



Doing Business in the City of Orangeburg

Applications for a Business License are made in the Finance Department of the City of Orangeburg located at 979 Middleton Street, Orangeburg SC 29115. 803-539-3750. Clearances may also be required that may involve one or more of the following:

1.	Zoning	803-533-6010
2.	Building Inspection	803-533-6010
3.	Fire Marshall	803-533-4105
4.	Public Safety Clearance	803-533-5900

Payments are accepted via cash or check for business licenses and hospitality and accommodations tax fees. Certain payments are accepted online at orangeburg.sc.us

Other Offices to know

1. Auditor's Office – 803-533-6200

The Auditor's Office is responsible for creating and adjusting the business personal property tax bills collected by Orangeburg County and the City of Orangeburg. This office also issues vehicle taxes.

www.orangeburgcounty.org

2. Building Inspections Division of the City of Orangeburg – 803-533-6010

This Division is responsible for issuing building permits, reviewing plans, code enforcement, inspections to ensure compliance with commercial and residential codes and weedy lots as well as fines for those in non-compliance.

depting@orangeburg.sc.us

rstrosnider@orangeburg.sc.us

gnelson@orangeburg.sc.us

3. Fire Marshall's Office – 803-533-4195, jwinningham@orangeburgdps.org
This office may inspect new businesses before a license is issued by the Finance Department. Depending on the type of business, certain provisions have to be met before a business can operate. This ensures compliance with governing building and fire codes for the respective occupancies.
4. New Developments – All proposed developments must go through plan review and checked in zoning, flood management, addressing and comprehensive planning.
Jsingh@orangeburg.sc.us, depting@orangeburg.sc.us
5. County of Orangeburg Business License Division in the unincorporated areas not in the City of Orangeburg, Constance McMichael, 803-533-1000

Business License Requirements for the City of Orangeburg

- Nearly all cities in SC require businesses to have business licenses as well as nine SC counties
- Every business needs a business license including home-based businesses, peddlers, and contractors
- A business license is only valid in the jurisdiction in which it was obtained.
- Business licenses currently expire March 31 and are up for renewal. Penalties accrue as of May 5th (This will change in 2021)
- Every physical location requires its own business license
- Business License fees are based upon gross revenue, type of business and the location
- All gross revenue of a business should be reported to a jurisdiction only once, deductions will apply if a business obtains more than one license
- If your business is closing or is no longer in operation in the City of Orangeburg, you must close out your license with the City of Orangeburg so you will not be held liable for any delinquent taxes, licenses, permits or fees that may accrue after the business closes.

Getting your First Business License

1. You must first know where your business is physically located (Check the property tax bill, mailing address or previous owner)
2. Complete the necessary forms and obtain the necessary clearances. <https://www.orangeburg.sc.us/business-licenses> or obtain one at the Finance Department at the City of Orangeburg located at 979 Middleton Street, Orangeburg SC 29115. 803-539-3750 Other forms may be needed: Hospitality and Accommodations Tax Form, Home Based Business Forms, Zoning Clearance, Building Inspection Clearance, Fire Marshall Clearance
3. Other Clearance forms may be routed to other Divisions for approval and this may take some time to complete, the Fire Marshall may contact you for an inspection, so it is important to list all applicable phone numbers as needed.
4. Return all applicable forms to the Business License Division in the Finance Department at the City of Orangeburg, 979 Middleton Street, Orangeburg SC 29115. 803-539-3750
5. Pay for your license fees. We will calculate your business license fee based on your projected to last year's gross revenue and your type of business.
6. An Identification such as a driver's license or picture ID is required. Other requirements may be lease agreements, electric bills or other verification.

New Business Incentives

New Businesses locating in the downtown area of the City of Orangeburg qualifies for an incentive program for a reduction in its first-year business license fee up to a maximum of \$1000. The rates are determined on the type of business and it's appropriate approvals by the Zoning, Fire Marshall or Department of Public Safety.

