CITY OF WEST COLUMBIA
Business License Division - City Hall
PO Box 4044
West Columbia SC 29171-4044
Phone (803) 791-1880

RETURN SERVICE REQUESTED

FOR OFFICE USE ONLY

LICENSE NO.:

APPROVED BY: DATE ISSUED:

ZONING: _____ APPROVED
_____ DISAPPROVED

LICENSE FEE _____

PENALTY _____

TOTAL _____

FOR RENEWAL OF LICENSE, PLEASE VERIFY ALL INFORMATION AS LISTED. THEN COMPLETE THIS APPLICATION AS REQUIRED. REFER TO CITY OF WEST COLUMBIA BUSINESS AND PROFESSIONAL LICENSE ORDINANCE FOR APPLICABLE RATES.

APPLICATION FOR BUSINESS OR PROFESSIONAL LICENSE
THE CALENDAR YEAR 2014

MAKE SEPARATE APPLICATION FOR EACH BUSINESS TO BE LICENSED AT EACH LOCATION. PLEASE SEND PAYMENT WITH APPLICATION

LOCATION OF BUSINESS	TYPE OF BUSINESS

ALL TAXES MUST BE PAID BEFORE LICENSE IS ISSUED.

PENALTY: DELINQUENT MAY 1ST.
PENALTY FOR DELINQUENCY IN PAYING LICENSE TAX IS 5% PER MONTH OR FRACTION THEREOF UNTIL PAID.

SOCIAL SECURITY NO. AND/OR FEDERAL EMPLOYER'S IDENTIFICATION NUMBER _____

IF INFORMATION LISTED IN HEADING IS CORRECT CHECK HERE ☐ AND SKIP TO ITEM #5. FOR NEW BUSINESS OR CORRECTIONS TO HEADING ABOVE, FILL IN ITEMS 1, 2, 3, 4, ETC.

1. _____
NAME OF APPLICANT (INDIVIDUAL OR FIRM) TRADE NAME

2. _____
MAILING ADDRESS

3. _____
BUSINESS LOCATION PHONE NO.

4. _____
TYPE IF BUSINESS

5. THIS APPLICATION IS FOR: _____ STARTING DATE

- ☐ NEW BUSINESS
- ☐ RENEWAL OF LICENSE
- ☐ CHANGE OF OWNERSHIP
- ☐ CHANGE IN LOCATION
- ☐ CORPORATION
- ☐ CO-PARTNERSHIP
- ☐ SINGLE OWNERSHIP

6. REPORT APPLICABLE FIGURE FOR PRECEDING YEAR:

_____ GROSS FOR WORK OUTSIDE CITY NOT PAID TO OTHER AGENCIES
_____ WEST COLUMBIA GROSS

7. _____ TOTAL GROSS PAID TO OTHER MUNICIPALITIES (LIST LOCATION ON BACK)
_____ GROSS PREMIUMS

8. _____
IF THIS IS CHANGE IN OWNERSHIP. GIVE NAME OF PREVIOUS OWNER

9. _____
IF YOU EMPLOY AN ACCOUNTING OR BOOKKEEPING FIRM, GIVE NAME, ADDRESS AND PHONE NO.

10. _____
LIST NAMES OF PARTNERS OR OFFICERS OF FIRM, AND THEIR TITLES.

STATE LICENSE

TYPE	M.E.#
NUMBER	M.P.#
LIMIT	M.G.#

ATTENTION CONTRACTORS

ITINERATE CONTRACTORS (NO PLACE OF BUSINESS WITHIN CITY OR NON RESIDENT) MUST RENEW UPON ENTERING CITY LIMIT.

A. THIS IS TO CERTIFY THAT THE ABOVE IS A TRUE STATEMENT OF THE BUSINESS DONE OR TRANSACTED AT OR THROUGH THE ABOVE LOCATION FOR THE CALENDAR YEAR ENDING DECEMBER 31, 20_____: OR LAST COMPLETED FISCAL YEAR AND THE REPORT CORRESPONDS WITH THE BOOKS AND RECORDS OF THE BUSINESS AND WITH THE REPORT OF SAME FILED, OR TO BE FILED, FOR THE CORRESPONDING PERIOD WITH THE SOUTH CAROLINA TAX COMMISSION, OR INSURANCE COMMISSIONER, AND WITH THE COLLECTOR OF INTERNAL REVENUE OF THE UNITED STATES.

