



HORRY COUNTY TREASURER'S OFFICE BUSINESS LICENSE DIVISION

Phone (843) 915-5620

Fax (843) 915-6220

The Horry County Business License Renewal **along with your check payment** must be post marked by the US Postal Service before, **May 1**, to the below address. New Business must apply prior to the opening of the business or penalty will apply at 5% for each month late. Upon approval your Business License will be *mailed* back to you.

Mailing Address:

**Post Office Box 1275
Conway, South Carolina 29528**

Location Address:

211 Beaty St.
Conway, SC 29526

Renewal Applications *with check payments* can also be taken to:

HORRY COUNTY TREASURER'S OFFICE
1301 2nd Avenue 29526 107 Hwy 57 N
Conway, South Carolina Little River, SC 29566

1201 21st Avenue North 29577 9630 Scipio Lane
Myrtle Beach, South Carolina Myrtle Beach, SC 29577

HORRY COUNTY BUSINESS LICENSE
ORDINANCE NUMBER 88-99

Section 1. License Required

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the unincorporated areas of the County of Horry, South Carolina, is required to pay an annual license fee and obtain a business license as herein provided.

Section 2. Definitions

The following words, terms and phrases, when used in this ordinance, shall have the meaning ascribed herein:

A. “Business” means a trade, 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 operations are devoted to charitable causes. A corporation or other legal person exempt from taxation pursuant to South Carolina Code § 33-35-10 through § 33-35-170 (nonprofit corporations organized for the purpose of providing water supply and sewage disposal or a combination of those services) or a legal person exempt from income taxes pursuant to South Carolina Code § 33-49-120 shall not be deemed to be a “Business” for the purpose of this Ordinance.

B. “County” means the County of Horry.

C. “Classification” means that 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 Horry County Council.

“*Employee*” shall mean any person who works for wages or salary, has the proper deductions for FICA, state, and federal taxes withheld by the employer, and receives a W-2 from the employer annually for all work done on the employer’s behalf.

E. "Gross Income" means the total revenue of a business, received or accrued, for one calendar year collected or to be collected from business done within the unincorporated area of the County, except therefrom income from business done wholly outside of the unincorporated area of the County on which a license tax is paid to some municipality or a county and fully reported to the County. The gross income for business license purposes may be verified by inspection of returns filed with the Internal Revenue Service, the South Carolina Tax Commission for income tax purposes, or the South Carolina Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained. Gross income for insurance companies shall mean gross premiums collected. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license.

F. "License Inspector" means the person designated by the County Administrator to administer this ordinance.

G. "Person" means any individual, firm, partnership, cooperative non-profit membership, corporation, joint venture, 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.

"Unlawful activity" shall mean any instance of a person convicted in any court of competent jurisdiction of any violation of any of the laws of the United States of America, the State of South Carolina, Horry County Ordinance of any ordinance of any municipality located with Horry County. The conviction must result from activity occurring on the premises of any person required to have a Horry County business license as required by this ordinance. This shall include activities resulting in convictions of employees, guests, customers, patrons and/or clients of the person.

Section 3. Purpose and Duration

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue through a privilege tax. The business license year will be from May 1 of the current year until April 30 of the ensuing year. This time period shall be considered a "license year". The provisions of this ordinance and the rates herein

shall remain in effect from year to year as amended by the Horry County Council.

Section 4. License Fee

The required renewal license fee shall be paid for each business subject hereto according to the applicable rate classification before the **first day of May** in each year. After September 30 a 30% penalty plus \$100.00 reinstatement fee will apply. 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 different classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. A new business shall be required to have a business license prior to operation in the County. The fee for a new business shall be computed on the estimated gross income stated in the license application for the balance of the license year. **No refund of any license fee** will be granted due to annexation of a business into a municipality during the license year.

If gross income for the preceding calendar or fiscal year cannot be determined before May 1 of the licensing year, estimated figures will be accepted, without penalties based on the following conditions:

- A. Payment for the business license was received before May 1 and was 90% of the total amount that would be due and,
- B. An amended application and all additional fees due are received by July 1 of the "licensing year."

