

**ORDINANCE NO.: 2021-040**

*Extending the Current Business License Year and Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 11, Licenses, Permits and Miscellaneous Business Regulations, Article II, Business and Professional Licenses, Sec. 11-33 Purpose; expiration of license*

WHEREAS, the General Assembly of the State of South Carolina passed Act 176, the S.C. Business License Standardization Act, which adds many specific standardization requirements has mandated that all South Carolina municipalities to adopt certain uniform standards for business licenses to implement by January 1, 2022;

WHEREAS, the law requires taxing jurisdictions use of single due date of April 30th and it has been determined that the uniform date for business licenses as of 2022 shall be from May 1 to April 30;

WHEREAS, to insure a smooth transition from the current business license year to the uniform business license year beginning May 1, 2022, the license year for business licenses in the City of Columbia for 2021 shall be extended to April 30, 2022; NOW, THEREFORE,

BE IT ORDAINED by the Mayor and Council this 18<sup>th</sup> day of May, 2021, that to conform with the uniform business license year the current license year for business licenses in the City of Columbia for 2021 shall be extended to April 30, 2022; and,

BE IT FURTHER ORDAINED that the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 11, Licenses, Permits and Miscellaneous Business Regulations, Article II, Business and Professional Licenses, Sec. 11-33 Purpose; expiration of license, is amended to read as follows:


**Sec. 11-33. Purpose; expiration of license.**

The business license levied by this article is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for a twelve-month period beginning May 1 and expiring April 30. The provisions of this article and the rates set out in this article shall remain in effect from year to year as amended by the council.


This ordinance is effective as of final reading.

Requested by:

Assistant City Manager Palen

  
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Mayor

Approved by:

  
\_\_\_\_\_  
City Manager

Approved as to form:

  
\_\_\_\_\_  
City Attorney

ATTEST:

  
\_\_\_\_\_  
City Clerk

Introduced: 5/4/2021

Final Reading: 5/18/2021