State Requirements — *these are just a few, this is included to simply help point you in the right direction to learn more about the State Requirements that may affect your type of business*

- Alcohol Licenses – Businesses selling alcohol must have a current and applicable alcohol license. This is also for weekend or special events. 803-898-5864, ABL@dor.sc.gov
- Food Licenses – Businesses selling food must be inspected for compliance with health codes, contact DHEC 803-896-0640, food@dhec.sc.gov
- Retail License – Businesses selling retail goods must have a current retail license with the State of SC 1-844-898-8542, or go online at dor.sc.gov/tax/registration or <https://dor.sc.gov>

- Occupational Licenses – all individuals in occupations regulated by the State LLR Department must have a current occupational license. Depending on your classification, you may be required to submit a copy of this current license

- Agricultural Products – to sell food products such as eggs, honey or even barbeque, visit the Department of Agriculture’s website at <http://agriculture.sc.gov/faq/food-safety>

- SC Secretary of State

Phone: 803-734-2170

Website: <http://scsos.com>

- SC Dept of Employment and Workforce

Phone: 803-737-2400

Website: <https://www.dew.sc.gov>

Federal Requirements

US Federal Trade Commission

Website: <http://www.ftc.gov>

Internal Revenue Service

Website: <https://www.irs.gov/businesses>

US Small Business Administration

Phone: 803-837-5722

Website: <http://www.sba.gov>

Local Resources

Orangeburg County Chamber of Commerce

803-534-6821

orangeburgchamber.com

Orangeburg Small Business Development Center

803-536-8445

<https://www.scsbdc.com>

Some other Requirements

- Zoning Approval – all businesses must be zoned appropriately for their locations
- A Business may be inspected for compliance with fire codes. A Business may have to have a certificate of occupancy and be reviewed for local code and ADA compliance
- Business Personal Property Taxes – all businesses with business personal property must be filing this tax accordingly as well as be current with all payments prior to renewals. Business Personal Property Taxes are furniture, fixtures and equipment used to operate your business.
- Hospitality Taxes – all businesses selling prepared or modified foods or beverages must collect and remit this tax accurately as well as current with all payments
- Local Accommodations Taxes – All businesses providing accommodations must collect and remit this tax accurately as well as current will all payments prior to renewals. This applies also to VRBO, Air BNB, Hotels, Motels, Campgrounds, Bed & Breakfasts, etc.

Home Based Businesses

Certain businesses are allowed to operate within residences; however, conditions must be met before such a business is permitted to operate

1. There are local regulations on signs for home-based businesses and must be approved by Zoning of the City of Orangeburg and permits may be required.
2. No outside storage shall be allowed in connection of the home-based business.
3. Only persons residing on the premises may be employed with any home occupation.
4. No traffic shall be generated by the home occupation in greater volumes than would normally be expected in a residential neighborhood and any parking generated by the home occupation shall be provided by off street other than in the front yard.
5. Home occupations shall be conducted entirely within the principal dwelling or an accessory structure as long as it meets all setback requirements in the area in which it is located. Home occupations shall be secondary to the use of the dwelling and shall not change the outward appearance of the structure.

Contractors

1. It is up to the contractor to know the City Limits in order to accurately report their gross revenues to each city requiring a business license.
2. All contractors doing business in the City of Orangeburg are required to have a business license no matter the cost of the job. Permits cannot be obtained without a current business license and State LLR licenses.
3. A contract obtaining a contract to do work must obtain its business license based upon the gross amount of the contract before work commences. This license is valid until the contract for which the fee was paid is completed, even if the work extends past the license year.
4. Each new contract requires an additional business license fee paid as the new contract generates gross revenue. This also pertains to additions to current jobs as well.
5. Contractors doing work not under a specific contract, such as service work, must obtain a business license based upon the gross revenue from the previous year in the City of Orangeburg.
6. Contractors who are located inside the City Limits of Orangeburg and do business in other areas of the County or State that do not require a separate business license are entitled to receive a reduced rate against that reported gross. This will be on your renewal application
7. All sub-contractors working on any job in the City of Orangeburg must be licensed with the City. Anyone found working onsite without the appropriate licenses will be fined in addition to obtaining the license(s). Permit applications should include all sub-contractors and their information including the job cost if available. Updates can be made to the contract to our license staff at 803-539-3750. This can and include framers, termite treatment, brick-masons, granite installers, plumbing, gas, electrical, sheet metal, roofing, carpenters, grading, fencing, installation, landscaping, security services, portable toilets, cabinetry, drywall, locksmiths, cleanup, and any other additional contractors or service businesses for the job.
8. Please keep in mind certificates of occupancy can be held up if all sub-contractors are not current on their licenses.
9. General Contractors must ensure that all sub-contractors are licensed with the City of Orangeburg.