Section 5. Registration Required

The owner, agent or legal representative of every business subject to this ordinance, 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, except that a new business shall be required to have a business license prior to operation within the County. Application shall be on a form provided by the County which

shall contain the Social Security Number and/or Employer's Federal Identification Number, and the South Carolina Retail License Number (if applicable), the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed necessary by the County Administrator for the purpose of identifying those persons financially responsible for or having a financial interest in the licensed business to carry out the purpose of this ordinance by the County. 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, and that all assessments, fees, licenses, property taxes, and any other charges due and payable to the County have been paid. The applicant is also subject to compliance with all regulatory codes of Horry County. An insurance agent not employed by a company shall be licensed as a broker.

Section 5A. 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 Horry County Police Department is required as governed by regulations of the State Fire Marshal pursuant to the 1976 Code, Chapter 35 of Title 23.

Section 5B. Miscellaneous Sales (Antique Malls, Flea Markets or Leases Space)

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.

Section 6. Deductions and Exemptions

No deductions from gross income shall be made except income from business done wholly outside of the County on which a license tax is paid to some other municipality or a county, 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. No person shall be exempt from the requirements of the ordinance by reason of lack of established place of business within the County, unless exempted by state or federal law. The County shall

determine the appropriate classification for each business in accordance with the latest issue of the U. S. Office of Management and Budget Standard Industrial Classification Manual. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other tax by reason of the application of this ordinance.

The provisions of this article shall not extend to the agriculture production of crops.

State and federal sales and excise taxes are not deemed income and are exempt from license calculations.

An employee, as defined, of a properly licensed company is not required to have a business license for income derived from conduction the business of the employer.

Persons deriving rental income from real property In an amount in excess of ten thousand dollars (10,000.00) that would otherwise be subject to this article are hereby exempted if the rental property is managed by a properly licensed company collecting hospitality fees.

Section 7. False Application Unlawful

It shall be unlawful for any person subject to the provisions of this ordinance 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 ordinance.

Section 8. Display and Transfer

All persons shall display the license issued to them on the original form provided by the County in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by an authorized agent of the County. A **change of address** must be reported to the County within ten (10) 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 County and compliance with zoning and building codes. Failure to obtain approval of the County 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 ownership shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income. In the event of a sale or transfer of a business, the purchaser or new owner(s) may apply to the County for a credit for fees previously paid toward the new license fees. Upon determination by the County that the new business is the same as the previously licensed business, the County shall deduct from fees due, the prorated credit for license fees paid. The applicant for such credit shall pay an administrative fee of \$50, notwithstanding such credits. Such application shall be made within thirty (30) days of any transfer or sale. The transfer of any partial ownership shall be reported to the County.

Section 9. Administration of Ordinance

The County Administrator or the designated/authorized agent of the County shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the Police Department and assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Section 10. Inspection and Audits.

For the purpose of enforcing the provisions of this ordinance the County Administrator or other authorized agent of the County is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and 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 false information has been filed by the licensee, 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. The License Inspector shall make systematic inspections of all businesses within the County to insure compliance with the ordinance. Records of inspection and audits shall not be deemed public records, and the County shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classifications may be made public. The License Inspector, upon approval of the County Administrator, may disclose gross income of licenses to the Internal Revenue Service, South

Carolina Tax Commission, and Horry County Assessor 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.

Section 11. Assessments Of Fees

When any person shall have failed to obtain a business license or to furnish the information required by this ordinance or the County, the License Inspector 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 he/she may deem appropriate to assess a license tax and penalties as provided herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the County within five (5) days after the notice is mailed or the assessment will become final. The County Administrator shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment. A final assessment may be appealed to the County Administrator only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to the County.

Section 12. Delinquent License Fees

For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid; provided however, that the late penalty to be collected for any one year's delinquent fee shall not exceed thirty (30) percent of the fee due for that year. If any license fee shall remain unpaid for sixty (60) days after its due date, the County shall issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes.

Section 13. Notices

The County may, but shall not be required to, mail written notices that license fees are due, but 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.

Section 14. Denial of License

The License Inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance.

Businesses will have 30 days from date of denial letter to resolve the denial. If not resolved within 30 days a \$100.00 reapplication fee will be applied.

The License Inspector shall deny a license or the re-issuance of a license to any applicant who has had three (3) or more occurrences of unlawful activity or common or public nuisance at the premises for which the applicant seeks a license during the time when the applicant had dominion and control of those premises.

All decisions denying the issuance of a business license or the re-issuance of a business license shall be in writing with the reason(s) for the denial stated therein. A decision of the license inspector shall be subject to appeal to the board of fee appeals as provided herein. The board of fee appeals shall issue a decision on the appeal of the denied application in writing with the reason(s) for the denial stated therein.

