

STATE OF SOUTH CAROLINA
COUNTY OF SPARTANBURG
TOWN OF LYMAN, SC

ORDINANCE NUMBER 02122024 – B

**AN ORDINANCE AMENDING ORDINANCE NUMBER 11132023-B TO
CORRECT RATE CLASS 8.1 ON APPENDIX A, BUSINESS LICENSE
RATE SCHEDULE, INCOME OVER \$2,000 RATE PER \$1,000 OR
FRACTION THEREOF, FROM \$1.00 TO THE RATE OF \$1.75, DUE TO
A CLERICAL ERROR**

WHEREAS, the Town Council amended the Current Business License Ordinance Number 11132023-B on December 11, 2023, to adopt the updated Business License Rate Schedule for 2024 Appendix A; and

WHEREAS, the Town Council has determined that a clerical error was made in that the rate was reduced to \$1.00 on Appendix A, Business License Rate Schedule, Income over \$2,000 Rate per \$1,000 or Fraction Thereof; and should have been increased to \$1.75; and

WHEREAS, the Town Council now desires to amend Ordinance Number 11132023-B to correct Rate Class 8.1 on Appendix A, Business License Rate Schedule, Income over \$2,000 Rate per \$1,000 or Fraction Thereof, to \$1.75 instead of \$1.00, due to a clerical error; and

NOW, THEREFORE, the Mayor and Council of the Town of Lyman do hereby ordain as follows:

- (a) The Rate Class 8.1 on Appendix A, Business License Rate Schedule for Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof, is hereby amended and updated due to a clerical error. The Rate per \$1,000 or Fraction Thereof, is hereby amended to reflect the rate of \$1.75 instead of \$1.00.
- (b) The updated Business License Rate Schedule Appendix A for 2024 has been amended and restated as set forth herein and attached hereto.

This Ordinance shall become effective immediately upon second reading approval and shall apply to all businesses seeking a new or renewed business license commencing on May 1, 2024.


Glenn Greer, II, Mayor

ATTEST:



Candace Brock, Town Clerk

First Reading: February 12, 2024

Second Reading: February 21, 2024



APPENDIX A
BUSINESS LICENSE RATE SCHEDULE
ORDINANCE 02122024 - B
(UPDATED FEBRUARY 21, 2024)

RATE CLASS	INCOME: \$0 - \$2,000 BASE RATE	INCOME OVER \$2,000 RATE PER \$1,000 OR FRACTION THEREOF
1	\$ 40.00	\$ 1.10
2	\$ 45.00	\$ 1.15
3	\$ 50.00	\$ 1.20
4	\$ 55.00	\$ 1.25
5	\$ 60.00	\$ 1.30
6	\$ 65.00	\$ 1.35
7	\$ 70.00	\$ 1.40
8.1	\$ 75.00	\$ 1.75
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$12.50 per machine	
8.52	\$ 12.50 + \$180.00 per machine	
8.6	\$ 55.00 plus \$5.00 -OR- \$12.50 per table	\$ 0.70
9.3	\$100.00	\$ 1.00

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.

STATE OF SOUTH CAROLINA
COUNTY OF SPARTANBURG
TOWN OF LYMAN, SC

ORDINANCE NUMBER 11132023 B

**AN ORDINANCE TO AMEND APPENDIX A
BUSINESS LICENSE RATE SCHEDULE OF THE
BUSINESS LICENSE ORDINANCE OF THE CODE
OF ORDINANCES OF THE TOWN OF LYMAN**

WHEREAS, all businesses operating in the Town of Lyman, South Carolina, are required to pay an annual license fee for the privilege of doing business in the Town; and,

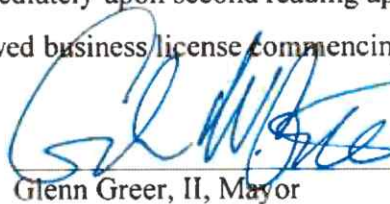
WHEREAS, the Town Council of the Municipality (the "Council") now wishes to amend the Current Business License Ordinance to adopt the updated Business License Rate Schedule for 2024 as shown in the attached Appendix A;

WHEREAS, the Town Council of the Municipality (the "Council") now wishes to amend the Current Business License Ordinance to eliminate Appendix A-2 of the Business License Rate Schedule providing for declining rates beginning January 1, 2024;

NOW, THEREFORE, the Mayor and Council of the Town of Lyman do hereby ordain as follows:

- (a) The updated Business License Rate Schedule for 2024 is hereby amended and restated as set forth in the attached Appendix A.
- (b) Appendix A-2 of the Business License Rate Schedule providing for declining rates is hereby eliminated beginning January 1, 2024.

This Ordinance shall become effective immediately upon second reading approval and shall apply to all businesses seeking a new or renewed business license commencing on May 1, 2024.



Glenn Greer, II, Mayor

ATTEST:



Candy Brock, Town Clerk

First Reading: November 13, 2023

Second Reading: December 11, 2023



APPENDIX A
BUSINESS LICENSE RATE SCHEDULE
UPDATED 2024

RATE CLASS	INCOME: \$0 - \$2,000 BASE RATE	INCOME OVER \$2,000 RATE PER \$1,000 OR FRACTION THEREOF
1	\$ 40.00	\$ 1.10
2	\$ 45.00	\$ 1.15
3	\$ 50.00	\$ 1.20
4	\$ 55.00	\$ 1.25
5	\$ 60.00	\$ 1.30
6	\$ 65.00	\$ 1.35
7	\$ 70.00	\$ 1.40
8.1	\$ 75.00	\$ 1.00
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$12.50 per machine	
8.52	\$ 12.50 + \$180.00 per machine	
8.6	\$ 55.00 plus \$5.00 -OR- \$12.50 per table	\$ 0.70
9.3	\$100.00	\$ 1.00

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.

STATE OF SOUTH CAROLINA
COUNTY OF SPARTANBURG
TOWN OF LYMAN

ORDINANCE NO. 11132023 A

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

WHEREAS, the TOWN OF LYMAN (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. 11082021E on December 13, 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, and to make other minor amendments as recommended by the Association;

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

SECTION 1. Amendments to Appendix A. Appendix A to the Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended as follows:

- (a) Class 8.3 is hereby amended by deleting the NAICS Codes and replacing them with NAICS 517111, 517112, 517122 – Telephone Companies.
- (b) Class 8.6 is hereby amended and restated in its entirety to read as follows: "**8.6 NAICS Code Varies – Billiard or Pool Tables**. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable

to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that."

- (c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

SECTION 2. 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 in 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.
- (c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

SECTION 3. 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, 2024.

ENACTED IN REGULAR MEETING, this 11th day of ~~December~~, 2023.



Glenn Greer, II, Mayor

ATTEST:



Candace Brock, Town Clerk

First Reading: November 13, 2023

Second Reading and Adoption: December 11, 2023