the owner's Social Security Number.
- 2) State Retail #: If your business reports sales taxes to the Department of Revenue, your business has a State Retail number (040-). Add it here, or write N/A if this does not apply.
- 3) DBA: 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) Name as seen by the public: 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.

The following information is automatically filled in on the renewal form for the business.

- 5) Business Name: This is the official, legal name of the business, and should match *exactly* 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) Business ID #: This is the first part of your business license number. This number and the Location ID # are required to be entered when renewing online.
- 7) Location ID #: This is the second part of your business license number.
- 8) Location: 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).

## Section 1: Summary

**NOTE!** Complete *only after completing all applicable sections on the following pages*.

### Business License Revenue Computation

**Line 1:** Write the actual gross revenue for the previous calendar year here.

- If the business is located in unincorporated Richland County (if the “Municipality” field above reads “Richland County”), then enter *all* the gross revenue here.
- If your business is located within a city limits in Richland County or is located outside Richland County (if the “Municipality” field above indicates a city or “Other”), enter *only* the revenue that was generated within or from the *unincorporated* area of Richland County (the area of Richland County outside city or town limits).
- For new businesses, this amount will come from Line 7 of Section 2, New Businesses.

- For contractors located in unincorporated Richland County *and* doing work outside Richland County for which a business license was *not* obtained, write the amount of revenue that was *not* included in Section 5, Construction Contractors.

**Line 2:** Write the total deduction amount here, from the “Total” line of Section 3, Exemptions and Deductions.

- If any deductions are claimed, a separate sheet itemizing the deductions is REQUIRED in order for the deductions to be accepted. Only the deductions shown are authorized.
- Revenues from other locations, international revenues, IRS deductions, business losses, cigarette taxes, and other deductions are not authorized. If these are claimed, they will be denied, with additional license fees and possibly penalties due.

**Line 3:** Subtract Line 2 from Line 1 (Line 1 – Line 2) and write the result on this line.

**Line 4:** Construction contractors reporting revenue in Section 5 should write that revenue here.

### **Summary Calculation**

**Line 5:** Write your business license fee here, from the “Total” line of Section 4, Calculations.

**Line 6:** Write the business license fee for work done outside of the geographic boundaries of Richland County by construction contractors located in the unincorporated area of Richland County by here, from the “Fee Due” column of Section 5.

**Subtotal, Line 7:** Add Lines 5 and 6 together and write the total on this line.

**Line 8:** Multiply the number of months (or portions of a month) that the renewal form is late, starting with March 16, by 5%, and multiply that number by the Subtotal, Line 7 amount.

- Penalties start on March 16, so for renewal applications postmarked on or after this date, March will count as one month.
- Penalties accrue on the first day of every month, so applications postmarked on or after April 1 would have a second month of penalties.
- Once the total number of months late has been determined, multiply the number of months by .05 (for the 5% penalty charged every month). Then multiply that number by the business license fee shown on the Subtotal, Line 7. This will give the amount of penalties due.
- The 5% penalty is based on the *original* business license fee due. There is no compounding of penalties.

**Line 9:** Write the amount shown on the “Total” line of Section 6, Decals and Stickers, here.

**Line 10:** If the business wishes to also apply for a Peddlers License, the fee for the Peddlers License may be included here. A separate application for the Peddlers License must also be submitted. This application form may be obtained online at [www.rcgov.us/bsc](http://www.rcgov.us/bsc), scroll down, and click the link for “BSC Forms.”

**Section 7 Requirements and Certifications initials:** Write your initials on the line provided after you have reviewed each item in Section 7 found on the last page, checked the appropriate boxes, and completed the requirements indicated.

**Total Amount Due:** Add Line 7 and Line 8 and Line 9 and Line 10. Write the total on this line.

- Businesses are *strongly encouraged* to check their calculations online at [www.rcgov.us/bsc](http://www.rcgov.us/bsc) and click “Online Renewal Form” on the right. Businesses will have the option of paying online or printing their renewal form after all revenues, deductions, fees, and discounts have been calculated.
- The \$10 discount only applies to businesses actually paying online.

