

**ORIGINAL**

**ORDINANCE NO.: 2025-072**

*Amending the Business License Ordinance of the City of Columbia to update the class schedule as required by Act 176 of 2020*

WHEREAS, the CITY of COLUMBIA (the “Municipality”) is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the “Standardization Act”), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, the Standardization Act requires that by December thirty-first of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the “Association”) and adopted by the Director of the Revenue and Fiscal Affairs Office;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-082 on 11/09/2021, in order to comply with the requirements of the Standardization Act (the “Current Business License Ordinance”);

WHEREAS, the City Council of the Municipality (the “Council”) now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act;

BE IT ORDAINED by the Mayor and City Council of the City of Columbia, South Carolina this 7<sup>th</sup> day of October, 2025, that:

SECTION 1. Amendments to Appendix B. Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” are hereby amended and restated as set forth on the attached Exhibit A.
- (b) Class 9 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” shall remain in full force and effect as set forth in the Current Business License Ordinance.

SECTION 2. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2026.

Requested by:

Assistant City Manager Palen

Approved by:

Cheresa B. Wilson  
City Manager

Approved as to form:

[Signature]  
City Attorney

Introduced: 09/16/2025  
Final Reading: 10/07/2025

[Signature]  
Mayor

ATTEST:

Teika D. Hammond  
City Clerk

**Exhibit A: Amendment to Classes 1 – 8 in Appendix B of the  
Current Business License Ordinance**

**APPENDIX B**

**Classes 1 – 8: Business License Class Schedule by NAICS Codes**

<b>NAICS Sector/Subsector</b>	<b>Industry Sector</b>	<b>Class</b>
<b>11</b>	Agriculture, forestry, hunting and fishing	<b>1</b>
<b>21</b>	Mining	<b>3</b>
<b>22</b>	Utilities	<b>1</b>
<b>31 - 33</b>	Manufacturing	<b>3</b>
<b>42</b>	Wholesale trade	<b>1</b>
<b>44 - 45</b>	Retail trade	<b>1</b>
<b>48 - 49</b>	Transportation and warehousing	<b>2</b>
<b>51</b>	Information	<b>4</b>
<b>52</b>	Finance and insurance	<b>7</b>
<b>53</b>	Real estate and rental and leasing	<b>6</b>
<b>54</b>	Professional, scientific, and technical services	<b>4</b>
<b>55</b>	Management of companies	<b>7</b>
<b>56</b>	Administrative and support and waste management and remediation services	<b>3</b>
<b>61</b>	Educational services	<b>3</b>
<b>62</b>	Health care and social assistance	<b>3</b>
<b>71</b>	Arts, entertainment, and recreation	<b>3</b>
<b>721</b>	Accommodation	<b>1</b>
<b>722</b>	Food services and drinking places	<b>2</b>
<b>81</b>	Other services	<b>3</b>
<b>Class 8</b>	<b>Subclasses</b>	
<b>23</b>	Construction	<b>8.1</b>
<b>482</b>	Rail Transportation	<b>8.2</b>
<b>517111</b>	Wired Telecommunications Carriers	<b>8.3</b>
<b>517112</b>	Wireless Telecommunications Carriers (except Satellite)	<b>8.3</b>
<b>517122</b>	Agents for Wireless Telecommunications Services	<b>8.3</b>
<b>5241</b>	Insurance Carriers	<b>8.4</b>
<b>5242</b>	Insurance Brokers for non-admitted Insurance Carriers	<b>8.4</b>
<b>713120</b>	Amusement Parks and Arcades	<b>8.51</b>
<b>713290</b>	Nonpayout Amusement Machines	<b>8.52</b>
<b>713990</b>	All Other Amusement and Recreational Industries ( pool tables)	<b>8.6</b>

*2025 Class Schedule is based on a three-year average (2019 - 2021) of IRS statistical data.*