



Richland County Business Service Center

# *Richland County Business Handbook: 2014*



**A guide to  
Richland County's  
business requirements**

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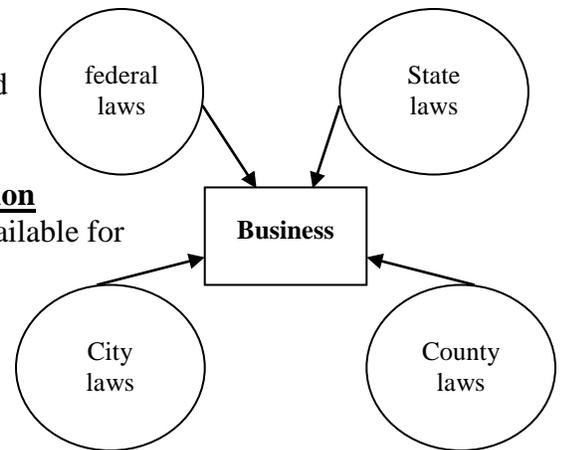
# Welcome to Richland County!

Whether you have been in Richland County for many years or are just getting started, and whether your business is physically located here or not, Richland County appreciates your business. Your contribution to the economic and social health of the community is appreciated. So, welcome – we're glad you're here!

We understand that running a business is a complex affair, and complying with the many regulations for your type of business – by each level of government – can be challenging. It is the goal of Richland County and its Business Service Center to provide helpful information to businesses about Richland County's requirements for conducting business within Richland County.

**This Handbook is *not* intended to be the complete compilation of County regulations.**

The County Code of Ordinances is available for this purpose. However, it *is* intended to be a reference guide about the County's requirements to do business in Richland County. It is anticipated that this Handbook will be revised periodically to provide additional or updated information as needed. (Resources to obtain information on federal, State, and city laws are included at the end of this Handbook.)



Several County departments interact with the business community and/or enforce regulations affecting the business community. While an overview of each department is included, the focus of this Handbook is identifying and describing different requirements affecting different kinds of businesses. This is intended to help businesses easily find what requirements may apply to their type of business.

Businesses should be aware that, while “Richland County” includes the municipalities of Arcadia Lakes, Blythewood, Cayce, Columbia, Eastover, Forest Acres, and Irmo, the *government* of Richland County, in most but not all cases, regulates businesses only in the unincorporated areas of Richland County – those areas *not inside* a city or town limits.

It is very important to know *exactly* where your property – or projects or contracts – are located. We recognize this is no easy feat. An easy way for homeowners to tell is to look at the recycling bin color: unincorporated areas have red bins (but so does the Town of Blythewood). For businesses or homeowners, this information can be found online: go to [www.rcgov.us/bsc](http://www.rcgov.us/bsc) and click on “Business Locations – City Limits” from the list at the right. If this still does not provide the needed information, you may call the County Assessor’s Office at 803-576-2660.

I hope you find this Richland County Business Handbook useful. If so, please share it with your CPA or your business accountant. If not, please share your comments with us (at [bsc@rcgov.us](mailto:bsc@rcgov.us)) so we may continue to improve it and provide you with the information you need. We appreciate your business, and we want to make Richland County a great place to do business. You help make Richland County a great place to live, work, and visit.

# Departments Interacting with Businesses

## 1. Auditor's Office

The Auditor's Office is responsible for creating and adjusting the business personal property tax bills collected by the Treasurer's Office. Vehicle tax bills are also issued by this department.

Phone: 803-576-2600

E-mail: [rcauditor@rcgov.us](mailto:rcauditor@rcgov.us)

Website: <http://www.richlandonline.com/Government/Departments/Taxes/Auditor.aspx>

## 2. Building Codes and Inspections Department

The Building Codes and Inspections Department is responsible for reviewing plans, issuing permits, inspecting structures to ensure compliance with all residential and commercial codes, issuing manufactured housing permits, and enforcing code compliance for unsafe residential and commercial structures.

Phone: 803-576-2140

Website: <http://www.richlandonline.com/Government/Departments/BuildingCodesInspections.aspx>

## 3. Business Service Center

The Business Service Center is the County's "one stop shop" for businesses. This department issues business licenses, business permits, and Peddler's licenses for the unincorporated areas of the County. This office also collects the County's Local Accommodations Taxes and administers and enforces the County's Hospitality Taxes.

Phone: 803-576-2287

E-mail: [bsc@rcgov.us](mailto:bsc@rcgov.us)

Website: [www.rcgov.us/bsc](http://www.rcgov.us/bsc)

## 4. Engineering (New Development) Division

The Engineering (New Development) Division facilitates the permitting of land disturbance for compliance with the SCDHEC Construction General Permit. Our mission is to promote and regulate development with minimal adverse impact to adjacent properties and environmentally-sensitive areas of the Richland County. We permit small and large construction activities in the unincorporated Richland County as well as in other municipalities through inter-governmental agreements. If you are proposing to disturb land on any portion of your lot or parcel, please contact the Engineering (New Development) Division for guidance.

Phone: 803-576-2140

E-mail: [pwinspections@rcgov.us](mailto:pwinspections@rcgov.us)

Website: <http://www.rcgov.us/Government/Departments/PublicWorks/Engineering.aspx>

## 5. Fire Marshal's Office

The Fire Marshal's Office reviews construction documents and conducts fire and life safety inspections of new and existing businesses in the unincorporated areas of Richland County to ensure compliance with governing building and fire codes for their respective occupancies.

Phone: 803-576-3400

E-mail: [esd@rcgov.us](mailto:esd@rcgov.us)

Website: <http://www.richlandonline.com/Government/Departments/PublicSafety/EmergencyServices.aspx>

## 6. Hazardous Materials Division

The Hazardous Materials Division conducts investigations, enforcement and inspections to permit and regulate the safe storage, use, manufacture and handling of hazardous materials in compliance with local, state and federal standards, codes and laws. The division also investigates hazmat related fires, explosions or other hazardous materials related conditions.

Phone: 803-782-6182

E-mail: [hazmat@rcgov.us](mailto:hazmat@rcgov.us)

Website: <http://www.richlandonline.com/Government/Departments/PublicSafety/EmergencyServices.aspx>

## 7. Planning and Development Services Department

This department facilitates the County's public planning process. Its goal is to incorporate best practices, balancing environmental and economic concerns, in County land use regulations. This department includes professionals in flood management, addressing, zoning, site plan review, neighborhood improvement, comprehensive planning and Geographic Information Systems. It is important to check with this department prior to making a decision regarding the location of your business to insure that the use is allowed and to determine if site plans will be required.

Phone: 803-576-2180

Website: <http://www.richlandonline.com/Government/Departments/PlanningDevelopment.aspx>

## 8. Sheriff's Department

The Sheriff's Department is responsible for ensuring public safety for the County. Their mission is to improve the quality of life of Richland County citizens by maintaining a high standard of professional accountability, reducing the fear of crime, and reducing the fear of retaliation from those persons who constitute the criminal element within the county. This mission will be accomplished through the collaborative efforts of the Sheriff's Department and the community using Community Policing strategies and problem-solving techniques, supported by aggressive enforcement of Federal, State and Local Laws.

Phone: 803-576-3000

E-mail: [sheriff@rcsd.net](mailto:sheriff@rcsd.net)

Website: <http://www.rcsd.net>

## 9. Treasurer's Office

The Treasurer's Office is responsible for the collection of real estate property taxes, vehicle taxes, business personal property taxes, Hospitality Taxes, and other taxes. This office also maintains County bank accounts, investment of funds and certain disbursements. This office does not create or adjust bills (Auditor's Office) or calculate a property's taxable value (Assessor's Office).