## Section 2: New Businesses Opened Last Year

- This section does two things:
  - (1) it adjusts a new business’ reported projected revenue for any over- or under-reporting compared to the actual revenue earned, and
  - (2) it “annualizes” a new business’ actual revenues from the time the business opens in the first year and calculates the appropriate amount for the first full calendar year.
- **This section does not calculate accurately for businesses projecting or earning revenues over one million dollars. Please contact the BSC office if this situation applies to your business.** (This is because of the County’s discounts for revenues earned over one million dollars.)
- No penalties are applied to businesses under-reporting their revenue the first year. Any over-payments from the first year are either refunded or applied to the amount due this year, depending upon the amount of the over-payment.
- Example: Assume a person opens a business on July 1, exactly halfway through last year, and estimates that the revenue that will be generated through the end of the year (or for six months) will be \$6,000, or \$1,000 a month. Assume the business actually does earn \$1,000 a month. The next year, the business’ revenue will be calculated as \$1,000 a month for twelve months, or \$12,000 for the year. (No over- or under-payments need to be accounted for in this case.)
- Over-estimated revenue: Assume, using the above example, the estimated revenue of \$1,000/month was *too high*. The actual revenue earned per month was only \$750, or \$250/month *less* than the estimated revenue. In this case, the \$750/month will be used to calculate the revenue for the business for the upcoming year, or \$750 times 12 months equals \$9,000 of revenue. (This is not the fee amount!)

Additionally, the over-estimation of \$250/month (or \$250 times 12 months to equal \$3,000 for the year) will be *subtracted from* the actual revenue calculated for the year. In other words, \$9,000 annualized revenue (from the above paragraph) *minus* \$3,000 over-payment equals \$6,000 of revenue to be reported by the business for the year. This credits the business for the amount of revenue over-reported in the previous year.
- Under-estimated revenue: Assume, in the same above example, the estimated revenue of \$1,000/month was *too low*. The actual revenue earned per month was \$1,250, or \$250/month *more* than the estimated revenue. In this case, the \$1,250/month will be used to calculate the revenue for the business for the upcoming year, or \$1,250 times 12 months equals \$15,000 of revenue. (Again, this is not the fee amount!).

Additionally, the under-estimation of \$250/month (or \$250 times 12 months to equal \$3,000 for the year) will be *added to* the actual revenue calculated for the year. In other words, \$15,000 annualized revenue (from the above paragraph) *plus* \$3,000 under-payment equals \$18,000 of revenue to be reported by the business for the year. This charges the business for the amount of revenue it under-reported the previous year. However, no penalties are charged on this under-reporting, due to the first year's revenue only being an estimate.

**Adjusting the previous year's business license** – This section calculates any over- or under-payment of the previous year's projected revenue.

- **Line 1:** This is the revenue the business projected to earn during the previous year. If the business opened last year, this will be automatically added on the renewal forms mailed to businesses. For blank renewal forms, enter the revenue that the business reported as projected revenue for last year.
- **Line 2:** Write the actual revenue earned during the previous calendar year on Line 2.
  - If you are located in the County's unincorporated areas, enter all your actual revenue.
  - If you are located outside Richland County or in a city within Richland County, enter only the actual revenue generated within the unincorporated areas of Richland County.
- **Line 3:** Write the difference between Line 1 and Line 2. (Disregard whether or not the number is positive or negative; this will be addressed.) This is the amount of the over- or under-payment. If the projected revenue (Line 1) is higher than the actual revenue (Line 2), the first year's business license fee was over-paid. However, if the projected revenue (Line 1) is lower than the actual revenue (Line 2), the first year's business license fee was under-paid.

**Annualizing the current year's business license** – This section calculates the amount of revenue that should be reported for the business' first full calendar year.

