



**THE IRMO TOWN COUNCIL WILL HOLD A REGULAR MEETING ON  
TUESDAY, SEPTEMBER 21, 2021, BEGINNING AT 7:00 P.M. IN THE MUNICIPAL BUILDING, 7300  
WOODROW STREET, IRMO SOUTH CAROLINA 29063**

**AGENDA**

- I. Call to Order
- II. Pledge of Allegiance
- III. Invocation
- IV. Reading of the Minutes: August 16, 2021, August 17, 2021, and September 7, 2021
- V. Report of Standing
  - A. Administrative Briefing
  - B. New In-Town Businesses
    - [DK Nails and Spa – 1100 Dutch Fork Road](#)
    - [Qutis Esthetic Parlor – 7534 Woodrow Street](#)
    - [Joshua Renzulli \(Computer IT\) – 268 East Dean Road](#)
- IV. Amendments to the Agenda
- VII. Consideration of Communication
  - A. Recognition of “Irmo Discount Tire” as the September Small Business of the Month
- VII. Presentation by Citizens (Agenda Items IX, and X Only)
- IX. **UNFINISHED BUSINESS**
  - A. SECOND AND FINAL READING of Ordinance 21-09 amending the Irmo Town (Code, Chapter 8, Building and Building Regulations; Article II – Technical Codes (Busch) [Update Ordinance verbiage for using International Codes \(which is the standard\)](#)
  - B. SECOND AND FINAL READING of Ordinance 21-10 to rezone property on Muskrat Run Road as shown on Richland County TMS#03202-01 lots (s) 16 and 17 now or formerly owned by Clifton Hall from General Residential (RG) to Fringe Agriculture (FA) (Staff) [Small section that 2 acres](#)
- X. **NEW BUSINESS**
  - A. FIRST READING of Ordinance 21-11 to amend the Irmo Town Code, Chapter 10, Businesses: Article II, Licenses pursuant to the South Carolina Business License Tax Standardization Act (2020 Act No. 176) (Staff) [To comply with the Standardization Act by the end of the year](#)
  - B. Ratification of Resolution 21-03 Designating Authorized Representatives and Contact Persons for Purposes of the American Rescue Plan Act of 2021 (Mayor) [Designates our contact personnel for the ARPA Funds](#)
  - C. Approval to award Accommodations Tax Funds to Lake Murray Country in the amount of \$32,795 and The International Festival in the amount of \$9,000 (Accommodations Tax Committee)
  - D. Approval to contract with AAA Well Drilling, Inc. in the amount of \$27,163.81 to construct a well at the Rawls Creek Park. (Staff)
  - E. Approval to award the Okra Strut \$20,000 from the ABC Special Fund. (Mayor) [This is a state revenue fund that is restricted for tourism.](#)

- F. Approval to create new Economic Development/Communications Director position in the Administrative Department. (Sickinger)
- G. Approval to ratify a contract with GaffneyLewis, LLC. (Staff) [Labor law consultant](#)
- H. Approval for the Town Attorney to explore the possibilities of a partnership between the Town of Irmo and investors regarding the disposition of the property located at TMS#002799-01-001 located at 6354 St. Andrews Road Lexington County (Danielson)
- I. Approval to rescind the previous approval to accept the donation of property located at 1071 Lake Murray Boulevard, Lexington County TMS#001925-03-009 (Mayor) [This was originally approved by council to accept the donation on July 20, 2021.](#)
- J. Approval to ratify a contract with Sister Hazel for this year's Okra Strut. (Okra Strut Commission) [Sister Hazel has changed talent agencies since initial approval in 2019 but terms have not changed.](#)

XI. Presentation by Citizens

XII. Discussion

- A. COVID procedures during the 2021 Okra Strut (Mayor)

XIII. Executive Session

- A. Contractual (Digital Sign)
- B. Contractual (negotiation of purchase of property)  
(Council may act on items discussed in executive session after returning from the executive session).