Phone: 803-576-2250

E-mail: [treasurer@rcgov.us](mailto:treasurer@rcgov.us)

Website: <http://www.richlandonline.com/Government/Departments/Taxes/Treasurer.aspx>

“In business, I've discovered that my purpose is  
to do my best to my utmost ability every day.  
That's my standard. I learned early in my life that I had high standards.”  
Donald Trump

# Business Licensing in Richland County

## 1. About Business Licenses

- **Nearly *all* cities in SC require businesses to have a business license. Eight SC counties require business licenses, including:**
  - Beaufort County
  - Charleston County
  - Dorchester County
  - Horry County
  - Jasper County
  - Marion County
  - Richland County
  - Sumter County
- **Every business needs a business license, including home-based businesses. However, some businesses are exempt from paying the fee.**
- **A business license is valid only in the jurisdiction in which it was obtained.**
- **Business licenses are valid for the current calendar year only. Business licenses expire every December 31<sup>st</sup>.**
- **Every physical location requires its own business license.**
- **Business licenses are valid for the *current* owner only—no transfers.**
- **Business license fees are based upon gross revenue, type of business (indicated by the NAICS code, the federal North American Industrial Classification System), and location (in or out of the county).**
- **All gross revenue of a business should be reported to a jurisdiction only once. Deductions will apply if a business obtains more than one business license.**

**If your business is closing or is no longer operating in Richland County, it is critical to complete a Closing Business Form so your business will not be held liable for delinquent licenses, permits, taxes, and/or fees that may accrue after the business closes.**

For more information, please visit the Business Service Center website at [www.rcgov.us](http://www.rcgov.us), e-mail the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us), or call 803-576-2287.

## 2. Getting Your First Business License

**Step 1:** You must first know where your business is physically located. (Check the property tax bill, [www.richlandmaps.com](http://www.richlandmaps.com), or e-mail [bsc@rcgov.us](mailto:bsc@rcgov.us) with your address.)

**Step 2:** Pick up and complete the necessary forms: Obtain a Business License Application Form and a Clearance Form from the BSC. **(Businesses located outside Richland County, *except* contractors, will not need a Clearance Form.)** A Zoning Fee must be paid at this time.

Other forms may be needed, depending on your type of business:

- ✓ A Hospitality Tax Enrollment Form, if selling prepared/modified food or beverages.
- ✓ Local Accommodation Tax voucher forms, if accommodations are offered.
- ✓ Business Personal Property Tax filing forms for all Richland County businesses.
- ✓ Hazardous Materials Certification Page, if hazardous materials may be involved.

**Step 3:** Obtain the necessary approvals. Take the Clearance Form to the Zoning Division. They will route your form to the next department. Home-based businesses will not need a Fire Marshal inspection.

Businesses in commercial locations will need a Fire Marshal's inspection. The Fire Marshal will contact you to schedule an inspection.

Other possible approvals/requirements: Obtain other approvals or meet the other requirements as indicated on the Clearance Form.

**Step 4:** Return all applicable forms, including the New Business License Application Form and the Clearance Form (if applicable) to our office after all applicable approvals have been received and all applicable requirements have been met.

**Step 5:** Pay for your business license. We will calculate your business license fee, based upon projected or last year's gross revenues and your type of business. We will also determine whether any deductions may apply. Currently, payment is cash or check only, and checks need to be payable to Richland County.

For more information, please visit the Business Service Center website at [www.rcgov.us](http://www.rcgov.us), e-mail the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us), or call 803-576-2287.

### 3. What We Check For

A business license is the County's "seal of approval" for a business to operate within the areas of the county outside city limits. To operate lawfully, businesses must meet the County's and State's requirements for their business type.

#### **Some County requirements:**

- **Zoning approval:** All businesses must be zoned appropriately for their location.
- **Building Inspections approval:** A business must have a Certificate of Occupancy and be reviewed for local Code and Americans with Disabilities Act compliance.
- **Fire Marshal approval:** A business must be inspected for compliance with fire codes.
- **Business Personal Property Taxes:** All businesses with business personal property must be filing this tax accurately as well as current with all payments.
- **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 with all payments.
- **Hazardous Materials Permits:** All businesses which may have hazardous materials must submit a Hazardous Materials Certification Page or have a Hazardous Materials Permit.
- **Peddlers License:** Businesses, or people, selling goods door-to-door or in public places must have this license.
- **Precious Metals Permit:** Businesses buying precious or semi-precious metals or gems from the public must have this permit.
- **Business Licenses:** All businesses must have a business license each year they are open.

#### **Some State requirements:**

- **Alcohol License:** Businesses selling alcohol must have a current, applicable alcohol license.
- **Food License:** Businesses selling food must be inspected for compliance with health codes.
- **Retail License:** Businesses selling retail goods must have a current retail license.
- **Occupational License:** All individuals in occupations regulated by the State LLR Dept. must have a current occupational license.

For more information, please visit the Business Service Center website at [www.rcgov.us](http://www.rcgov.us), e-mail the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us), or call 803-576-2287.

## 4. Renewing Your Business License

- **Business licenses expire on December 31<sup>st</sup>.** Licenses cannot be renewed before this date.
- **The deadline to renew without penalties is March 15.** The County mails renewal applications in mid-January. If the application is not received, businesses are still subject to the deadline.

### **To renew online:**

- **Most businesses may renew online at [www.rcgov.us/bsc](http://www.rcgov.us/bsc)** and click on “Online Renewal Form.” The business license number and Federal ID or Social Security # will be needed. Currently, only Visa and MasterCard are accepted. A fee will be charged, but a \$10 discount is currently offered.
- **Most businesses may also calculate their fee online without paying online.** On the BSC website at [www.rcgov.us/bsc](http://www.rcgov.us/bsc), click on “Online Renewal Form,” complete the form, then print the form.
- **Certain types of businesses are not able to pay or calculate their fees online, including:**
  - businesses opening for the first time (or operating under new ownership),
  - businesses obtaining or renewing its *first* business license,
  - businesses reopening after being closed, or
  - businesses with a change of ownership, location, or business activity in the last year.

### **To renew by mail:**

- Step 1:** Complete the renewal form, making sure to (a) verify all provided information, (b) provide all requested information, and (c) complete and sign the last page.
- Step 2:** Verify your calculations online at the website above, or review the online Instructions.
- Step 3:** Verify all applicable requirements have been met before returning the renewal application.
- Step 4:** Return one renewal form for each location with your check, payable to Richland County, as soon as possible after December 31<sup>st</sup> to avoid the rush and avoid penalties.
- Step 5:** Please allow several weeks for processing during this busiest time of year.

Fees for new businesses renewing for the first time will be adjusted to reflect actual gross revenue.

**Have questions? Find answers.** (1) Visit the website above and click “Renewal Form Instructions.” (2) E-mail [bsc@rcgov.us](mailto:bsc@rcgov.us). (3) Call the office at 803-576-2287.

## 5. Contractors

- It is critical for contractors to know in what city limits their work is performed in order to accurately report their gross revenues to each city/ county requiring a business license.
- All contractors doing business in Richland County, whether or not located in Richland County, are required to have a business license. Permits cannot be obtained without a current business license and State LLR licenses, and/or registration.
- Contractors must have decals on their company vehicles to indicate that a current business license has been obtained.
- A contractor 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 then valid until the contract for which the fee was paid is completed, even if the work extends past December 31.
- Each new contract requires an additional business license fee to be paid, as the new contract generates new gross revenue.
- Contractors doing work not under a specific contract, such as service work, must obtain their business licenses based upon the gross revenue of that work from the previous year.
- Contractors located in Richland County who do work outside of Richland County in a city or county which does not require a business license are entitled to receive a discounted rate on that work.
- Contractors located in Richland County who do work covered by a Richland County building permit, whether or not they themselves pull the permit, are able to claim the amount of the contract covered by that building permit as a deduction against the reported gross revenue.
- Contractors located outside the County without permitted work currently scheduled in the County may renew their business license to keep it current, and pay only the minimum fee.

For more information, please visit the Business Service Center website at [www.rcgov.us](http://www.rcgov.us), e-mail the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us), or call 803-576-2287.

**“Don’t limit yourself. Many people limit themselves  
to what they think they can do. You can go as far as your mind lets you.  
What you believe, remember, you can achieve.”**  
Mary Kay Ash

# A Bit About Other County Requirements

## 1. Building Inspections

State requirements are specified in the International Building Code in the State Code of Laws Section 9-6. Local requirements are specified in the Richland County Code of Ordinances Chapter 6.

### Requirements:

- Building Plan Reviews – A building plan review is required before a building permit can be issued for all residential owners and all commercial construction.
- Building Permits - A building permit must be issued before starting any new building construction or making additions, alterations, renovations, and demolition of existing structures. Examples of permits are building, electrical, mechanical, plumbing, etc.
- Building Inspections – Inspections are required per building codes after the building permit has been issued at pre-determined intervals based on the type of permit issued.
- Manufactured Housing Permits – Any mobile home or manufactured home that has been placed on property must obtain a permit in order to have electricity turned on.

