

EFFECTIVE JULY 1, 2019
 (Revised 5/19/20)
 RATE SCHEDULE
HORRY COUNTY BUSINESS LICENSE

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.

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.

DECLINING RATES

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

| GROSS INCOME IN MILLIONS | % 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% |
| 5-50 Million | 30% |
| Over 50 Million | 15% |

| RATE CLASS | INCOME: 0-\$50,000 MINIMUM | NONRESIDENT | ALLOVER \$50,000 RATE PER \$1,000 OF FRACTION THEREOF | NONRESIDENT |
|------------|-------------------------------|-------------|--|-------------|
| 1 | \$30.00 | \$45.00 | \$1.07 | \$1.605 |
| 2 | \$35.00 | \$52.50 | \$1.12 | \$1.68 |
| 3 | \$40.00 | \$60.00 | \$1.19 | \$1.785 |
| 4 | \$45.00 | \$67.50 | \$1.25 | \$1.875 |
| 5 | \$50.00 | \$75.00 | \$1.31 | \$1.965 |
| 6 | \$55.00 | \$82.50 | \$1.37 | \$2.055 |

| | | | | |
|----------|---------------------------------------|---------|--------|---------|
| 7 | \$60.00 | \$90.00 | \$1.43 | \$2.145 |
| 8 | See individual business in Class 8 | | | |

*** License fee calculated to the nearest thousand**

10% PENALTY DUE FOR EACH MONTH BEGINNING MAY 1 FOR FILING LATE

Renewal penalty Schedule

| | |
|-------------------|--|
| May 1 | = 10% |
| June 1 | = 20% |
| July 1 – Sept. 30 | = 30% |
| After Sept. 30 | = 30% Plus \$100.00 Reinstatement Fee |

**If a business applies after start date penalties will
be as follows:**

*Applied within the **first** month of start date = 10%*

Second month = 20%

Third month = 30%

****Rates subject to change pending future amended Horry County Council Ordinance.*