Permits

The City of Orangeburg issues permits for various building improvements and projects. Permits are required for anyone operating in the City Limits if the job or contract is over \$500.00. Plans may need to be reviewed ahead of time so please allow for this in your project.

Permit Types: Building, Temporary Signs, Permanent Signs, Moving, Mobile Homes and Demolition

There are sign regulations and signs cannot be in the right-of-way in the City at anytime. www.orangeburg.sc.us

Contractors are responsible for cleaning up of their job sites. It is not the homeowner's responsibility or the City's. This also includes landscaping.

Renewing Business Licenses with the City of Orangeburg

- At this time, all City of Orangeburg Business Licenses expire on March 31 each year and are up for renewal.
- Failure to receive your license application is not a reason for non-renewal
- Applications can be found online at www.orangeburg.sc.us
- In 2021, new deadlines and fees will be assessed according to standardization in business licenses across the state
- If your business moves locations, this must be approved by Zoning first. You cannot move businesses without proper approval
- Penalties begin accruing at this time after May 5th at 10% monthly with a \$20 processing fee.
- Renewals are handled by mail and in person at this time. Verify all information is correct on your application and complete and sign the form. Please allow processing time to process your application for renewal.
- If your business was selected for income verification, these requirements must be met prior to your renewal.

Enforcement

- Penalties will be assessed on any business operating a business or doing business in the City without a valid business license. Tickets will also be assessed by the Building Official if found working without a valid building permit. These violations can be issued on a per day basis.
- Once fines are assessed and a court date is determined, additional fees are assessed.
- Licenses can be revoked by the City Clerk due to non-compliance and violations of the Business License Ordinance of the City of Orangeburg

Local Hospitality Tax/Accommodations Tax

HOSPITALITY

The Hospitality Tax applies to all gross receipts on the sales of prepared or modified food and beverages. This was approved by City Council on 12/3/1997. It applies to restaurants, bars, convenience stores, caterers, fast food, grocery stores and any other business preparing and/or serving food and/or beverages for dine in or take out. The tax rate is in addition to the State sales tax and local County of Orangeburg sales tax. The tax is 2% in addition.

State Sales Tax	6% - Remitted to SCDOR
Local Sales Tax	1% - Remitted to SCDOR
Hospitality Tax	2% - Remitted to the City of Orangeburg

Other taxes may apply such as liquor taxes, so please confirm your tax rate with the SCDOR.

This tax is payable by the 20th of the following reporting period. Payments must be accompanied by a current form with the appropriate tax amount. After the deadline of the 20th penalties accrue at 5% per month.

Fines are issued following 60 days of non-payment and other fees may be issued by the Municipal Court and cannot be waived. Forms for both

Hospitality and Accommodations Tax can be found online at:

<https://www.orangeburg.sc.us/hospitality-tax> and can also be paid online or in person at 979 Middleton Street, Orangeburg SC 29115. 803-539-3750

ACCOMMODATIONS

The Accommodations Tax applies to all gross receipts on sales as rooms, campground spaces, recreation vehicle spaces, lodging or sleeping accommodations furnished to transients by any hotel, motel, inn, condo, bed & breakfast, residence, campground or any other place in which these accommodations are furnished for consideration in the City of Orangeburg.

This was adopted by City Council on 12/3/1997 and is a 2% tax on the gross receipts from all rentals of accommodations. The purpose of this tax is to promote tourism in the City of Orangeburg.

Revenue may be deducted for those rooms or accommodations where the same person generates revenue for over thirty (30) days. This revenue may be deducted from the overall gross receipts in that period.

This tax is payable by the 20th of the following reporting period. Payments must be accompanied by a current form with the appropriate tax amount. After the deadline of the 20th penalties accrue at 5% per month.

Fines are issued following 60 days of non-payment and other fees may be issued by the Municipal Court and cannot be waived.