- **Line 4:** This is the month that the new business obtained its first business license. If the business opened last year, this will be automatically added on the renewal forms mailed to businesses. For blank renewal forms, enter the month that the business obtained its business license.
- **Line 5:** This is the number of months in the calendar year that the business was open. (Example: if a business opened in September, the business was open for four months: September, October, November, and December.)
- **Line 6:** Take the *actual* revenue on Line 2, divide it by the number of months shown on Line 5, and multiply by 12 (for the twelve months of the current calendar year). Write this number here. This will be the revenue for the business for the first full calendar year.
- **Line 7:** This line takes into account any over- or under-payment.
  - If Line 1 (projected revenue) is *greater* than Line 2 (actual revenue), *subtract* Line 3 (the difference in revenue) from Line 6 (revenue calculated for the business for the year). Write this new amount on Line 7.
  - If Line 1 (projected revenue) is *less* than Line 2 (actual revenue), *add* Line 3 (the difference in revenue) to Line 6 (revenue calculated for the business for the year). Write the new amount on Line 7.

Write the amount on Line 7 (the annualized and adjusted revenue) on Line 1 of Page 1.

## Section 3: Exceptions and Deductions

Documentation **must** be submitted for all exemptions or deductions to be approved. **NO SHEET – NO APPROVAL.**

### **Exemptions:**

**Non-profits/501(c)'s:** Businesses which are non-profit or 501(c) organizations must submit an IRS Form 990. Any Unrelated Business Income must be reported and a business license fee paid for.

**Government subsidiary:** This refers only to organizations which are directly a part of a government body. Companies with government contracts or contract individuals (who are paid with an IRS Form 1099) are not considered government subsidiaries.

### **Allowed Deductions**

**Deduction 1:** Revenues reported to other jurisdictions for business licenses

This deduction is for businesses in which all the following conditions are true:

- (1) your business is located in unincorporated Richland County, and
- (2) your business generated revenue in another city/county, and
- (3) your business paid for a business license in that city/county based on that revenue.

If all above conditions are true, write the total amount of that revenue on the line provided.

- If your business generated revenue in another city/county in another state to which revenue was reported and a business license was paid, this revenue should be included as a deduction here. (This same revenue may not be reported also as part of Deduction 3, revenues generated outside SC but within the US.)
- You must list each jurisdiction (and state, if different than South Carolina) and the amount of revenue reported to that jurisdiction on a separate sheet. That sheet must then be sent with the business license renewal form or e-mailed to [bsc@rcgov.us](mailto:bsc@rcgov.us) *with the business license number* on the sheet for accurate identification.

**Deduction 2:** Richland County paid building permits

This deduction is for construction contractors only. If the business generated revenue from work performed for which a Richland County building permit was paid, then write the total amount of that revenue on the line provided.

- It makes no difference who paid for the building permit, or whether or not the contractor is physically located within Richland County.
- If all work is performed under a *paid* Richland County building permit, then all revenue is *exempt* and *no business license fee is required*. Only decals for contractors' vehicles must be paid for. If not, a fee is required for work not performed under a building permit.
- You must list the building permit number that the work was performed under and the amount of each job as reported for the building permit fee calculation on a separate sheet. That sheet must then be sent with the business license renewal form or e-mailed to [bsc@rcgov.us](mailto:bsc@rcgov.us) *with the business license number* on the sheet for accurate identification.

### **Deduction 3:** Revenues generated outside SC but within the US revenues

This deduction is for revenues generated outside of South Carolina but within the United States (as well as the eight US territories, such as Guam and Puerto Rico).

- This revenue must not include any revenues that were included as part of Deduction 1, revenues reported for business license purposes.
- No revenues generated from outside the United States may be deducted.
- You must list the each state that the revenue was generated in and the amount of revenue generated from each state on a separate sheet. That sheet must then be sent with the business license renewal form or e-mailed to [bsc@rcgov.us](mailto:bsc@rcgov.us) with the business license number on the sheet for accurate identification.

### **Deduction 4:** Liquor sales

This deduction is for liquor stores only. Write the amount of revenue from liquor sales here. (Revenue from beer and wine, and mixed drinks, are not deductible.)