Section 15. Suspension or Revocation of License

When the License Inspector 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 his license was issued or has failed to comply with the provisions of this ordinance; 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; or

D. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or

E. A licensee engaged in an unlawful activity or common or public nuisance related to the business, which unlawful activity, or common or public nuisance shall remain unabated after notice and an opportunity for a hearing to be heard before an appropriate judicial officer or Board of Appeals. For the purpose of this Ordinance, a violation of the terms of a Building Permit, Conditional Use Permit, or Zoning Classification shall be deemed to be a common or public nuisance.

The license inspector shall mail or hand-deliver written notice of revocation to the licensee or the person in control of the business at the last known address of the business. If the notice is returned as undeliverable, the license inspector shall post the notice on the front door of the business establishment. Such notification shall contain the date the revocation shall become effective, the suspension of the business license while an appeal is taken, a brief summary of the reason for the revocation, and the procedures for an appeal to the board of fee appeals.

All decisions by the license inspector revoking business licenses shall be stayed until thirty (30) days after the decision of the license inspector. During the thirty-day stay of the decision, the business license of the licensee shall be suspended pending appeals. The licensee shall, if aggrieved by the decision of the license inspector, within those thirty (30) days, have the right to appeal to the board of fee appeals as provided herein. If the licensee shall timely file an appeal to the board of fee appeals, the revocation of the licensee's business license shall be stayed until such time as the licensee shall remain suspended while the appeal of revocation is pending. The board of fee appeals or a designated representative of the board shall notify the licensee of the time, date and place for the hearing of the appeal.

If the licensee shall feel aggrieved after issuance of the decision of the board of fee appeals, the licensee shall have the (10) days after receipt of the decision of the board to appeal that decision to the circuit court. The revocation shall be stayed until the expiration of the ten-day time

period for an appeal or, if an appeal is taken to the circuit court, upon order of the circuit court for a stay of the revocation. If the licensee does not seek a stay from the circuit court or the circuit court finds the request for a stay without merit, the revocation shall become effective upon the expiration of the ten (10) days or refusal to issue a stay by the judge of the circuit court, whichever is later.

Section 16. Appeals to the Board of Fee Appeals

A. Any person aggrieved by a decision, final assessment, revocation, suspension, or a denial of a business license may appeal the decision to the Board of Appeals by **written request stating the reasons therefore filed**, within ten (10) days after payment of the assessment under protest or notice of denial is received. A written notice of appeal must be accompanied with a **\$25 fee**. The **fee will be refunded** in the event of final resolution of the appeal in favor of the appellant.

B. An appeal or a hearing on revocation shall be held by the Board Of Appeals within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a time and place of which the applicant or licensee has been given written notice. At such hearing all parties shall have the right to be represented by counsel and to present evidence. The hearing shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by the County Administrator shall govern the hearing. The Board of Appeals shall render a written decision based on findings of fact and application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

C. No person shall be subject to a prosecution for doing business without a license when such license was denied or suspended, until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

Section 17. Confidentiality

Except in accordance with proper judicial order 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 ordinance. 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.

Section 18. Violations

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent license fees or taxes, penalties and costs provided for herein.

Section 19. Classification Rate Schedule

The license fee for each Class of business shall be computed in accordance with the following rates. The major groups of businesses included in each class are listed with the major group number according to the Standard Industrial Classification Manual (SIC). The County shall determine the proper class for a business according to the SIC.

NONRESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be multiplied by 150 percent for nonresidents and itinerants having no fixed principal place of business within the County.

RESIDENT RATE SCHEDULE

RATE CLASS	<u>INCOME: 0-\$250,000</u> MINIMUM	ALL OVER \$250,000 - Rate per \$1,000 or fraction thereof
1	\$50.00	\$1.00
2	\$55.00	\$1.05
3	\$60.00	\$1.10
4	\$65.00	\$1.15
5	\$70.00	\$1.20
6	\$75.00	\$1.25
7	\$80.00	\$1.30
8	See individual business in Class 8. Next pages.	