### Frequently Asked Questions

#### 1. What is needed for a contractor to obtain a building permit?

You need to complete a Zoning/Land Development Permit Application from Zoning with approval. You also need to provide a copy of SC Contractors License. You need to provide list of subcontractors, such as your electrician, plumber, and HVAC contractors. These subcontractors must be licensed with the State of South Carolina. You also need to submit proof of sewer information, such as the results from a perk test from DHEC or a receipt or sewer tap card from Richland County Utilities. If you are not on either of these types of sewer systems, you will need to bring proof from your sewer provider that there is sewer availability.

#### 2. What is needed for a homeowner to obtain a building permit?

If you are building as a homeowner, you need to provide a Zoning/Land Development Permit Application from zoning with approval, a list of subcontractors' names, such as electrical, plumbing, and HVAC. These subcontractors must be licensed with the state of South Carolina, Richland County and will be required to pull permits for their portion of the work. You would also need to submit proof of sewer information such as the results from a perk test from DHEC or a receipt or sewer tap card from Richland County Utilities. If you are not on either of these types of sewer system, you will need to bring proof from your sewer provider that there is sewer availability for your residence.

### **3. How do I obtain a building permit?**

You may download a building permit application from the following website: <http://www.richlandonline.com/Government/Departments/BuildingCodesInspections/Permits.aspx>. Once the form has been completed, you may either submit it online or bring the form to the Building Services Department located at 2020 Hampton Street, first floor of the County Administration Building for submittal. Zoning approval is required prior to issuance.

### **4. What is needed to obtain a mobile home permit?**

To obtain a manufactured home permit you will need your bill of sale or title, proof of sewer information such as perk test results from DHEC, sewer tap card or receipt from Richland County Utilities. If you are not on either of these types of sewer system, you will need to bring proof from your sewer provider that there is sewer availability for your residence. Please review the [Manufactured Home Set-up Requirements](#).

For more information, please contact the Building Codes and Inspections Department at 803-576-2140.

## **2. Business Personal Property Taxes**

State requirements are specified in the State Code of Laws Section 12-37-970, with a home-based business exemption specified in Section 12-37-220(A)(5). Local requirements are specified in the Richland County Code of Ordinances Section 23-3(b) and (d).

## **Frequently Asked Questions**

### **Basic Information**

#### **1. What is Business Personal Property?**

It is the furniture, fixtures, and equipment used to operate your business.

#### **2. What are examples of business personal property that should be included on the return?**

- computers
- software
- telephone systems
- office furniture
- typewriters
- tools or equipment
- anything that is used by your business to help generate income
- personal property that is owned by employees but used in the business is taxable
- equipment that is broken or no longer used is taxable as long as it is on the premises

#### **3. When did this tax start?**

This tax was first levied, or charged, in the early 1970's.

#### **4. Who needs to file Business Personal Property Tax returns?**

All people with businesses with a physical location in Richland County need to file Business Personal Property Tax returns – even if they have no business personal property.

**5. I am a non-profit company. Do I still have to pay Business Personal Property Taxes?**

Businesses defined as IRS 501(c)(3) businesses may apply for a charitable company exemption from Business Personal Property Taxes. Contact the SC Department of Revenue at 803-898-5480 for applications or more information. IRS documentation establishing 501(c)(3) status may be required. Businesses filing County Business Personal Property Tax returns that have been granted this charitable exemption need to send the County Auditor's Office documentation from the SC Department of Revenue showing that this exemption has been granted.

**6. What if I have no assets, or fixtures, furniture, or equipment?**

People or businesses with no assets are still required to file Business Personal Property Tax returns. In this case, you will submit a return listing zero assets. However, you must include a letter of explanation as to why you are filing zero assets. You will also need to include a fixed asset sheet and/or Schedule C from your federal income tax return, if applicable.

**7. My company leases its fixtures, furniture, and equipment. Is there anything special I have to do?**

Yes. Please contact the Auditor's Office for more details for your specific circumstances. You also need to contact the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us) or 803-576-2287 with the leasing company's information so your business may be identified for business license purposes as having its Business Personal Property properly addressed.

**Calculation Information**

**8. How do you know what to bill me?**

The numbers come from the Business Personal Property return that you file either with the State Department of Revenue or the County Auditor. These numbers are taken from your fixed asset sheet used for income tax purposes. You must maintain a 10% residual when depreciating your assets – meaning, your assets must always be listed as at least 10% of their original value when new. You cannot depreciate down to 0%.

**9. What rate do you tax my furniture, fixtures, and equipment?**

Business Personal Property is taxed at 10.5% of your *net depreciated* value.

**10. What percentage of depreciation am I allowed to deduct?**

There are several different methods of depreciation. The taxpayer should contact their tax advisor or accountant to determine what depreciation schedule is best for their business.

**11. How much will my tax bill be?**

The taxes are based on the net depreciated value of all your furniture, fixtures, and equipment, excluding airplanes and vehicles. The depreciated value is multiplied by the 10.5% rate, giving the assessment rounded to the nearest ten. The assessment is then multiplied by the tax rate for the tax district in which your business is located, resulting in the amount owed.

(value of property) x 10.5% = assessed value x tax rate = amount owed

## **Filing Information**

### **12. When is the deadline to file Business Personal Property Tax returns?**

April 30 is the annual deadline to file returns. The County will then mail bills to businesses in October or November.

### **13. When is the deadline to pay Business Personal Property Taxes?**

January 15 is the annual deadline to pay Business Personal Property Taxes without penalties.

### **14. Where do I file this return?**

Businesses needing to file with the County may now file online at [www.rcgov.us/auditor](http://www.rcgov.us/auditor).

Professional or service type businesses file a County Business Personal Property Tax return with the County Auditor's Office. Businesses associated with sales taxes or miscellaneous retail file a PT-100 form with the Department of Revenue. Both of these forms are available at the County Auditor's Office or the Richland County Business Service Center.

### **15. Who signs my Business Personal Property Tax return?**

The owner of the business for whom the return is being completed must sign the return. If you have an accountant prepare the form, the accountant must also sign the form.

### **16. Do I have to file a return for all my locations or can I file just one return?**

A Business Personal Property Tax return must be filed for each location.

### **17. I am no longer in business. What do I do?**

You must close your account either with the Department of Revenue or the County Auditor's Office. If you have a retail sales tax number (the "040-" number), you must close that account first, with the Department of Revenue, at 803-898-5222. Then you may close your Business Personal Property account. Your tax bill is based on the previous year's accounting closing period. Therefore, you may receive a tax bill after you have closed, depending on your closing date and your account closing period.

## **Payment Information**

### **18. Can I pay for Business Personal Property Taxes online?**

Yes. Businesses can pay these taxes online. Go to [www.rcgov.us](http://www.rcgov.us), select "Online Payments" from the list on the right, then select "Vehicle, Real Estate, Business, and Personal Property Tax Payments." Then select "Business." Only current, non-delinquent, years may be paid online, however.

### **19. My business owes significant delinquent Business Personal Property taxes. Is there a payment plan I can sign up for?**

Yes. The County Treasurer's Office offers a payment plan for qualifying businesses to repay delinquent Business Personal Property Taxes over time. Please contact the Treasurer's Office at 576-2250 or 576-2270 for more information. Please be aware, however, that the

County's Code of Ordinances prohibits business licenses from being issued until all funds due to the County are paid in full.

## **20. I cannot find my receipt for my Business Personal Property Taxes so I can get my business license. How can I get another copy?**

- Online: Go to <http://www5.rcgov.us/TreasurerTaxInfo/Main.aspx>, click the "Business" icon, then enter the requested information. You may print the receipt when it appears.
- Call: Call the Richland County Treasurer's Office at 803-576-2250 to request a receipt. However, you will need the Business Personal Property Tax account number. If you do not have this number, the Treasurer's Office or the Auditor's Office can find the account number for you.

For more information, please call the Auditor's Office at 803-576-2620.

## **3. Grading Permits**

State requirements are specified in the State Code of Laws Section 72-300. Local requirements are specified in the Richland County Code of Ordinances Sections 26-64, 26-203, and 26-221.

