

The information provided here is for informational and educational purposes and current as of the date of publication. The information is not a substitute for legal advice. Consult your attorney for advice concerning specific situations.

# BUSINESS LICENSE ADMINISTRATION

Part 4 (page 47) of the Business License Handbook

## Today's Topics

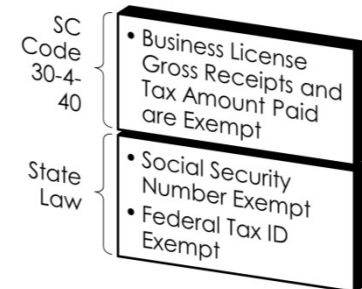
- **Office Procedures**
  - Freedom Of Information Act (FOIA)
  - Advice to Taxpayers
  - Checklist
- **Forms and Records**
  - Notice
  - Sample Forms
- **Public Records Act**

## Administration

- Each taxing jurisdiction must administer their ordinance in a reasonable and nonarbitrary manner
- A license ordinance cannot cover every situation that arises. Your business license administrator must have the authority to make decisions and administrative interpretations. Consult your municipality or County attorney.

## Freedom of Information Act

- Business licenses contain sensitive information and should be treated as confidential.
- They may be released with certain information redacted.
- Can state if the business has a business license.
- If the information is shown on the publicly displayed license, it is ok to release the information.



## Freedom of Information Act

- The Family Protection Act SC Code 30-2-10 thru 50 - limits disclosure of personal information such as ID, DL #, home address, etc.,
- Also provides that no person shall obtain or use personal information for commercial solicitation.

SC Code  
30-2-10  
thru 50

- Limits disclosure and use of personal information

Personal  
Information

- Tax ID, Driver License Number, Social Security Number

## Freedom of Information Act

- Ordinances can remove discretion from the license official and limit the release of information to those items required to be released.
- Data may be shared with other public officials or employees in the performance of their duties, when those duties relate to business license enforcement. SC Code Sec. 6-1-120
- Requests for information that are questionable should be referred to the city attorney.

## Freedom of Information Act

- SC Code Sec. 6-1-120 provides penalties for knowingly releasing financial information provided by a taxpayer:
  - Up to \$1,000 or imprisonment for up to one year, or both
  - Dismissal from office or positions and disqualification from holding public office in SC for five years following conviction
- Publication of statistics, returns and applications may be released provided the prohibited information is removed or redacted.
- Creating a standardized process and publishing that process will eliminate frustration and confusion.
- **Ultimately, it is the responsibility of the governing body to comply with the FOI Act.**



- **Freedom of Information Act (FOIA)**
- Section 30-4-10 of the South Carolina Code of Laws, 1976 as amended, is commonly known as the Freedom of Information Act (FOIA). The Act provides guidelines and time limits for local governments to respond and produce documents requested pursuant to FOIA and must post the fee schedule for compliance with such requests. <https://www.scstatehouse.gov/code/t30c004.php>
- **Fee Schedule**
- Copies: 25 cents per page
- **Maps**
- Standard maps (Zoning, City Limit, Dvmt, Cost is per page)
  - 11 in X 17 in.....\$5.00
  - 24 in X 36 in .....\$25.00
- Custom maps (Plat Maps, Cost is per page)
  - 8.5 in X 11 in .....\$5.00
  - 24 in X 36 in .....\$50.00
  - 11 in X 17 in .....\$10.00

### City of Hardeeville FOIA, cont.

- **Reports**
- MZDO ..... \$20.00
- Comprehensive plan ....\$15.00
- Compact Disks of Recordings: \$8.00 per CD
- Research/Preparation: \$25 per hour. The first hour is free.
- Postage: Requests that require more than \$5 in postage or other fees may be charged the actual cost incurred.
- **Deposit**
- Payment in part or in full of any fees charged may be required prior to the release of records. If the cost of responding to the request is estimated to be \$200 or more, than a minimum deposit amount to at least half of the estimated cost will be required.
- Please note that Section 30-2-50 of the South Carolina Code of Laws provides that "A person or private entity shall not knowingly obtain or use personal information obtained from a state agency, a local government, or other political subdivision of the State for commercial solicitation directed to any person in this State" and "A person knowingly violating the provisions of subsection (A) is guilty of a misdemeanor and, upon conviction, must be fined an amount not to exceed five hundred dollars or imprisoned for a term not to exceed one year, or both."



## Advice to Taxpayers

- A business license tax is:
  - An Excise tax
  - Calculated on Gross Income without Deductions
  - It is NOT a sales, income, or property tax
- Part 3 – Difficult Applications of the Business License Handbook contains valuable information on common arguments

## Advice to Tax Payers

Do Cities have to mail renewal notices or applications?

