

City of Orangeburg Business License Renewals 2023

For many years, businesses raised concerns with legislators about the inconsistencies and complicated processes found around the state among the local governments that collect business license taxes. Legislators came together with the business community and the Municipal Association of South Carolina to remedy these issues.

This process led to the General Assembly passing the SC Business License Standardization Act, Act 176, in September 2020. Act 176 streamlines the business license process, creating the same process for taxing jurisdictions across the state. As of January 1, 2022, all municipalities in South Carolina with a local business license must comply with the law.

Act 176 mandates a standard license year for all business licenses in South Carolina: **May 1 to April 30**. A business license tax is based on the gross income from the prior calendar year regardless of the due date or license period.

Details of Act 176

- Gross income is based on the prior calendar year or business fiscal year.
- Standard application as approved by SC Revenue and Fiscal Affairs Office.
- All businesses will be listed in the class schedule according to their North American Industry Classification System code, or NAICS code.
- Standard class schedule as approved by the South Carolina Revenue and Fiscal Affairs.
- Creation of the Local Business License Renewal Center, an online portal available where businesses can renew all local licenses at one time.
- Unless otherwise specified, rates shall be doubled for non- residents having no fixed place of business in the City of Orangeburg.
- Declining rates apply for income levels in certain ranges based upon percentage per thousand.

In-City Rates		
Rate Class	Income 0-\$2,000	Rate per thousand over \$2,000
1	\$40.00	\$1.00
2	\$45.00	\$1.05
3	\$50.00	\$1.10
4	\$55.00	\$1.15
5	\$60.00	\$1.20
6	\$65.00	\$1.25
7	\$70.00	\$1.30
8.1	\$55.00	\$.75
8.4	\$40.00	\$1.00
8.6	\$75.00	
8.51	\$12.50 plus \$12.50 per Machine	
8.52	\$180 plus \$12.50 per machine	
8.6	\$5 or \$12/table plus \$40	\$1.00
9.41/2	\$75 annual or \$25 seasonal	\$0.00
9.5	\$250.00	\$5.00
9.8	\$100.00	\$0.40

Non-Resident Rates		
Rate Class	Income 0-\$2,000	Rate per thousand over \$2,000
1	\$80.00	\$2.00
2	\$90.00	\$2.10
3	\$100.00	\$2.20
4	\$110.00	\$2.30
5	\$120.00	\$2.40
6	\$130.00	\$2.50
7	\$140.00	\$2.60
8.1	\$110.00	\$1.50
8.4	\$80.00	\$2.00
8.6	\$150.00	
8.81	\$12.50 plus \$12.50 per Machine	
8.52	\$180 plus \$12.50 per machine	
8.6	\$5 or \$12/table plus \$40	\$1.00
9.41/2	\$75 annual or \$25 seasonal	\$0.00
9.5	\$250.00	\$5.00
9.8	\$100.00	\$0.40

Declining Rates

Declining Rates apply in all classes for Gross Income more than \$1 million dollars unless otherwise specifically provided for in the Business License Program, as shown in the table below.

Gross Income	Percentage of Rate/Thousand	Gross Income	Percentage of Rate/Thousand
\$2,000-\$5 million	Percentage-100%	\$10 million to \$50 million	Percentage-60%
\$5 million -\$10 million	Percentage-80%	Over \$50 million	Percentage-0%

City of Orangeburg

Business License Class Rate Schedule by NAICS Code 1/2021

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
Class 8	Mandatory	
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9	Other Subclasses	
454390	Other Direct Selling Establishments (Regular Peddlers)	9.41
454390	Other Direct Selling Establishments (Seasonal Peddlers)	9.42
713290	Bingo Halls	9.50
31, 32, 33	Manufacturing	9.80