A Grading Permit, also called a Land Disturbance Permit, is required *prior* to any starting any activities which will disturb the land, such as construction, in the unincorporated areas of the County. There are different kinds of projects that may require grading permits. These include:

- Individual Lot Disturbance: These are typically small projects that involve minor grade (land elevation) changes. In most cases, a storm water pollution prevention plan (SWPPP) is required. These types of projects are subject to a five (5)-day review process.
- Utility/Linear Projects: These are projects with no structure and at least 1000 linear feet of line proposed. These types of projects are subject to a five (5)-day process.
- Commercial Projects: These projects can be large or small and usually involves a new structure and/or grading activity (i.e. improvement of parking areas) and are always permitted in conjunction with the Planning Department.
- Residential Projects: These projects are typically large subdivisions and are always permitted in conjunction with the Planning Department.

Be aware that all work covered by a grading permit may be routinely inspected by Richland County staff to ensure compliance with all local, state, and federal regulations.

For more information, please contact the Richland County Engineering Division at 803-576-2140 or by e-mail at [pwinspections@rcgov.us](mailto:pwinspections@rcgov.us).

## **4. Hazardous Materials Permits**

These requirements are specified in the Richland County Code of Ordinances Chapter 13.

\*\* Please also refer to your Safety Data Sheets (SDSs) to determine if you have Hazardous Materials.

**The definition of Hazardous Materials shall apply to all materials which meet the definition(s) of**

- Hazardous Materials
- Hazardous Waste
- Hazardous Substances

as defined within the currently adopted Fire Code and/or Hazardous Materials, Hazardous Waste or Hazardous Substances as defined by the current edition(s) of 40 CFR, 49 CFR or CERCLA 101 (14). **AND**

- are highly flammable, or
- may react to cause or perpetuate fires, explosions or dangerous reactions, or
- by their presence create or augment a fire or explosion hazard, or
- because of the toxicity, flammability, or liability of fire, explosion or reaction render firefighting, rescue or public safety operations abnormally dangerous or difficult, or create a threat to public health, safety or the environment.

**Hazardous Materials shall also apply to any material(s) which are:**

- chemically unstable or
- which may spontaneously form explosive or reactive compounds, or
- undergo evolution of heat or cold to be a fire or health hazard.

**Hazardous materials shall include such materials as :**

- explosive or potentially explosive materials,
- compressed gasses,
- cryogenic liquids and gases,
- flammable and combustible liquids,
- flammable and water reactive solids,
- inorganic and organic oxidizing substances,
- toxic and infectious substances,
- radioactive materials,
- corrosive substances, and
- hazardous materials known or suspected of chronic toxicity.

This shall **not** include heating fuels, lubricating oils, hydraulic oils, lubricating greases or compressed gases for individual residential use when in use at a private residence.

The cost of a Hazardous Materials Permit depends on material type and quantity. Please contact George Mick or Steve White at [hazmat@rcgov.us](mailto:hazmat@rcgov.us) for more details.

## 5. Home-Based Businesses

These requirements are specified in the Richland County Code of Ordinances Section 26-151-39.

Richland County allows certain types of businesses to operate within residences. However, certain conditions must be met before such a business is permitted to operate, described below.

- 1) The business owner must disclose, on a Restricted Covenants Statement, whether or not the property for which a business is being applied is restricted by a recorded covenant that prohibits the activity for which the Home Occupation Permit applies. No business will be authorized by the County to operate if the business would violate any such restrictive covenants.
- 2) Home occupations shall be conducted entirely within the principal dwelling or an accessory structure, if such accessory structure meets all setback requirements for a principal structure in the district in which it is located. Home occupations shall be clearly incidental and secondary to the use of the dwelling unit for residential purposes, and shall not change the outward appearance of the structure.
- 3) An area equal to not more than twenty-five percent (25%) of the floor area of the principal dwelling may be utilized for the home occupation. If the home occupation is housed in an accessory structure, the accessory structure can be no larger than twenty-five percent (25%) the gross floor area of the principal dwelling.
- 4) Only persons residing on the premises may be employed by the home occupation.
- 5) The home occupation shall not involve the retail sale of merchandise manufactured off the premises. No display of goods, products, services, merchandise, or any form of advertising shall be visible from outside the dwelling.
- 6) No outside storage shall be allowed in connection with any home occupation.
- 7) Instruction in music, dance, art or similar subjects shall be limited to four (4) students at a time.
- 8) No traffic shall be generated by the home occupation in greater volumes than would normally be expected in a residential neighborhood, and any parking need generated by the home occupation shall be provided for off street and other than in the front yard.
- 9) There are local regulations for signs for home-based businesses. These are found in Section 26-180 of the Richland County Land Development Code.
- 10) Approval becomes void upon a violation of any provision contained herein or termination of the applicant's residency. The permission hereby granted is not transferable to any other resident, address, or other occupation.

For more information, please contact the Richland County Planning and Development Services Department at (803) 576-2180.

## 6. Hospitality Taxes

State requirements are specified in the State Code of Laws Section 6-1-700. Local requirements are specified in the Richland County Code of Ordinances Section 23-65.

Richland County Council approved the Hospitality Tax requirement for businesses in 2003. In March 2007, the Richland County Business Service Center began to administer the County's Hospitality Tax program, which began in July 2003. Since becoming responsible for its administration, the Business Service Center has made great effort to improve the program's quality, the quality of communications with businesses about this requirement, and the level of business compliance.

Following is some important information that all businesses should be aware of regarding Richland County's Hospitality Tax program. Please read it carefully; businesses are responsible for knowing this information.

### **What It Is**

1. The Hospitality Tax applies to all gross receipts collected on sales of prepared or modified meals, food, and beverages sold in establishments licensed or non-licensed for on-premises consumption of alcoholic beverages, beer, or wine. It applies to restaurants, convenience stores, fast food outlets, grocery stores, and any other establishment preparing and/or serving food and/or beverages
2. The Hospitality Tax is two percent (2%) within the unincorporated areas of Richland County and is imposed on businesses furnishing food and beverage services, whether dine-in, take-out, catered, or sold from homes or from mobile carts, in the unincorporated areas.
3. The Hospitality Tax is one percent (1%) within the city limits of Eastover and that portion of Irmo in Richland County and is imposed on businesses furnishing food and beverage services, whether dine-in, take-out, catered, or sold from homes or from mobile carts, in this area of Richland County.
4. Businesses bringing prepared or modified foods or beverages into the unincorporated areas of the County, such as caterers, are responsible for paying Hospitality Tax fees (and any applicable penalties) to the County based on the gross revenue generated by these food or beverage goods.

### **Liability and Payments**

5. Payment of the Hospitality Tax shall be the liability of the consumer of the services, and shall be paid at the time of delivery of the services to which the tax applies, and shall be collected by the provider of the services.
6. Businesses must submit three items for processing of Hospitality Tax payments:
  - a check for the proper amount, including fees and any applicable penalties, payable to Richland County
  - a copy of the State Sales Tax return (or other document approved by the Business Service Center Director), and
  - an original, *unaltered* voucher form (no white-out) for the appropriate month
7. Failure to submit all three items will result in all documents being returned, and penalties will accrue at 5% per month until all documents are returned properly. If not all sales reported on

the Sales Tax Return are from the sale of prepared/modified foods/beverages, the business also needs to identify the amount of sales from prepared/modified foods/beverages.

8. No altered vouchers are accepted. New vouchers may be obtained upon request; they will *not* be sent out automatically. Vouchers may be obtained online at [www.rcgov.us/bsc](http://www.rcgov.us/bsc) and click on “Hospitality Taxes” on the right. If a business submits an altered voucher, all submitted documents and payments will be returned and the 5% per month penalty will apply until all documents are returned and accepted.
9. Hospitality Taxes for each month are due on the 20<sup>th</sup> of the month following the reporting period. Failure to pay on time carries a penalty of 5% per month, charged on the original amount due. (Businesses using a 13 month financial period *are still required* to meet this deadline.)
10. Businesses may request to have the frequency of their Hospitality Taxes adjusted, with the new frequency to start *only* at the beginning of each calendar year. All requests will be reviewed in light of the average monthly payment for the prior calendar year.
11. Frequency of payments is based on average monthly payments. See the chart below to determine on what frequency your business should be paying Hospitality Taxes.