- If your business sells only liquor and generates no revenues from any other products, then your business is exempt from paying a business license fee, and no payment is required. However, the business license renewal form must still be completed and returned.

### **Deduction 5:** Motor Vehicle trade- ins

This deduction is for new and used motor vehicle dealers only.

- This includes any business whose NAICS code begins with 4411 or 4412. This includes:
  - retail automobile and motor vehicle dealers;
  - recreational vehicle dealers;
  - motorcycle, ATV, and personal watercraft dealers;
  - retail boat dealers;
  - retail farm machinery dealers; and
  - other motorized vehicle dealers.
- Write the total amount of money paid to customers in exchange for motor vehicle trade-ins as part of sales transactions.
- You must list all vehicles and the amount of money paid for them on a separate sheet. That sheet must then be sent with the business license renewal form or e-mailed to [bsc@rcgov.us](mailto:bsc@rcgov.us) with the business license number on the sheet for accurate identification.

### **Deductions Not Allowed**

- Revenues from other locations are not allowable by Richland County deductions. Each business location must have its own business license, reporting its own revenue.
- IRS deductions are not allowable by Richland County as deductions. Those are *federal* deductions, not *County* deductions.
- Revenues from international sales or transactions are not allowable. This is not interstate commerce.

- Business losses are also not allowable as deductions. State law requires that business licenses be based on gross – total – income, not net income or the profit.
- Cigarette taxes are also not allowable by Richland County as deductions.
- All funds collected from the sale of lottery tickets are not considered revenue and should not be included in gross revenue. Because it is not included in gross revenue, it does not need to be deducted. However, revenues from commissions generated by the business for being a lottery ticket vendor are considered revenue. These revenues should be included in the business’ gross revenues, but are not an allowable deduction.

## Section 4: Business License Fee Calculations

Subtract any authorized deductions (from Section 3) from your gross revenue (or, for New Businesses, from revenues shown on Line 7 in Section 2). Find the resulting revenue below. Calculate the fee on each applicable line of the ranges below. Add the amounts together and put on the “Total” line. Construction contractors: If you are located in unincorporated Richland County AND perform work outside Richland County, Section 4 is only for revenue from work performed inside Richland County. Section 5 is for work performed outside Richland County.

Note To Contractors: If your business

- (1) is a construction contractor,
- (2) is located in unincorporated Richland County, and
- (3) performs work outside of Richland County,

then complete this Section 4 based upon the revenue from (1) *all* work performed within the unincorporated areas of Richland County and (2) all work performed outside Richland County for which a business license was paid.

**Line 1:** This line shows the base rate, which is the business license fee on the first \$2,000 of revenue, for the business.

**Line 2:** If the business’ gross revenue does not exceed \$1 million, subtract \$2,000 from the gross revenue (after deductions), divide by 1,000, round up to the nearest whole number, and multiply by the rate shown. For every \$1,000 – or fraction of \$1,000 – up to a million dollars, this rate applies. Write the result on Line 2.

- Example: Assume a business’ gross income (after authorized deductions) is \$752,819.23. Assume the rate is \$26.00 on the first \$2,000, and \$1.20 on every \$1,000 (or fraction thereof) after \$2,000.
  - On the first \$2,000, the Fee Due will be \$26.00
  - To find out how much is due on the remaining revenue in this example: take the steps shown below:
    1.  $\$752,819.23 - \$2,000 = \$750,819.23 / 1,000 = 750.81923$
    2. Round the answer up to the nearest whole number = 751
    3. Multiply 751 by the rate per \$1,000 (\$1.20) = \$901.20
    4. Write the number \$901.20 on the second line.



**Lines 3 – 12:** These lines calculate the fee for *each* million dollars of revenue above one million. For revenue above \$1,000,000.00 and up to \$2,000,000, calculate the fee in the same manner as Line 2 but at 95% of the rate shown in the *second* line in the Fee Calculation column. Continue on each line of the declining rate until all revenue has been included.