B. I (WE) DO HEREBY CERTIFY THAT THE EXACT AMOUNT RETURNED AS TOTAL GROSS RECEIPTS FROM MY BUSINESS OR PROFESSION AS REPORTED HEREIN ARE TRUE AND CORRECT, AND THAT I HAVE MADE NO DEDUCTIONS FOR "DROP SHIPMENTS," "SALES TO GOVERNMENTAL AGENCIES," "OUT OF TOWN DELIVERIES," OR OTHERWISE, AND THAT I AM FAMILIAR WITH THE CITY ORDINANCE PROVIDING FOR PENALTIES AND REVOCATION OF MY (OUR) LICENSE FOR MAKING FALSE OR FRAUDULENT STATEMENTS IN THIS APPLICATION.

DATE _____, 20_____

(SIGNED) _____ (SEAL)
(Signature of Applicant)

BY _____
(Signature of Person Executing for Firm or Corp.)

TAX PAYMENT CERTIFICATION
I CERTIFY THAT ALL ASSESSMENTS AND PERSONAL PROPERTY TAXES DUE AND PAYABLE TO THE CITY HAVE BEEN PAID.

_____
APPLICANT

RATES ON REAR

AFTER HOURS EMERGENCY:

NAME _____

PHONE NUMBER _____

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LIST LOCATION OF CONTRACT WORK OUTSIDE WEST COLUMBIA ON WHICH LICENSE FEE(S) WAS PAID TO OTHER CITIES OR TOWNS. GIVE CROSS CONTRACT BUSINESS AT EACH LOCATION.

NAME OF CITY OR TOWN	NAME OF JOB	AMOUNT

EXCERPTS FROM BUSINESS LICENSE ORDINANCE

Section 1. License Required. Every person engaged in any business, in whole or in part, within the limits of the City of West Columbia is required to pay an annual license fee.

Section 2. Definitions (D) "Gross Income" means the total revenue of a business. The gross income for business license purposes shall conform to the gross income reported to the South Carolina Tax Commission or the South Carolina Insurance Commission.

Section 3. Purpose and Duration. Each license shall be issued for one calendar year and shall expire on December 31.

Section 4. License Fee. The license fee shall be paid on or before the 30th day of April in each year. A separate license shall be required for each place of business, each name of business and for each classification of business conducted at one place.

Section 5. Registration Required. Application shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return. The applicant shall certify under oath that all assessments and personal property taxes due and payable to the City have been paid. A Fire Department inspection is required of all new business with a location within the City prior to a license being issued.

Section 6. Deductions and Exemptions. No deductions from gross income shall be made except income from business done wholly outside of the City on which a license tax is paid to some other municipality or a county, or income which cannot be taxed pursuant to State law.

Section 7. False Application Unlawful. It shall be unlawful to make a false application.

Section 8. Display and Transfer. All persons shall display the license in a conspicuous place in the business establishment. A transfer or non-resident shall carry the license upon his person or in a vehicle used in the business. Failure to obtain the approval of the License Inspector for a change of address shall invalidate the license and subject the licensee to prosecution.

Section 10. Inspection and Audits. The license Inspector is empowered to make inspections, examine and audit bills and records. In the event a audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.

Section 12. Delinquent License Fee. For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. If any license fee shall remain unpaid for sixty (60) days after its due date. The License Inspector shall issue an execution which shall constitute a lien upon the property of the licensee for the tax penalties and cost of collection.

Section 17. Violations. Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to $200.00 or imprisonment for not more than 30 days upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent penalties and cost provided for herein.

RATES

Class	Income: 0-$2,000	All over $2,000 Rate per thousand or fraction thereof
1-A	$25.00	$.70
1	25.00	.85
2	30.00	1.00
3	35.00	1.15
3-A	35.00	.75
4	40.00	1.30
5	45.00	1.45
6	50.00	1.60
7	55.00	1.75
8	See Individual business in Class at www.westcolumbiasc.gov	

Declining rate applies in all Classes for gross income in excess of $1,000,000.

Amount (In Millions) Gross Income	Percent of Rate for each additional $1,000
0-1	100%
1-2	95
2-3	90
3-4	85
4-5	80
5-6	75
6-7	70
7-8	65
8-9	60
9-10	55
over 10	50