Average Monthly <i>Gross</i> Revenue from Hospitality Tax-ed Items	Average Monthly Payment	Hospitality Tax Payment Frequency
More than \$2,500	More than \$50.00	Monthly
\$1,250 - \$2,500	\$25.00 - \$50.00	Quarterly
Less than \$1,250	Less than \$25.00	Annually

12. This payment frequency may or may not correspond to the frequency of payments of sales taxes made to the State Department of Revenue. If State sales tax payments are made less frequently than County Hospitality Tax payments, copies of State Sales Tax returns shall be submitted to the County each time the Sales Tax returns are submitted to the State. (Payments to the County in between payments to the State that are submitted without these Sales Tax returns will be accepted only in these cases.)
13. Each voucher must be signed by the preparer. The preparer’s signature certifies that all information submitted is correct and in accordance with the requirements of the Richland County Hospitality Tax Ordinance.
14. Businesses with zero revenue in a month must still return that month’s voucher form to avoid the appearance of delinquency. This includes schools, businesses undergoing renovations, or other situations where zero revenue is generated.

### **Delinquent Payments**

15. Businesses with any past Hospitality Tax balances are responsible for paying for those balances, with all applicable penalties. Any month with no payment made will also accrue penalties until revenue is documented and all taxes and penalties are paid.
16. Businesses with Hospitality Tax balances due or payments missing altogether must pay the balances or payments in full before a business license will be issued. Penalties will accrue on the Hospitality Tax payments and the business license payment until the Hospitality Tax payments are paid in full.
17. Businesses wishing to pay Hospitality Taxes for previously unpaid months must submit a copy of the State Sales Tax return for those months for revenue documentation purposes. Failure or inability to provide this documentation will result in assessment of revenue for that period.
18. Businesses unable to pay their balances in full may pay two or more months at a time, to ensure that the business will become current. All balances, including any applicable late fees, must be paid in full on or before March 15 in order to obtain a current business license. Any businesses remaining delinquent after this date will continue to accrue Hospitality Tax and business license penalties until the balance is paid and the business license is renewed.
19. Businesses with bounced Hospitality Tax checks must pay these amounts, with penalties, with certified funds, and will not be able to obtain a 2009 business license until the balance is paid in full. Business license penalties will accrue after March 16, 2009.
20. Penalties cannot be waived and accrue at 5% per month, starting on the first business day following the 20<sup>th</sup> of each month, unless the 20<sup>th</sup> is on a weekend or a holiday. Penalties are not compounded, but are 5% of the original amount due.

### **Changes to the Business**

21. If a business has moved to a new location and owed Hospitality Taxes from the previous location, the business will not be able to obtain a 2009 business license until the balance is paid in full. Business license penalties will accrue after March 15.
22. If the business has changed ownership and the previous owner was delinquent in paying Hospitality Taxes, *the new owner is responsible for paying the unpaid balance*. The business will not be able to obtain a current business license until the unpaid balance is paid in full. Business license penalties begin accruing after March 15.
23. Changing the business name does not remove any liabilities that the business may have incurred under the previous business name.

### **Other Requirements**

24. Business licenses are required for businesses doing business in the unincorporated areas of the County, for each year beginning from when the business opened or 2007, whichever is later, with penalties at 5% per month. The deadline to obtain a current business license without penalty is March 15. (Schools, of course, are exempt.)

25. Independent contractors are required to obtain their own business license. These are people who are paid on the IRS Form 1099 Form rather than the W2 Form. Please verify that any independent contractors have their business license.

## **Enforcement**

26. If a business' total annual reported Hospitality Tax revenues do not coincide with the reported business license revenues for the same year, the business is subject to be audited, with all applicable penalties applied.

27. Businesses may have revenues assessed for months for which no Hospitality Taxes have yet been paid and for which businesses fail or are unable to provide copies of State Sales Tax returns to document revenue in order to determine the amount of Hospitality Tax fees and penalties due. Any business requesting to have the assessment adjusted must request such adjustment within five business days and provide revenue documentation for the month in question.

28. Any person violating the Hospitality Tax ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be subject to a *fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both. Each day of violation shall be considered a separate offense.* Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.

For more information, please visit the Hospitality Tax website at [www.rcgov.us/bsc](http://www.rcgov.us/bsc) and click on "Hospitality Tax" on the right, e-mail [bsc@rcgov.us](mailto:bsc@rcgov.us), or call 803-576-2287.

## **7. Local Accommodations Tax**

State requirements are specified in the SC Code of Laws Section 6-1-520. Local requirements are specified in Richland County Ordinances #96-096HR and #012-08HR. (These are not found in the County Code, but can be found at [www.rcgov.us/bsc](http://www.rcgov.us/bsc) and click on the County Codes tab on the right. This tax was formerly known as Tourism Development Fees.)

- The Local Accommodations Tax was adopted by the County Council and became effective on January 1, 1997. This tax is a 3% tax on the gross income from all rentals of accommodations within the unincorporated areas (i.e., not in a city limits) of Richland County. The purpose of this tax is to promote tourism within Richland County.
- This tax applies to all "accommodations," defined as any room (excluding meeting and conference rooms) rooms, campground spaces, recreational vehicle spaces, lodgings or sleeping accommodations furnished to transients by any hotel, motel, inn, condominium, "Bed and breakfast," residence, or any other place in which rooms, lodgings, or sleeping accommodations are furnished for consideration within the unincorporated area of Richland County.
- However, Local Accommodations Taxes do *not* include revenues generated by the provision of sleeping accommodations to the same person(s) for thirty or more consecutive days. This revenue may be deducted from the overall gross revenue reported.

- Businesses must pay on a monthly, quarterly, or annual basis, depending on their estimated average monthly tax, as set forth by State law, and shown below.

<u>Estimated Avg. Mo. Tax</u>	<u>Projected Monthly Revenue</u>	<u>Frequency</u>
Less than \$25/month	Less than \$833	Annually
Between \$25 and \$50/month	\$833 - \$1,666	Quarterly
More than \$50/month	More than \$1,666	Monthly

- Any adjustments to frequency that need to be made, whether by new or existing businesses, will only be made at the end of the calendar year, to start with the new year, after reviewing the average monthly revenues for that year.
- Payments must be accompanied by a current voucher form and a copy of that period’s State Sales Tax computation form. Payments are to be sent to the Richland County Business Service Center.
- The deadline is the 20<sup>th</sup> of the month following the reporting period, or the next business day. Penalties accrue at 5% of the original amount due per month (not compounded) and cannot be waived.

For more information, contact the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us) or 803-576-2287.

## 8. Precious Metals Permits

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

- Businesses wishing to purchase precious metal or precious or semiprecious gems must do so from a permanent location – not from a vehicle, flea market, or other temporary location.
- Any person or business who purchases precious metal or precious or semiprecious gems from the general public must obtain a State Precious Metals Permit.
- Applications for Precious Metal Permits may be obtained from the Business Service Center or the Richland County Sheriff’s Department.
- The Precious Metal Permit is valid for one year from the date of issuance, and the annual fee is \$50.
- Precious Metal Permits, which includes an investigation of the business and the owner of the business, are obtained from the Richland County Sheriff’s Department.
- Each location of the business which buys precious metal or precious or semiprecious gems shall have their own Precious Metal Permit, although only one annual fee for all locations shall be paid.

- The holder of the Precious Metal Permit shall notify the County Sheriff's Department if there are any substantial changes in the persons managing, supervising, or conducting the business, or in the places where business will be conducted.
- Any person buying precious metal knowing that it has been stolen is liable to the rightful owner of that metal at three times the fair market value of the stolen items at the time of the theft and shall also be liable for attorney's fees as awarded by the court.

For more information, please contact the Sheriff's Department at 803-576-3000.

## 9. Peddlers Licenses

State requirements are specified in the Code of Laws Section 40-41-10. Local requirements are specified in the Richland County Code of Ordinances Section 16-30. Richland County Council approved the Peddlers License requirement for businesses in 2002.

- "Peddling" is the selling of goods for sale from door-to-door, on the roadways, or in other public places.
- "Soliciting" is requesting money, financial assistance, or other things of value, and occurs whether or not the person making the request receives a contribution. For more information on soliciting, please go to Soliciting on page 24.
- Anyone wishing to sell goods for non-charitable purposes (defined as not having an IRS 501(c)(3) designation) must obtain a State Peddlers License. This license is obtained from the Richland County Business Service Center.
- No person or business is authorized to sell goods or merchandise of any kind on the County rights-of-way of highways and streets located in the unincorporated areas of the County.

For more information, contact the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us) or 803-576-2287.

## 10. Pet Breeders License

These requirements are specified in the Richland County Code of Ordinances Section 5-2.