**Example:** Assume a business' gross income (after deductions) is \$7,528,192.30. Assume the rate is \$26.00 on the first \$2,000, and \$1.20 on every \$1,000 (or fraction thereof) after \$2,000.

1. **Line 1:** On the first \$2,000, the Fee Due will be \$26.00

To find out how much is due on the remaining revenue in this example: take the steps shown below:

- |  |            |
|--|------------|
| 2. <b>Line 2:</b> \$1 million - \$2,000 = 998,000 / 1,000 = 998 times 1.20 times 1.00 =      | \$1,197.60 |
| 3. <b>For Line 3:</b> \$2 million - \$1 million = \$1 million / 1,000 = 1,000 x 1.20 x .95 = | \$1,140.00 |
| 4. <b>For Line 4:</b> \$3 million - \$2 million = \$1 million / 1,000 = 1,000 x 1.20 x .90 = | \$1,080.00 |
| 5. <b>For Line 5:</b> \$4 million - \$3 million = \$1 million / 1,000 = 1,000 x 1.20 x .85 = | \$1,020.00 |
| 6. <b>For Line 6:</b> \$5 million - \$4 million = \$1 million / 1,000 = 1,000 x 1.20 x .80 = | \$960.00   |
| 7. <b>For Line 7:</b> \$6 million - \$5 million = \$1 million / 1,000 = 1,000 x 1.20 x .75 = | \$900.00   |
| 8. <b>For Line 8:</b> \$7 million - \$6 million = \$1 million / 1,000 = 1,000 x 1.20 x .70 = | \$840.00   |
| 9. <b>For Line 9:</b> \$7,528,192.30 - \$7 million = \$528,192.30 / 1,000 = 528.19230        |            |
| Round up to the nearest whole number = 529 times 1.20 times .65 =                            | \$412.62   |

**Total:** Add the fees in each line, starting with Line 1, to get the Total license fee and write this number on the TOTAL line. This number should also be put on Line 5 of Page 1.

In the example above, the Total Fee Due would equal 26 + 1,197.60 + \$1,140 + \$1,080 + \$1,020 + \$960 + \$900 + \$840 + \$412.62 = \$7,576.22

## Section 5: Construction Contractors (1) Located in Unincorporated Richland County AND (2) Doing Business Outside Richland County

Write the revenue from work performed *outside* Richland County but for which a business license was not obtained on the line below. Find that amount in the ranges shown and calculate the fee as indicated.

Write the total revenue for work that is (1) performed *outside* of Richland County and (2) is not reported to another city or county for a business license on the line provided.

Find that amount of revenue in the revenue ranges shown on the lines below. Calculate the Fee Due by dividing the amount of revenue for this section by 1,000, round up to the nearest whole number, and multiply by the rate shown. Add this number to the dollar amount shown. Write the sum on the corresponding line.

- **Example:** Assume a contractor' gross income generated outside of Richland County for which no business license is paid is \$2,528,192.30.
  1. Find the line that refers to this amount of revenue. That would be the fourth line down, since \$2,528,192.30 is between \$2 million and \$3 million.
  2. Divide the gross income (\$2,528,192.30) by \$1,000 = 2,528.1923.

3. Round up to the nearest whole number = \$2,529.
4. Multiply that number by the rate shown (\$.19) = 480.51.
5. Add that number to the dollar amount shown (\$450.72) = \$931.23
6. Write that number on the corresponding line (fourth line down)
7. Also write that number on Line 6 on Page 1.

## Section 6: Decals and Stickers

**Contractors Vehicles:** Write the number of vehicles associated with the company, personal or company, that will be on construction job sites on the line to the left. Multiply this number by the rate shown (\$0.25) to determine the total cost due. Put this number on the corresponding line to the right. (Rates are subject to change. Please refer to the rate on the renewal form.)

**Taxi, Shuttle, Limos; Registered *inside* Richland County:** Write the number of taxis, shuttles, and limos the company owns that are registered in Richland County on the line to the left.