NONRESIDENT RATE SCHEDULE

RATE CLASS	<u>INCOME: 0-\$250,000</u> MINIMUM	ALL OVER \$250,000 - Rate per \$1,000 or fraction thereof
1	\$75.00	\$1.50
2	\$82.50	\$1.58
3	\$90.00	\$1.65
4	\$97.50	\$1.73
5	\$105.00	\$1.80
6	\$112.50	\$1.88
7	\$120.00	\$1.95
8	See individual business in Class 8. Next pages.	

Declining Rates apply for non-resident fees. See following page for rates.

DECLINING RATES For Residents and Nonresident

Declining Rates apply in all Classes for gross income in excess of \$1,000,000.

GROSS INCOME IN \$ MILLIONS	Percent of Class Rate for each additional \$1.0 Million
0-1 Million	100%
1-2 Million	90%
2-3 Million	80%
3-4 Million	70%
4-5 Million	60%
Over 5 Million	\$.01 per Thousand

License fee calculated to the next thousand (\$250,001 treated as \$251,000)

5% Penalty due for each month if business started prior to obtaining a Business License.

***RATES SUBJECT TO CHANGE PENDING FUTURE
AMENDMENTS TO ORDINANCE BY Horry County Council.

CLASS 8 RATES

Each SIC Number designates a separate Subclassification. 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.

SIC 15, 16 & 17 Contractors, Construction, All Types
Rate Class 3

- A. Having permanent place of business within the County

First \$250,000 Gross Income	\$60.00 PLUS
Each additional \$1,000	\$ 1.10

All out-of-County income, for which no business license has been paid, must be reported as part of the gross income.

- B. Itinerant (no permanent place of business within the County or non-resident)

Non-resident rates apply.

A trailer at the construction site, a home office or structure in which the contractor resides is not a permanent place of business under this ordinance.

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date.

No contractor shall be issued a business license until all State and County qualification examination 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 County with a list of all sub-contractors for the same job.

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 sub-contractor. General or prime contractors will be responsible on the project if any contractor is found without a County business license.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the County a list of sub-contractors furnishing labor or materials for each project.

- 40 Railroad Companies - (See Code Section 12-23-210)...\$2,000**
- 4121 Taxicabs - On gross Income.....Rate Class 7**
 (Proof of insurance and other conditions may be required.)
- 4841 Television, Cable or Pay.....Franchise**
- 5093 Junk or Scrap DealersRate Class 7**
- 55 Automotive, Motor Vehicle Dealers & Farm Machinery,**
 Boat Dealers, Retail.....Rate Class 1

Sales lots not more than 500 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include full sales price without deduction for trade-ins. Dealer transfers shall not be included in gross receipts.

- 5813 Drinking Places / Restaurant**
 Beer / Wine / AlcoholRate Class 1
Hospitality Fees are subject on all prepared food & beverages (see page 19)
- 5932 Pawn Brokers - All Types.....Rate Class 7**
- 5962 Vending Machines and all Other Coin-Operated Automatic**
 Merchandising MachinesRate Class 3

7993 Amusements Machines, Coin Operated

A. Music machines, kiddy rides, and amusement machines licensed pursuant to S. C. Code Section 12-21-2720(A)(1) and (A)(2).

1. Owner of machine (Section 12-21-2746)...\$12.50 per machine, **PLUS** \$12.50 business licenses for operation of machines (not on gross income). **(Owner of Machines)**

2. Operator selling or leasing machines (not licensed by the State as an operator pursuant to 12-21-2728): **(Business where machines are located)**

Nonresident rates apply.

First \$250,000.....\$50.00 **PLUS**
Each additional \$1,000 or fraction..... \$ 1.00

7999 Billiard or Pool Rooms, all Types

(Owner of Pool Tables only)

All types \$ 5.00 Per Table **PLUS**
First \$250,000 Gross Income \$100.00 **PLUS**
Each additional \$1,000 \$ 1.00

Bingo (State of South Carolina license required)

First \$250,000 Gross Income \$100.00 **PLUS**
Each additional \$1,000 \$ 1.00

Carnivals and Circuses

First \$250,000 Gross Income \$100.00 **PLUS**
Each additional \$1,000 \$ 1.00

Admissions and prepared food are subject to the County Hospitality Fee. (Call 843-915-5220)

Section 20. Car Leasing Companies

All companies leasing motor vehicles or trailers to be attached to motor vehicles in the county shall be fully subject to the provisions of this article and shall fall in the same class as car rental companies as to the applicable license fees on gross income.