- **Who needs to apply for a Pet Breeders License?**  
Individuals engaged in breeding dogs or cats as a business, occupation, or profession must obtain a commercial pet breeder license from the Animal Care Department. A separate business license must be obtained through the County's Business Service Center.
- **Will the Pet Breeders License cover all of my pets and eliminate the need to comply with the Pet licensing requirement?**  
Breeders must ensure that any pets that have reached the age of 4 months must also be properly licensed with a separate pet license.
- **Will my property be inspected before I am granted a Pet Breeders License?**

Animal Care Officers will inspect the property before the Pet Breeders License can be issued; the property must meet certain conditions as outlined in the ordinance.

- **What is the cost of the Pet Breeders License?**

The Pet Breeder license costs \$100.00 and expires one year from the date of issue.

- **Once I am granted a Pet Breeder License, is it automatically renewed?**

There are no automatic renewals, as the applicant must again remit the license fee of \$100.00 and have their property re-inspected upon subsequent applications.

For more information, please contact the Animal Care Department at 803-576-2461 or [animalcare@rcgov.us](mailto:animalcare@rcgov.us).

## 11. Sexually Oriented Businesses

These requirements are specified in the Richland County Code of Ordinances Section 26-151(c)(65) of the Land Development Code and Section 16-17 for business licenses.

### Land Development Code

Due to the complexity of the regulations for this type of business, it is prudent to restrain from trying to summarize them here. Please see Section 26-151(c)(65) of the Land Development Code for these regulations. These are also posted on the Business Service Center website at [www.rcgov.us/bsc](http://www.rcgov.us/bsc), click on County Codes from the list on the right, and then click “Sexually Oriented Businesses” from the links that appear.

For more information, please contact the Planning and Development Services Department at 803-576-2180.

### Business Licenses

- Applications for business licenses for sexually oriented businesses must be made in the name of the officers for that business, i.e., no business license will be issued to, or in the name of, a corporation, association, or trade name. Those officers making application shall be held to assume all responsibility thereunder as individuals.
- All business license applications must be certified as approved to conduct business by the officials administering the applicable zoning, fire, building, and health regulations.
- No licenses will be issued to anyone who has authority to control and manage the business who is under the age of eighteen (18) or been convicted of certain laws within five years.
- Owners of sexually oriented businesses must maintain a list of their current contractors' names and a copy of a photo ID for each contractor on file.
- For more information, please contact the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us) or 803-576-2287.

## 12. Signs

These requirements are specified in the Richland County Code of Ordinances Section 26-180.

### Frequently Asked Questions

1. What is considered a “sign?”

There are various types of signs. The complete definitions of the signs are defined in Section 26-22 of the Richland County Land Development Code.

2. Are there criteria for a sign permit?

Regulations vary according to the zoning district and type of sign. Consult with planning staff about the zoning of the property where the sign will be placed in order to understand what requirements will apply.

3. How much does a sign cost?

The cost is dependent on the total cost of the sign (the cost of the sign + installation).

4. How long does it take to get a sign permit application approved?

It typically takes 2-3 weeks to complete the review of the sign application. Some complex applications may take longer.

5. What is the process for obtaining a sign permit?

The planning staff review a sign permit. You apply with a sign application form and the additional drawings or documents needed for the review. All drawings shall include a site plan and elevations and be drawn to scale. The process is described as follows:

- Application materials and fees submitted by applicant.
- The County Planning and Development Services Department and the Building Codes and Inspections Department review the applications.
- The application is approved or denied by the staff.

6. What application materials do I need?

See the sign permit checklist for further reference.

For more information, please contact the Zoning Division at 803-576-2180 or the Building Codes and Inspections Department at 803-576-2140.

## 13. Smoking Ban

These requirements are specified in the Richland County Code of Ordinances Chapter 18-6. Richland County Council approved a smoking ban in all workplaces in the unincorporated areas of Richland County in July 2008.

- Employers are required to provide a smoke free environment in all enclosed workspaces.

- No person shall smoke or possess a lighted tobacco product in any workplace.
- Every business is required to conspicuously post a “no smoking” sign at the main entrance to the workplace.
- Smoking is permitted in outside workspaces provided that no smoke enters the interior workspaces through ventilation, entrances, windows, etc.
- Exceptions include private residences, designated smoking rooms in hotels or motels, and retail tobacco stores.
- Businesses as well as people smoking within businesses may be ticketed for violations.
- Repeated violations may result in the businesses’ business licenses being revoked or denied.
- Fines are \$25 and are paid to the magistrates’ courts.

## 14. Soliciting

State requirements are specified in the State Code of Laws Section 33-56-10. Local requirements are specified in the Richland County Code of Ordinances Chapter 16-31. Richland County Council approved the soliciting requirement for businesses in 1976.

- Only rescue squads, volunteer fire departments, and charitable organizations in South Carolina are allowed to solicit from motorists along highways and streets in the unincorporated areas of Richland County.
- Prior to soliciting, those organizations must receive approval from the Richland County Council, and be in compliance with all provisions in State Code Section 5-27-910.
- No more than two permits are to be issued to an organization in a single calendar year, and each permit is valid for no more than seven consecutive calendar days.
- No person shall panhandle in the unincorporated areas of Richland County.

For more information, contact the Business Service Center at [bsc@rcgov.us](mailto:bsc@rcgov.us) or 803-576-2287.

## 15. Special, Temporary Events

These requirements are specified in the Richland County Code of Ordinances Section 26-185.

- Special events are annual events that may last as short as several hours or as long as several days. Examples include concerts, running or other sports events, religious revivals, neighborhood festivals, motorcycle/car shows, etc. Different kinds of events will require coordination with different County departments, depending on the size and nature of the event.

- All special, temporary events must be held in locations that are zoned appropriately for that type of event. To check the zoning of a proposed location for an event, please contact the Zoning Administrator, Geo Price, who may be reached at 803-576-2174 or [priceg@rcgov.us](mailto:priceg@rcgov.us).
- Community type events, such as block parties or events held within a neighborhood, need to be coordinated with the Richland County Sheriff's Department Community Action Team. The contact person is Cpt. Dave McRoberts, who may be reached at 803-576-3080 or at [dmcroberts@rcsd.net](mailto:dmcroberts@rcsd.net).
- Other kinds of events, such as parades, fundraisers, charity walks or runs, etc. that require paid Sheriff's officers to be present also need to be coordinated with the Richland County Sheriff's Department. The contact person is Lt. Ricky Griddine, who may be reached at 803-576-3000 or [rgriddine@rcsd.net](mailto:rgriddine@rcsd.net).
- Another department that may need to be informed of a special event is the Emergency Services Department. E-mail [esd@rcgov.us](mailto:esd@rcgov.us) for more information or to submit a request for emergency service coverage at your event.

## 16. Zoning

These requirements are specified in the Richland County Code of Ordinances Section 26-83.

- The Richland County Land Development Code (LDC) is the main tool to implement land use policy in the unincorporated area of Richland County. The Zoning Division is charged with ensuring that all uses conform to the requirements of the Land Development Code
- Prior to making a decision regarding the establishment of your business, it is important to check with the Zoning Division, located within the Planning and Development Services Department, for the zoning of your property.
- The Land Development Code identifies the permitted uses within each zoning district, as well as development standards for the establishment of each business. The Land Development Code applies to all businesses when there has been a change of use or a rezoning. These regulations address development standards, such as:
  - Lot size
  - Signage
  - Landscaping
  - Parking
  - Height limitations
  - Setbacks
  - Flood
- There may be situations where site plan submittals are required to ensure compliance.
- While many businesses are permitted outright within certain zoning districts or are permitted subject to use specific special requirements, there are certain business types which require a review action by a hearing body (i.e. Board of Zoning Appeals). The review action for the establishment of a business is a special exception. This appeal provides for the individual consideration of the proposed business to ensure compatibility with the other uses and developments within the area.

- The purpose of the special requirements is to ensure that the business will fit the intent of the zoning district where it is to be located and that the business will be compatible with other uses and developments within the district. These typically include, but are not limited to:
  - location
  - screening
  - lot size
  - hours of operation
  - setbacks
  - parking
  - lighting

**Check with the Zoning Division early to money, time, and energy.** Call 803-576-2180 or visit the office on the 1<sup>st</sup> floor of the County Administration Building at 2020 Hampton Street.

“Success in business requires training and discipline and hard work.  
But if you're not frightened by these things,  
the opportunities are just as great today as they ever were.”  
David Rockefeller

# Sales and Use Tax Rates in Richland County

All information is obtained from the SC Department of Revenue website:  
<http://www.sctax.org/Tax+Information/Sales+and+Use+Tax/GeneralInformation.htm>.