XIV. Adjournment

*In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the Town of Irmo will not discriminate against qualified individuals with disabilities based on disability in its services, programs, or activities. If you need an accommodation to attend the meeting, please contact the Town Administrator for assistance at (803)781-7050, M-F between the hours of 8:30 – 5:00 (closed most Federal and State Holidays).*

**AN ORDINANCE AMENDING THE IRMO TOWN CODE, CHAPTER 8, BUILDING AND BUILDING REGULATIONS; ARTICLE II – TECHNICAL CODES**

**BE IT ORDERED AND ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF IRMO IN COUNCIL DULY AND LAWFULLY ASSEMBLED, THAT THE TOWN CODE IS AMENDED AS FOLLOWS:**

**DELETE ENTIRE ARTICLE II**

**REPLACE WITH:**

**ARTICLE II. - TECHNICAL CODES**

**State Law reference**— Authority to adopt mandatory codes is referenced in S.C. Ann. § 6-9-50 (1976 as amended), modified and adopted by the South Carolina Building Codes Council. The latest edition of “permissive codes” is referenced in S.C. Code Ann § 6-9-60 (1976 as amended).

**Sec. 8-31. - Building Code.**

For the purpose of establishing rules and regulations for the construction, alteration, use, demolition and removal of buildings or other structures, or any appurtenances connected or attached thereto, there is hereby adopted the 2018 International Building Code with South Carolina modifications, and the 2018 International Residential Code with South Carolina modifications, being particularly the current edition, with subsequent revisions as published and the whole of such code. The provisions of such code shall be controlling as to all subjects therein contained, within the corporate limits, except that if any of the provisions are in conflict with other provisions of this Code, state law or ordinances, rules or regulations, the provisions of this Code, state law or ordinances, rules or regulations shall prevail and be controlling.

**Sec. 8-32. - Unsafe Building Abatement Code.**

The current edition of the International Building Code with S.C. modifications and the Residential Building Code with S.C. modifications, with subsequent revisions, as published, and the whole of such code. The provisions of such code shall be controlling as to all subjects therein contained, within the corporate limits, except that if any of the provisions are in conflict with other provisions of this Code, state law or ordinances, rules or regulations, the provisions of this Code, state law or ordinances, rules or regulations shall prevail and be controlling.

**Sec. 8-33. - Electrical Code.**

(a) Adopted. The current edition (2017) of the National Electrical Code (NEC), as approved by the National Fire Protection Association, is hereby adopted as the minimum standard for the installation of all electrical wiring, devices, and equipment in the town, except as otherwise specifically provided in this chapter, and is hereby made a part of this chapter as fully and completely as if the same were set out in this section verbatim. In the event of any conflict between the provisions of the electrical code and the provisions of this Code, state law or ordinances, rules or regulations, the provisions of this Code, state law or ordinances, rules or regulations shall prevail and be controlling.

(b) Permit required; fees (collected by contracted Town Inspectors)

(1) Before any electrical wiring, devices or equipment are installed, repaired, or altered in any building or structure within the town, the person making the installation, repair or alteration shall obtain a permit therefor from the building official contracted by the Town.

(2) Before any permit for electrical work shall be issued under the provisions of this chapter, the applicant therefor shall pay the permit fees as shall be determined by the council from time to time.

(c) Applicability of code provisions to homeowners. Nothing contained within this chapter shall prevent any homeowner from installing or maintaining electrical wiring within his own property boundaries; provided the electrical work is done by himself and is used exclusively by him or his family. This privilege does not convey the right to violate any of the provisions of this chapter, neither is it to be construed as exempting any property owner from obtaining a permit and having the work inspected nor from paying the required fees therefor.