- The table below shows the cost of each decal depending on the number of vehicles:

<u># of vehicles</u>	<u>Discount</u>	<u>Cost per decal</u>
1 – 5	0%	\$113.99
6 – 10	25%	85.49
11 +	50%	57.00

- Determine the number of vehicles in each group, multiply the number of vehicles in each group by the decal cost for those vehicles, add those costs together, and place the total on the line to the right.
- Rates are subject to change. Please refer to the rate on the renewal form.

**Taxi, Shuttle, Limos; Registered *outside* Richland County:** Write the number of taxis, shuttles, and limos the company owns that are registered *outside* Richland County on the line to the left.

- The table below shows the cost of each decal depending on the number of vehicles:

<u># of vehicles</u>	<u>Discount</u>	<u>Cost per decal</u>
1 – 5	0%	\$170.99
6 – 10	25%	128.24
11 +	50%	90.00

- Determine the number of vehicles in each group, multiply the number of vehicles in each group by the decal cost for those vehicles, add those costs together, and place the total on the line to the right.
- Rates are subject to change. Please refer to the rate on the renewal form.

### **Coin operated machines:**

**Amusement machines:** Write the number of amusement machines, such as pool tables, foosball tables, video/arcade games, etc. on the line to the left. Multiply the number of machines by \$12.50 to calculate the total amount due, and write this number on the line to the right.

**Music machines:** Write the number of music machines, such as jukeboxes, on the line to the left. Multiply the number of machines by \$12.50 to calculate the total amount due, and write this number on the line to the right.

**Skill machines:** Write the number of machines requiring skill, such as pool tables, pinball machines, claw machines, etc. Multiply the number of machines by \$12.50 to calculate the total amount due, and write this number on the line to the right.

**Total:** Add the total of all the numbers in the right column and write this number on the line for “Total.” Then also write this number on Line 9 of Page 1.

## **Section 7: Applicant Requirements and Certifications**

**FAILURE TO FULLY COMPLETE THIS SECTION WILL RESULT IN THIS APPLICATION BEING REJECTED AND PENALTIES APPLIED.** Businesses’ full compliance will be verified prior to being issued a business license. Each business is responsible for ensuring its compliance.

*These requirements must be satisfied before your business license will be issued – even if your business submits a business license payment.*

1. **Business Type:** 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 [www.census.gov/naics/](http://www.census.gov/naics/) to find the accurate 2017 NAICS code. Then enter that revised code in the space provided.
2. **Officers or Principals:** 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. **Changes with the Business:** All businesses with a change of ownership, location, or business activity 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 [www.rcgov.us/bsc](http://www.rcgov.us/bsc), scroll down, and click the link for “BSC Forms”.
4. **Contractors:** 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. **All Applicable County Fees and Taxes:** 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.
- 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. **Hospitality Taxes:** All businesses selling prepared or modified foods or beverages must be up-to-date on ALL 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 <http://www.richlandonline.com/business/hospitalityforms/paymentForms.asp>. 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. **Hazardous Materials Permits:** 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](mailto:hazmat@rcgov.us).
- d. **Landfill Fees:** Businesses must have no delinquent landfill fees. Call 803-576-2110 to verify account status, or for more information.
- e. **Local Accommodations Taxes:** All businesses offering accommodations 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. **Precious Metals Permits:** All businesses buying gold or other precious or semi-precious 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.

g. **Previous Business Licenses:** 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. **Convictions:** 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. **Bad Checks:** If the applicant has written a bad check or provided illegal (counterfeit) funds for any license fee, then the “Yes” checkbox needs to be checked.

8. **Alcohol Licenses:** 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.

9. **Certifications:** 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:

- **Business owner/principal(s):** This information should reflect the owner(s) or the principal(s) of the business. *Corporate* 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:

- **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](mailto:bsc@rcgov.us). Thank you for your business; your business helps Richland County be a great place to live, work, and visit.