**What sales tax rate should be charged?** The sales tax rate depends upon the type of purchase, the location of the purchase, and any locally-approved sales taxes for the city or county. The table below shows some of the sales tax rates for areas of Richland County.

## Applicable Sales Tax Rates, as of May 1, 2013

Purchase Type	Unincorporated Richland County and cities excluding Irmo and Eastover	City Limits of Irmo, Richland County portion	City Limits of Eastover
<b>1. Accommodations</b> (room rentals only)	<b>Total:</b> <b>12%</b>	<b>Total:</b> <b>12%</b>	<b>Total:</b> <b>12%</b>
	State Sales: 5%	State Sales: 5%	State Sales: 5%
	Local Option: 1%	Local Option: 1%	Local Option: 1%
	Transport. Penny: 1%	Transport. Penny: 1%	Transport. Penny: 1%
	State Accom. Tax: 2%	State Accom. Tax: 2%	State Accom. Tax: 2%
	Local Accom. Tax: 3%	Local Accom. Tax: 3%	Local Accom. Tax: 3%
<b>2. Accommodations</b> (other guest charges, <u>no</u> room rental charges)	<b>Total:</b> <b>8%</b>	<b>Total:</b> <b>8%</b>	<b>Total:</b> <b>8%</b>
	State Sales: 6%	State Sales: 6%	State Sales: 6%
	Local Option: 1%	Local Option: 1%	Local Option: 1%
	Transport. Penny: 1%	Transport. Penny: 1%	Transport. Penny: 1%
	State Accom. Tax: 0%	State Accom. Tax: 0%	State Accom. Tax: 0%
	Local Accom. Tax: 0%	Local Accom. Tax: 0%	Local Accom. Tax: 0%
<b>3. Goods</b> ( <u>not</u> grocery items or pre-prepared meals/beverages)	<b>Total:</b> <b>8%</b>	<b>Total:</b> <b>8%</b>	<b>Total:</b> <b>8%</b>
	State Sales: 6%	State Sales: 6%	State Sales: 6%
	Local Option: 1%	Local Option: 1%	Local Option: 1%
	Transport. Penny: 1%	Transport. Penny: 1%	Transport. Penny: 1%
<b>4. Grocery Items</b> (all pre-packaged, nothing prepared)	<b>Total:</b> <b>2%</b>	<b>Total:</b> <b>2%</b>	<b>Total:</b> <b>2%</b>
	State Sales: 0%	State Sales: 0%	State Sales: 0%
	Local Option: 1%	Local Option: 1%	Local Option: 1%
	Transport. Penny: 1%	Transport. Penny: 1%	Transport. Penny: 1%
<b>5. Foods/Beverages</b> (nothing pre-packaged, all prepared meals and beverages)	<b>Total:</b> <b>10%</b>	<b>Total:</b> <b>9%</b>	<b>Total:</b> <b>9%</b>
	State Sales: 6%	State Sales: 6%	State Sales: 6%
	Local Option: 1%	Local Option: 1%	Local Option: 1%
	Transport. Penny: 1%	Transport. Penny: 1%	Transport. Penny: 1%
	Hospitality Tax: 2%	Hospitality Tax: 1%	Hospitality Tax: 1%

Information concerning state and local taxes, administered by the SC Dept. of Revenue, can be obtained from the SC Department of Revenue website at  
<http://www.sctax.org/Tax+Information/Sales+and+Use+Tax/GeneralInformation.htm>.

For more information on the following subjects, please visit this website or  
or call the Department of Revenue Sales Tax Division at 803-896-1420.

1. Accommodations Tax
2. Exemptions and Exclusions
3. Intangible Items Subject to Sales Tax
4. Local Sales & Use Tax
5. Maximum Sales Tax
6. Mobile Homes
7. Motor Vehicles
8. Use Tax

“Leaders are made, they are not born.  
They are made by hard effort, which is the price which  
all of us must pay to achieve any goal that is worthwhile.”  
Vince Lombardi

# Avoid Payment Processing Problems

To ensure your payment and/or renewal form to Richland County can be processed promptly and smoothly, please avoid the following problems that result in delays and penalties.

## Check problems:

- The check is not payable to Richland County.
- The check is not dated or signed, or was post-dated.
- No payment was included with your renewal form.
- The check was short.
- The numeric portion of the check does not match the legal, text portion of the check.
- Your business has bounced a check with Richland County. This needs to be made good, with penalties, and your payment must be made with cash or certified funds.

## Renewal or voucher form problems:

- No renewal or voucher form was included with your payment.
- Required documentation was missing.
- The renewal or voucher form was incomplete – which may include being unsigned.
- No revenue was reported on the renewal or voucher form.
- Deductions were not itemized separately and submitted as required.
- This payment needs to be remitted to another municipality based on the business location.

## Business changes:

- A change of physical location appears to have taken place and needs to be addressed.
- A change of business activity appears to have taken place and needs to be addressed.
- A change of ownership appears to have taken place and needs to be addressed.

**No business license will be issued if any of the following conditions are found:**

## Delinquent taxes/fees:

- Business Personal Property taxes are delinquent.
- Hospitality Taxes are delinquent.
- Local Accommodations Taxes are delinquent.
- Hazardous Material Permit fees are delinquent.
- Landfill Fees are delinquent.

## Other requirements are unmet:

- Business Personal Property Taxes need to be filed.
- A Precious Metals Permit is needed.
- A Hazardous Materials Permit is needed.
- A previous year's business license(s) is needed.

## City Requirements and Resources

Each city in Richland County has its own government, with its own requirements for doing business. Following are the cities located within Richland County and their contact information. It is strongly recommended that businesses contact any city within which they are located or conduct business to inquire what business requirements may apply.

### 1. Town of Arcadia Lakes

Main phone number: 803-782-2272

Website: <http://www.arcadialakes.net>

Physical location: 6911 N Trenholm Rd., Columbia 29206-1732

### 2. Town of Blythewood

Main phone number: 803-754-0501

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

Physical location: 171 Langford Rd, Blythewood 29016-8747

### 3. City of Columbia

Main phone number: 803-545-3000

Website: <http://www.columbiasc.net>

Physical location: 1737 Main St, Columbia 29201-2819

### 4. Town of Eastover

Main phone number: 803-353-2282

Website: <http://www.eastoversc.com>

Physical location: 624 Main St, Eastover 29044-9685

### 5. City of Forest Acres

Main phone number: 803-782-9475

Website: <http://www.forestacres.net>

Physical location: 5205 N Trenholm Rd, Forest Acres 29206-4801

### 6. Town of Irmo\*

Main phone number: 803-781-7050

Website: <http://www.townofirmosc.com>

Physical location: 7300 Woodrow St, Irmo 29063-2829

\* NOTE! Be aware that the Town of Irmo is located in *both* Lexington and Richland Counties. It is critical to know which county your business is located in, as each county will have its own regulations that must be followed.

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For other South Carolina cities, you may wish to visit the Municipal Association of South Carolina's Municipal Directory at <http://www.masc.sc/municipalities/Pages/Municipal-Directory.aspx> for contact information.

For other South Carolina counties, you may wish to visit the SC Association of Counties' County Directory on their website at <http://www.sccounties.org/counties/government.aspx>.

# State Requirements and Resources

The government of the State of South Carolina is a completely different government from the government of the County of Richland, and has its own myriad requirements. This Handbook is not intended to list all the State's requirements, let alone describe them. These are listed in the South Carolina Code of Laws, found online at <http://www.scstatehouse.net/code/statmast.htm>.

This section is included simply to help point businesses in the right direction to learn more about State business requirements that may affect them.

For more information about these requirements, or to learn of other State requirements that are not listed here, contact the appropriate State department. If you do not know which department to contact, you are advised to contact the main State Government directory at 803-896-0000.

**NOTE:** The SC Business One Stop website streamlines the State registration and requirements process for businesses. Please visit this website at <http://www.scbos.com>.

## Helpful Guides

Some efforts have already been made to summarize or describe various State requirements. These may be reviewed at the following links:

1. **Doing Business in SC**, prepared by Wyche Burgess Freeman & Parham, P.A.: <http://www.wyche.com/files/resource-files/Guide.pdf> (© 2005, no updates since)
2. **Business Guides**, prepared by the State Department of Revenue:
  - Go to <http://www.sctax.org>
  - Click on “DOR Services: Publications” from the list at the left
  - Select any one of the six links beneath the “Basic Tax Guides and Brochures for Businesses” heading
3. The “**Business Rules & Online Tools**” workshop presentations are found at [www.rcgov.us/bsc](http://www.rcgov.us/bsc) and click “Information Guides” from the list on the right.