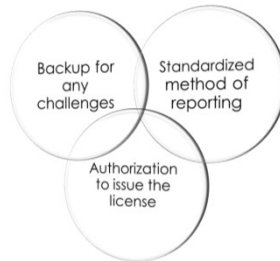
- **NO!**
- Business Owners are presumed to have knowledge of the law

Can the BL Official or Council waive penalties

- **NO!**
- Waiver provision without standards VIOLATES equal protection

## Forms and Records

- Forms are essential to the proper administration of the business license program.
- They provide:



## Forms

- Business License Application
  - Require all information necessary to fully identify the business
  - Require all financial information to properly calculate the taxes due

**The standard business license application must be accepted if submitted**

- State Licenses **may** be required prior to the issuance of a business license.
- Create a checklist!

**Check List for Opening a New Business in the City of Hardenville**

Check the location of the business against the Planning Dept. to verify the location is within the City limits. If the property is not located in the city limits, contact mayor directly at 763-5827 or 504 Third Avenue, Hardenville.

Schedule this application meeting: <ul style="list-style-type: none"> <li>Complete the Planning Dept. at 803-784-1233</li> <li>Complete a zoning application - see fee</li> <li>Pay a license application fee - see fee</li> </ul>	
Schedule Life Safety inspection: <ul style="list-style-type: none"> <li>Complete the fire department at 803-475-9883</li> <li>Pay fee and provide copy of approved inspection when applying for the Business License</li> </ul>	
Meet with the Building Permit Dept. about a building permit: <ul style="list-style-type: none"> <li>Complete plan, zoning &amp; inspection Dept. at 803-475-9883 or 504-10-10-10</li> <li>Pay structural charges to the building, complete form 8 or 9</li> </ul>	
Provide a copy of any applicable state license for barbers, contractors, real estate, etc. to the Business License Coordinator: <ul style="list-style-type: none"> <li>Complete plan, zoning &amp; inspection Dept. at 803-475-9883 or 504-10-10-10</li> </ul>	
Provide a copy of the retail sales tax license along with other business license application if you will be collecting sales tax: <ul style="list-style-type: none"> <li>Contact the Department of Revenue (DOR) at 803-633-3606 or 404-633-3606</li> </ul>	
Provide a copy of the approved Department of Health & Environmental Control (DH&EC) report along with your business license application, if applicable, for food establishments, restaurants, etc.: <ul style="list-style-type: none"> <li>Contact DH&amp;EC at 803-446-5338 or 404-446-5338</li> </ul>	
Provide a copy of state license for day care centers and medical billing: <ul style="list-style-type: none"> <li>https://www.southcarolina.gov/</li> </ul>	
Provide an approved letter from the mayor directly (don't let the department for mayor seal and permission to the Business License Coordinator) <ul style="list-style-type: none"> <li>Complete form 10 at 803-784-1233</li> </ul>	
Provide a signed license for selling products for the Business License Coordinator: <ul style="list-style-type: none"> <li>Contact DOR at 803-633-3606 or 404-633-3606</li> <li>Contact DH&amp;EC at 803-446-5338 or 404-446-5338</li> </ul>	
Meet with the Business License Coordinator to receive the proper forms and instructions for paying license fees, if applicable: <ul style="list-style-type: none"> <li>Complete form 11</li> <li>Acceptability form</li> </ul>	

**FINAL STEP:**  
Once you have submitted proper documentation from above and received approval from the Planning department, then you must meet with the Business License Coordinator for the Business License:  

- Along with proper documentation, provide a copy of a photo ID

Updated December 1, 2023

## Sample Forms

**Checklist for Change of Ownership**  
All items must be completed before a Business License can be issued.

The previous owner is required to send a letter, on letterhead, stating the following:

- Date of change
- Complete information for the new owner

The previous owner will be responsible for payment of any delinquent business license fees, inspections, and accommodations due up until the day of change.

The new owner will notify the Planning department for the following:

- Sign Permit
- Building Permits, if there are any changes to the structure

**Schedule Life Safety Inspection:**

- Contact fire marshal, Hardenville Fire Dept. 803-475-9883
- Pay fee and provide copy of approved inspection when applying for the Business License

The new owner will contact DH&EC at 803-446-5338 or 404-446-5338, if applicable, for inspection (food establishments & restaurants).

The new owner will provide all proper state licensing, if applicable:

- State Sales Tax License (SC 008-803-633-3606 or 404-633-3606)
- SC Licensure (SC 008-404-633-3606 or 404-633-3606)

The new owner will contact the Department of Health & Environmental Control (DH&EC) for inspection (food establishments & restaurants), if applicable.

The new owner will provide the following documentation:

- Completed form 8 or 9
- Copies of retail sales tax license, if collecting sales tax
- Copies of state contractor's license, if applicable
- Copies of approved form DH&EC, if selling prepared food
- Copies of approved Life Safety Inspection
- Copies of plan of day care or medical or long-term care
- Payment for Business License fee
- Payment for inspection/accommodation fees, if applicable

City of Hardenville  
803-784-1233  
803-784-1234  
Hardenville, SC 29927

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803-784-1233  
803-784-1234  
Hardenville, SC 29927

## Sample Forms

**Form B-3**  
BUSINESS LICENSE APPLICATION FOR CONTRACTORS, MECHANICS, AND OTHERS

**Form A**  
CREDIT CARD AUTHORIZATION

City of Hardenville  
803-784-1233  
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Hardenville, SC 29927

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