



City of Liberty- Regular Session

February 10th, 2025 – 6:30 pm

Rosewood Center- 419 E Main St. Liberty SC 29657

- **Welcome and Call to Order Mayor Woods**
- **Invocation**
- **Pledge of Allegiance**
- **Public Session (Speakers are allowed 3 minutes)-**
- **Approval of Minutes –**
-February 10th, 2025- Regular Session
- **New Business: (1st Readings)-**
- 2025-02-Amending the Business License Ordinance of the City of Liberty to update the class schedule as required by Act 176 of 2020.
- **City Council Reports –**
 - Robbie Shoenleben (Ward 1)
 - Lavant Padgett (Ward 2)
 - Daniel Graybeal (Ward 3)
 - Jeff Massie (Ward 4)
 - Zachary Arms (At-Large)
 - Rhonda Whitaker (At-Large)
- **City/Financial Report**
- **Mayor’s Announcements**
- **Motion to Enter Executive Session** (SC Code Section 30-4-70)
- (2) Discussion of negotiations incident to proposed contractual arrangements, discussions of a proposed sale or purchase of property, receipt of legal advice, settlement of legal claims or discussions of the public agency's position in adversary situations, discussion about development of security personnel or devices;
 - Private property adjoining Pedestrian Park on W. Front St.
 - Economic Development
- **Motion to Exit Executive Session**

-City Council may or may not take action on any or all of the matters discussed in Executive Session.

- **Adjournment**



MINUTES

City of Liberty- Regular Session

February 10th, 2025 – 6:30 pm

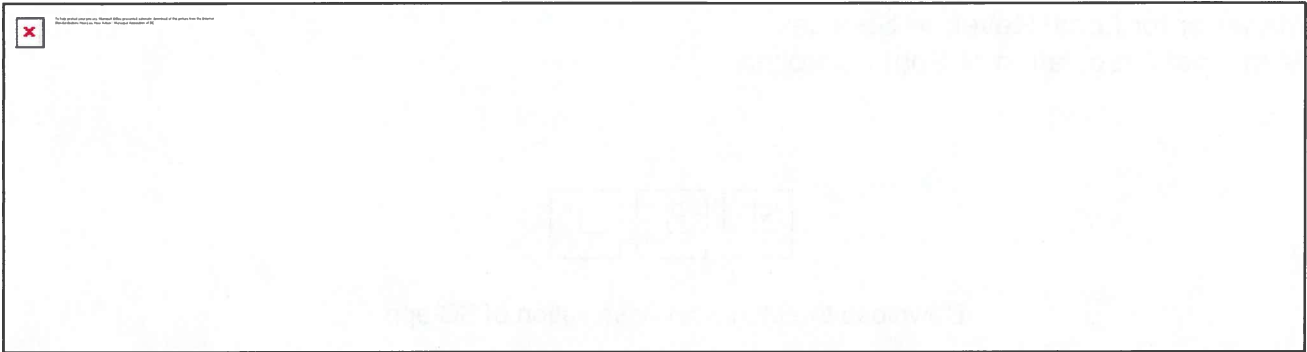
Rosewood Center- 419 E Main St. Liberty SC 29657

- **Welcome and Call to Order by Mayor Pro Tempore Robbie Shoenleben** at time 6:30pm
- **Invocation giving** by Councilmember Padgett
- **Pledge of Allegiance**
- **Mayor's Announcements-** None, due to Mayor Woods being absent due illness.
- **Public Session (Speakers are allowed 3 minutes)-**
Jon Humphrey
- **Approval of Minutes –**
-January 13th, 2025- Regular Session
Motion: Councilmember Graybeal
2nd: Councilmember Padgett
No Discussion
Vote:6-0
- **Old Business: (2nd Readings)-**
- 2025-01(O)- Ordinance-2nd Reading- Chapter 53, Article II, Section 53-38: Water billing amendments.
Motion: Councilmember Arms
2nd: Councilmember Whitaker
During the discussion, Councilmember Arms asked if the budget sets the penalty rates, and Mrs. Locke confirmed that it does. Councilmember Graybeal inquired whether they needed to start over with a first reading. Mary reassured the council that they could proceed with the second reading since they had already held a Work Session and the first reading. She explained that the intent of the ordinance remained unchanged, with only the rates being adjusted, which was the purpose of bringing the ordinance before the council.
Vote:6-0
- **City/Financial Report**
- **City Council Reports –**
- Robbie Shoenleben (Ward 1) – No Report
- Lavant Padgett (Ward 2)- No Report
- Daniel Graybeal (Ward 3)-No Report

Bailee Locke

From: Caitlin Cothran <ccothran@masc.sc>
Sent: Tuesday, February 11, 2025 3:43 PM
To: Bailee Locke
Subject: Business License Class Schedule Update Required

[View in browser to see the message with images.](#)



South Carolina's Act 176, the Business License Standardization Act, requires every municipality and county government with a business license tax to update its business licensing class schedule every odd-numbered year to go into effect the following year. As such, 2025 is a time to update your licensing practices to remain in compliance with the state law.

You can find the necessary business license ordinance amendment and the new class schedule that you will need for this process [here](#). As required by Act 176, the class schedule updates use the latest statistical data on business profitability from the IRS, which then receives approval from the SC Revenue and Fiscal Affairs Office.

Your local government must adopt these by **December 31, 2025**, to address those licensing renewals that will take place for the license year running from **May 1, 2026 – April 30, 2027**.

Before January 1, 2026, you should not use this updated class schedule, and should instead continue using the current class schedule.

Once completed, you won't have to handle this process again until 2027.

Here are the steps your municipality needs to take to stay compliant with the law:?

1. Make the text of the ordinance amendment applicable to your city or county by filling in the blanks with your city or county name.
2. Have your council pass the ordinance using two readings, which must be conducted at least six days apart.

CITY OF LIBERTY, SOUTH CAROLINA

ORDINANCE #2025-02

AMENDING THE BUSINESS LICENSE ORDINANCE OF THE CITY OF LIBERTY TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020.

WHEREAS, the City of Liberty is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, the Standardization Act requires that by December thirty-first of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "Association") and adopted by the Director of the Revenue and Fiscal Affairs Office;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2025-02 on April 14th 2025, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

WHEREAS, the City of Liberty Council now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Liberty, as follows:

SECTION 1. Amendments to Appendix B. Appendix B to the Current Business License Ordinance, the "Business License Class Schedule," is hereby amended and restated as set forth on the attached Exhibit A.

SECTION 2. Repealed, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2026.

ENACTED IN REGULAR MEETING, this _____ day of _____, 20__.

Mayor, Erica Romo Woods

ATTEST:

Clerk, Bailee Locke

First reading: 03/10/2025

Final reading: 04/14/2025

**Exhibit A: Amendment to Classes 1 – 8 in Appendix B of the
Current Business License Ordinance**

APPENDIX B

Classes 1 – 8: Business License Class Schedule by NAICS Codes

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	↑ 2 2
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 - 49	Transportation and warehousing	↑ 2 1
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	↓ 6 7
54	Professional, scientific, and technical services	↓ 4 5
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	↓ 3 4
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	↓ 3 4
Class 8	Subclasses	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.6

2025 Class Schedule is based on a three-year average (2019 - 2021) of IRS statistical data.