

## AN ORDINANCE

AMENDING THE BUSINESS LICENSE ORDINANCE OF THE TOWN OF EDISTO BEACH  
TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020.

**WHEREAS**, the Town of Edisto Beach (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. 2021-24 on October 14, 2021, in order to comply with the requirements of the Standardization Act (the “Current Business License Ordinance”);

**WHEREAS**, the Town 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;

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the Town of Edisto Beach, as follows:

**SECTION 1. Amendments to Appendix B.** Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended and restated as set forth on the attached Exhibit A.

**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 Repealer, Effective Date.** All ordinances in conflict with this ordinance are hereby repealed.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.

**ENACTED IN REGULAR MEETING**, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
W. Crawford Moore, Jr., Mayor

ATTEST:

\_\_\_\_\_  
Donna Rizer, Municipal Clerk

First Reading: September 11, 2025

Second Reading: \_\_\_\_\_

Approved as to form: \_\_\_\_\_

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

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