

State of South Carolina }  
County of Pickens }  
City of Liberty }

Ordinance 2019-16  
Amend Appendix A—Rate Class Schedule  
of the Business License Ordinance

**THAT THE CODE OF ORDINANCES OF THE CITY OF LIBERTY, SOUTH CAROLINA, IS HEREBY AMENDED BY AMENDING APPENDIX B “BUSINESS LICENSE CLASS SCHEDULE BY NAISC CODE” OF SECTION 11-51 “CLASSIFICATION AND RATES” OF THE BUSINESS LICENSE ORDINANCE**

**Whereas**, the City is duly empowered to enact ordinances, not inconsistent with the laws or Constitution of the State of South Carolina, 1895, as amended, exercising its powers related to the expenditure of public funds for public purposes and those other powers incident to, and necessary for the accomplishment of, the City's express authorization to levy certain taxes and fees and the implementation of programs for public purposes; and

**Whereas**, the South Carolina Municipal Association periodically updates the Business License Class Schedule by NAISC Code which is used by the City to determine the rate of the business license fee paid by individual businesses; and,

**Whereas**, the South Carolina Municipal Association has published a 2019 Business License Class Schedule by NAISC Code.

**Now Therefore**, it is the intention of the council, and it is hereby ordained, that the provisions of this ordinance shall become and be made part of the Code of Ordinances of the City of Liberty, South Carolina, and the sections of this ordinance may be renumbered to accomplish that intention.

**Section 1—Amend Appendix B “Business License Class Schedule by NAISC Code” of Section 11-51 “Classification and Rates”**

Appendix B “Business License Class Schedule by NAISC Code” of Section 11-51 “Classification and Rates” is rescinded and replaced with the following:

**APPENDIX B**  
**2019 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

Ordinance 2019-16, Amend Appendix B—Rate Class Schedule of the Business License Ordinance

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	3
113	Forestry and logging (including forest nurseries, timber tracts)	2
115	Support activities for agriculture and forestry	1
21	Mining	4
2211	Electric Power Generation, Transmission and Distribution	Franchise
2212	Natural Gas Distribution	Franchise
22	Utilities	1
23	Construction	8.1
31-33	Manufacturing	2
42	Wholesale trade	1
423930	Recyclable Material Merchant Wholesalers (Junk)	8.4A
44-45	Retail trade	1
441	Motor vehicle and parts dealers	1
4411	Automobile Dealers	8.5
4412	Other Motor Vehicle Dealers	8.5
442	Furniture and home furnishing stores	1
443	Electronic and appliance stores	1
444	Building material and garden equipment and supplies dealers	1
445	Food and beverage stores	1
446	Health and personal care stores	2
447	Gasoline stations	1
448	Clothing and accessories stores	2
451	Sporting goods, hobby, book, and music stores	1
452	General merchandise stores	1
453	Miscellaneous store retailers	2
454	Nonstore retailers	2
45439	Other Direct Selling Establishments (Peddlers)	8.6
48-49	Transportation and warehousing	2
482	Rail Transportation	8.2
484	Truck Transportation	2
486	Pipeline transportation	1
493	Warehousing and storage facilities	2
51	Information	3
511	Publishing industries (except internet)	2
512	Motion picture and sound recording	1
515	Broadcasting (except internet) and telecommunications	3
517	Telecommunications	3
5171	Wired Telecommunications Carriers	8.3
5172	Wireless Telecommunications Carriers (except Satellite)	8.3
518	Internet service providers, web search portals, and data processing	3
519	Other Information Services	5
52	Finance and insurance	6
522	Credit intermediation and related activities	4

Ordinance 2019-16, Amend Appendix B—Rate Class Schedule of the Business License Ordinance

NAICS Sector/Subsector	Industry Sector	Class
522298	Pawnshops	8.4B
523	Securities, commodity contracts, and other financial investments	7
524	Insurance agents, brokers, and related activities	6
5241	Insurance Carriers	8.7
52421	Insurance Brokers for non-admitted Insurance Carriers	8.7
525	Funds, trusts and other financial vehicles	7
53	Real estate and rental and leasing	7
531	Real estate	7
5311	Lessors of real estate (including miniwarehouses and self storage)	7
532	Rental and leasing services	1
533	Lessors of nonfinancial assets	7
54	Professional, scientific, and technical services	3
5411	Legal Services	7
5413	Architectural, engineering and related services	2
5416-9	Other professional, scientific, and technical services	4
55	Management of companies	6
56	Administrative and support and waste management and remediation services	3
561	Administrative and support services	3
562	Waste management and remediation services	1
61	Educational services	3
62	Health care and social assistance	3
623	Nursing and Residential Care Facility	1
71	Arts, entertainment, and recreation	3
71119	Other Performing Arts Companies (Carnivals and Circuses)	8.9B
712	Museums, Historical Sites and similar institutions	1
7131	Amusement Parks and Arcades	8.8
7132	Nonpayout Amusement Machines	8.8
713290	Bingo Halls	8.9A
713990	All Other Amusement and Recreational Industries ( pool tables)	8.10
721	Accommodation	2
722	Food services and drinking places	2
72241	Drinking Places (Alcoholic Beverages)	8.9C
81	Other services	3
811	Repair and maintenance	1
8111	Auto repair and maintenance	2
812	Personal and laundry services	6
813	Religious, grantmaking, civic, professional, and similar organizations	4

*Note: Class Schedule is based on 2014 IRS data.*

**Section 2--Rescind Appendix C “Business License Class Schedule by Rate Class” of Section 11-51 “Classification and Rates”**

Appendix C “Business License Class Schedule by Rate Class” of Section 11-51 “Classification and Rates” is rescinded and not being replaced.

**Section 3--Severability**

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

**Section 4—Effective Date**

This Ordinance shall take effect immediately upon its enactment by the Council.

APPROVED, this 10th day of December, 2019.

1st reading: November 11, 2019

2nd reading: December 10, 2019



Brian Petersen, Mayor

ATTEST:



Bruce Evilsizor, City Administrator