Forms for both Hospitality and Accommodations Tax can be found at:

<https://www.orangeburg.sc.us/hospitality-tax> and can also be paid online or in person at 979 Middleton Street, Orangeburg SC 29115. 803-539-3750

Liability and Payments

- Payment of the tax is the liability of the consumer of the services and shall be paid at the time of the delivery of the services to which the tax applies
- Collection and remittance of the tax is the responsibility of the business

- Businesses must submit the following for processing of the tax payments:
A check for the proper amount or paid online via www.orangeburg.sc.us
An original form for the appropriate reporting period, Any applicable penalties if not paid on time
- Failure to submit the items above will result in the documents being returned and penalties will accrue at 5% per month until all documents are returned properly.
- The form must be signed for submission which signifies that all information submitted is correct
- Businesses with zero revenue must still return that periods form to avoid delinquency.
- Businesses with delinquent hospitality tax balances are responsible for paying for those balances with all applicable penalties. All balances must be paid before any licenses are issued or renewed.
- Businesses with Returned Checks must pay these amounts with penalties with certified funds and will not be able to obtain a current business license until the balance is paid in full. This will not prevent penalties from accruing on your license renewal.
- Penalties cannot be waived and are accrued at 5% per month for every month delinquent unless the 20th is a weekend or holiday.
- If a business changed ownership and the previous owner is delinquent in paying the taxes, the new owner is responsible for paying the balance and not be able to obtain a new business license until all the applicable fees are paid. Changing the business name does not remove any liabilities that the business may have incurred under the previous business name.
- If a business's total annual reported Hospitality Tax or Accommodations Tax does not coincide with the reported business license revenues or the reported sales tax revenues for the same year, the business is subject to be audited with all applicable penalties applied.

Precious Metals Permits

These requirements are specified in State Code of Laws, Section 40-54-10

1. Businesses wishing to purchase precious metals or semiprecious gems must do so from a permanent location – not from a vehicle, flea market or temporary location. You must have a State Precious Metals Permit.
2. The applications can be picked up from the Finance Department at City Hall or the City of Orangeburg Public Safety, Detective Division. The permit is good for one year and expires December 31 and is \$50.
3. Each location of business must have a separate permit and includes an investigation of the business and owner by the Department of Public Safety.
4. The holder of the permit must notify the Department of Public Safety if there are any changes in the persons managing, supervising or conducting business at the location of the business.

Peddler's Licenses

Peddling is the selling of goods for sale door to door, on the roadways or in other public places.

Soliciting is requesting money, financial assistance and other things of value and occurs whether or not the person making the request received a contribution.

Anyone selling goods must obtain a City of Orangeburg Business License and be registered and have a peddler's permit with the Department of Public Safety. This also refers to those charitable organizations soliciting along the highways and streets of the City of Orangeburg.

Special or Temporary Events

Special events are those that may last several hours or several days as many as ten (10). Examples include: concerts, sporting events, revivals, festivals, car shows, arts & crafts fairs, carnivals.

Different events require coordination with other Departments with the City of Orangeburg such as: Public Safety, Service Department, Public Works or Parks & Recreation depending on the size and nature of the event as well as permits.

All special or temporary events must be held in locations that are zoned appropriately for that type of event. Community type events such as block parties, parades, charity walks or runs must be coordinated **at least 30 days** prior to the event with the

Department of Public Safety, Colonel Ed Conner at 803-531-4654, econner@orangeburgdps.org. Assembly permits and/or approvals from various other departments may be required so plan early.

Any event that has anyone selling goods such as vendors, balloons, novelties, t-shirts, food, etc. needs to contact the Business License Division at the City of Orangeburg to inquire about special event licenses. 803-539-3750. Anyone found onsite selling items will be fined and ticketed.

Avoid Processing and Payment Problems

To ensure payment and renewal promptly:

- Checks payable to the City of Orangeburg
- Check should be dated and signed
- Payment needs to be included with form
- Numeric portion of check must match the text portion of check
- Renewal or form should be included with payment
- No Revenue was reported on your renewal application
- Required documentation was missing
- Delinquent fees were not included: Hospitality, Accommodations or Business Personal Property
- Change of Location has taken place and needs to be addressed
- Change in ownership appears and needs to be addressed

Attachments include:

- Current City of Orangeburg Business License Application
- Sub Contractor Listing for General Contractors
- Sample of a Statewide License Application for Renewals
- Building Permit Application
- Permit Fees
- Solid Waste Information
- Home Occupation Approval
- Plan Review Approval



City of Orangeburg Finance Department
PO BOX 1183
979 Middleton Street
Orangeburg SC 29116
Hours – 8am – 5 pm Monday thru Friday
803-539-3750
803-533-6006 (Fax)
Carrie W. Johnson, Finance Director
cjohnson@orangeburg.sc.us

Business License Inspectors
Erica Canty – ecanty@orangeburg.sc.us
Jennifer Lisby – jlisby@orangeburg.sc.us
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3/4/2020