Short-term rentals of private passenger motor vehicles are subject to the County Hospitality Fee. (Call 843-915-5220)

Section 21. Coin-Operated telephones

All companies renting or leasing coin-operated telephones in the county shall be fully subject to the provisions of this article and shall fall into the same class as equipment leasing companies.

Section 22. Separability

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

Section 23. Effective Date.

This ordinance becomes effective January 1, 2000.

Numerical Business Classification Index

SIC	NAME	RATE CLASS
1	Agricultural Production—Crops	2
7	Agricultural Services	3
8	Forestry	3
9	Fishing, Hunting and Trapping	5
10	Metal Mining	7
14	Metal Minerals (Sand & Gravel)	5
15	Contractors, Construction, All Types	8
16	Contractors, Construction, All Types	8
17	Contractors, Construction, All Types	8
20	Food and Kindred Products	1
21	Tobacco Manufacture	4
22	Textile Mill Products	4
23	Apparel & Other Finished Products from Fabrics and Similar Materials	3
24	Lumber and Wood Products (Except Furniture)	2
25	Furniture and Fixtures	3
26	Paper and Allied Products	2
27	Printing, Publishing & Allied Products	4
28	Chemicals and Allied Products	6
29	Petroleum Refining and Related Industries	3
30	Rubber and Miscellaneous Plastic Products	2
31	Leather and Leather Products	1
32	Stone, Clay, Glass & Concrete Products	1
33	Primary Metal Industries	1
34	Fabricated and Metal Products (except Machinery and Transportation Equipment)	1
35	Machinery, Except Electrical	3
36	Electrical and Electronic machinery, Equipment and Supplies	2
37	Electric and Gas Services	2
38	Measuring, Analyzing and Controlling Instruments, Photographic, Medical and Optical Goods; Watches and Clocks	5
39	Miscellaneous Manufacturing Industries	2
40	Railroad Companies	8
41	Local and Suburban Transit & interurban Highway Passenger Transportation	7
4121	Taxi License	8
42	Motor Freight Transportation and Warehousing	3

Numerical Business Classification Index

SIC	NAME	RATE CLASS
44	Water Transportation	2
45	Transportation by Air	4
46	Pipelines (Except natural gas)	2
47	Travel Agencies	2
48	Communication (Except Telephone)	2
481	Telephone Communication	4
49	Sanitary Services	4
491	Electric and Gas Services – Electric Power	N/A
492	Electric and Gas Services – Natural Gas	N/A
493	Electric and Gas Services – Combined Electric & Gas	N/A
50	Wholesale Trade – Durable Goods	3
5093	Junk and Scrap Dealers	8
51	Wholesale Trade – Nondurable Goods	2
52	Building Materials, Hardware, Garden Supply and Mobile Home Dealers	1
53	General Merchandise Stores	1
54	Food Stores	1
55	Auto/Motor Vehicle Dealers/Farm Machinery, Retail (Except Auto Supply Stores – 553 and Gasoline Service Stations – 554)	1
553	Auto Supply Stores and Gasoline Service Station	1
554	Auto Supply Stores and Gasoline Service Station	1
56	Apparel and Accessory Stores	2
57	Furniture, Home Furnishing & Equipment Stores	3
58	Eating and Drinking Places	1
5813	Drinking Places (Alcoholic Beverages)	1
59	Miscellaneous Retail	2
5932	Pawnbrokers	8
5962	Vending Machines	8
6099	Check Cashing Agency	3
61	Credit Agencies Other Than Banks	6
62	Security & Commodity Brokers, Dealers Exchanges and Services	4
64	Insurance, Agent & Brokers	7
65	Real Estate	7
67	Holding and Other Investment Offices	7
70	Hotels, Rooming Houses, Camps & Other Lodging	2

Numerical Business Classification Index

SIC	NAME	RATE CLASS
72	Personal Services	6
73	Business Services	7
75	Automotive Repair, Services and Garages	3
76	Miscellaneous Repair Services	7
78	Motion Pictures	3
79	Amusement and Recreation Services (Except Motion Pictures, Amusement Machines and Carnivals)	2
7993	Amusement Machines, Coin Operated	8
7999	Billiard or Pool Tables, All Types	8
7999	Carnivals	8
80	Health Services	7
81	Legal Services	7
82	Educational Services	7
83	Social Services	2
86	Membership Organizations	1
87	Engineering, Accounting, Research, Management and Related Services	7
89	Miscellaneous Services	7