## Sales Taxes

- These requirements are specified in the State Code of Laws, Section 12-36.
- All businesses required to collect and report sales taxes must obtain a State Retail License from the State Department of Revenue. (Generally, these are businesses with retail sales of goods or products to consumers – *including* home-based businesses.)
- For more information, visit the SC Department of Revenue website at <http://www.sctax.org> or call the Department of Revenue at 803-896-1420.

## State Accommodations Tax

- This additional sales tax requirement is described in the State Code of Laws, Section 12-36-920.
- For more information, please visit the South Carolina Department of Revenue website at <http://www.sctax.org> or call the Department of Revenue at 803-896-1420.

## Recent Cottage Food Laws

For more information, please see <http://agriculture.sc.gov/foodsafetyandcompliance> or call the Food Safety & Compliance Manager at 803-737-9690.

## Other helpful websites

- 1. South Carolina Government**  
Main Switchboard: 803-896-0000  
Website: <http://www.sc.gov>
- 2. Governor's Office of Small & Minority Business Assistance**  
Phone: 803-734-5010  
Website: <http://www.oepp.sc.gov/osmba>
- 3. South Carolina Dept. of Commerce**  
Phone: 800-868-7232  
Website: <http://www.sccommerce.com>
- 4. South Carolina Dept. of Labor, Licensing, and Regulation (LLR)**  
Phone: 803-896-4300  
Website: <http://www.llr.state.sc.us>
- 5. South Carolina Dept. of Revenue (DOR)**  
Phone: 803-898-5000  
Website: <http://www.sctax.org>
- 6. South Carolina Dept. of Consumer Affairs (DCA)**  
Phone: 803-734-4200  
Website: [www.sconsumer.gov](http://www.sconsumer.gov)
- 7. South Carolina Dept. of Health & Environmental Control (DHEC)**  
Phone: 803-576-2910  
Website: <http://www.scdhec.gov/environment/behs/>
- 8. South Carolina Dept. of Employment and Workforce (DEW)**  
Phone: 803-737-2400  
Website: [www.dew.sc.gov](http://www.dew.sc.gov)
- 9. South Carolina Secretary of State's Office**  
Phone: 803-734-2170  
Website: <http://www.scsos.com>

# Federal Requirements and Resources

The United States government is, of course, also a completely different government from the government of the County of Richland, and also has its own complex requirements. To learn more about these requirements, you may wish to consider consulting a tax attorney or researching extensively online. Following are a few websites that may be useful:

## 1. BusinessUSA

<http://business.usa.gov/>

“BusinessUSA is a centralized, one-stop platform to make it easier than ever for businesses to access services to help them grow and hire...BusinessUSA implements a "no wrong door" approach for small businesses and exporters by using technology to quickly connect businesses to the services and information relevant to them, regardless of where the information is located or which agency's website, call center, or office they go to for help.”

## 2. USA.gov

Government Made Easy, for Businesses and Nonprofits

Find resources on starting and managing a business, selling to and buying from the government, exporting, importing, and much more.

<http://www.usa.gov/Business/Business-Gateway.shtml>

## 3. US Federal Trade Commission

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

## 4. US Financial Literacy and Education Commission: Small Business

Website: <http://www.mymoney.gov/smbus.shtml>

## 5. US Internal Revenue Service

Website: <http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Small-Business-and-Self-Employed-Tax-Center-1>

## 6. US Small Business Administration

Phone: 800-827-5722

E-mail: [answerdesk@sba.gov](mailto:answerdesk@sba.gov)

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

“It doesn’t matter how many times you fail.

It doesn’t matter how many times you almost get it right.

No one is going to know or care about your failures, and neither should you.

All you have to do is learn from them and those around you because...

All that matters in business is that you get it right once.

Then everyone can tell you how lucky you are.”

Mark Cuban

# Business Resources

## Chambers of Commerce

- 1. Blythewood Chamber of Commerce**  
Phone: 803-712-3806  
E-mail: [info@blythewoodchamber.com](mailto:info@blythewoodchamber.com)  
Website: <http://blythewoodchamber.com/>
- 2. Greater Columbia Chamber of Commerce**  
Phone: 803-733-1110  
E-mail: [info@columbiachamber.com](mailto:info@columbiachamber.com)  
Website: [www.columbiachamber.com/](http://www.columbiachamber.com/)
- 3. Greater Irmo Chamber of Commerce**  
Phone: 803-749-9355  
E-mail: [Welcome@GreaterIrmoChamber.com](mailto:Welcome@GreaterIrmoChamber.com)  
Website: [www.greaterirmochamber.com](http://www.greaterirmochamber.com)
- 4. Lexington Chamber of Commerce**  
Phone: 803-359-6113  
E-mail: [chamber@lexingtonsc.org](mailto:chamber@lexingtonsc.org)  
Website: [www.lexingtonsc.org](http://www.lexingtonsc.org)
- 5. Lexington Chamber of Commerce**  
Phone: 803-359-6113  
E-mail: [chamber@lexingtonsc.org](mailto:chamber@lexingtonsc.org)  
Website: [www.lexingtonsc.org](http://www.lexingtonsc.org)
- 6. North Columbia Business Association**  
Phone: 803-386-2426  
E-mail: [NCBA.info@gmail.com](mailto:NCBA.info@gmail.com)  
Website: <http://www.northcolumbiabusinessassociation.com/>
- 7. SC Chamber of Commerce**  
Phone: 803-799-4601  
E-mail: [grassroots@scchamber.net](mailto:grassroots@scchamber.net)  
Website: <http://www.scchamber.net>
- 8. SC Small Business Chamber of Commerce**  
Phone: 803-252-5733  
E-mail: [sbchamber@scsbc.org](mailto:sbchamber@scsbc.org)  
Website: [www.scsbc.org](http://www.scsbc.org)

## Other Business Support Organizations

- 1. Central SC Alliance**  
Phone: 803-733-1131  
Website: <http://www.centralsc.org>
- 2. Midlands Technical College, FastTracSC Program**  
Phone: 803-691-3885  
E-mail: [ledbetter@midlandstech.edu](mailto:ledbetter@midlandstech.edu)  
Website: <http://www.fasttracsc.org/>
- 3. Richland County Public Library, Business Reference**  
Phone: 803-929-3401  
Website: <http://www.richland.lib.sc.us/business/>
- 4. SC Bar Association, Lawyer Referral Service**  
Phone: 800-868-2284  
Website: [http://www.scbars.org/public\\_services/find\\_a\\_lawyer/](http://www.scbars.org/public_services/find_a_lawyer/)
- 5. SC Minority Business Development Center**  
Phone: 803-743-1154  
E-mail: [busdev@columbiambdcenter.com](mailto:busdev@columbiambdcenter.com)  
Website: <http://www.mbda.gov/businesscenters/columbia>
- 6. Service Corps of Retired Executives (SCORE), Local Chapter**  
Phone: 803-765-5131  
E-mail: [info@scoremidlands.org](mailto:info@scoremidlands.org)  
Website: [www.scoremidlands.org](http://www.scoremidlands.org)
- 7. Small Business Development Center**  
Phone: 803-777-5118  
E-mail: [sbdc@moore.sc.edu](mailto:sbdc@moore.sc.edu)  
Website: <http://scsbdc.moore.sc.edu/>
- 8. Small Business Administration, SC Office**  
Phone: 803-765-5377  
Website: <http://www.sba.gov/about-offices-content/2/3145>
- 9. SC Business Resource Guide**  
SC Department of Commerce publication, available at:  
[http://scommerce.com/sites/default/files/document\\_directory/business\\_resource\\_guide\\_2014.pdf](http://scommerce.com/sites/default/files/document_directory/business_resource_guide_2014.pdf)
- 10. World Affairs Council**  
Phone: (803) 252-2197  
E-mail: [programs@columbiawac.org](mailto:programs@columbiawac.org)  
Website: <http://www.columbiawac.org/>

Let this Handbook and these resources  
help you avoid becoming a statistic:

According to **Dun & Bradstreet** and **INC.** magazine,  
33% of all new businesses fail within the first six months,  
50% of new businesses fail within their first two years of operation,  
and 75% fail within the first three years.