#### **Sec. 8-34. - Plumbing Code.**

There is hereby adopted for the purpose of regulating the installation of all plumbing, and to secure the beneficial interest and purposes of the town, which are the health, sanitation, general public safety, and welfare, that certain plumbing code known as 2018 International Plumbing Code, being particularly the current edition, together with all subsequent revisions of such code. Such code is adopted and incorporated in this section as fully and completely as if the code were set out in this section verbatim. In the event of any conflict between the provisions of the plumbing code and the provisions of this Code, state law or ordinances, rules or regulations, the provisions of this Code, state law or ordinances, rules or regulations shall prevail and be controlling.

#### **Sec. 8-35. - Gas Code.**

There is hereby adopted for the purpose of providing minimum standards for the safe installation of gas piping and gas appliances, that certain gas code known as the 2018 International Fuel Gas Code with S.C. modifications, being particularly the current edition, together with all subsequent revisions of such code. Such code is adopted and incorporated in this section as fully and completely as if the same were set out in this section verbatim. In the event of any conflict between the provisions of the gas code and the provisions of this Code, state law or ordinances, rules or regulations, the provisions of this code, state law or ordinances, rules or regulations shall prevail and be controlling.

#### **Sec. 8-36. - Mechanical Code.**

There is hereby adopted for the purpose of providing minimum standards for the safe installation and maintenance of all mechanical equipment so as to safeguard life, health and public welfare and the protection of property, that certain mechanical code known as the 2018 International Mechanical Code with S.C. modifications, being particularly the current edition, together with all subsequent revisions. Such code is adopted and incorporated in this section as fully and completely as if the code were set out in this section verbatim. In the event of any conflict between the provisions of this Code, state law or ordinances, rules or regulations, the provisions of this Code, state law or ordinances, rules or regulations shall prevail and be controlling.

**Sec. 8-37. - Housing Code.**

There is hereby adopted for the purpose of providing minimum standards and requirements for the use, maintenance, and occupancy of all dwellings, dwelling units or structures within the corporate limits, that certain housing code known as the 2018 International Residential Code with S.C. modifications, being particularly the current edition, together with all subsequent revisions. Such code is adopted and incorporated in this section as fully and completely as if the code were set out in this section verbatim. In the event of any conflict between the provisions of the housing code and the provisions of this Code, state law or ordinances, rules or regulations, the provisions of this Code, state law or ordinances, rules or regulations shall prevail and be controlling.

**Sec. 8-38. – Accessible and Useable Buildings and Facilities.**

The latest published edition of the ICC/ANSI A117.1 is required by state law to be enforced by building officials. All plan reviews and inspections conducted by a contracted certified organization will be based on ICC/ANSI A117.1. Additional accessibility laws must be considered and enforced include but are not limited to the South Carolina Accessibility Act (S.C. Code Ann 10-5-210 et seq.); Americans with Disabilities Act (ADA), published and enforced by the US Department of Justice (DOJ); Fair Housing Act of 1988, published and enforced by the US Department of Housing and Urban development (HUD); and the South Carolina Fair Housing Law, published and enforced by the SC Human Affairs Commission. In the event of any conflict between the provisions of this code and the provisions of the Code of Ordinances, federal law, state law or ordinances, rules or regulations, the provisions of this Code of Ordinances, federal law, state law or ordinances, rules or regulations shall prevail and be controlling.

PASSED AND ADOPTED this 21<sup>st</sup> day of September 2021.

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Barry A. Walker, Sr. Mayor

ATTEST:

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Renee Caviness, Municipal Clerk

1<sup>st</sup> Reading: August 17, 2021

2<sup>nd</sup> Reading: September 21, 2021

STATE OF SOUTH CAROLINA )  
 )  
TOWN OF IRMO )

**ORDINANCE 21-10**

BE IT ORDERED AND ORDAINED, by the Town of Irmo, South Carolina, in Council duly and lawfully assembled and by the authority thereof.

To rezone the property along Muskrat Run as shown on Richland County TMS# 03202, Block 01, Lot(s) 16 and 17 now or formerly owned by Clifton Hall from General Residential (RG) to Fringe Agriculture (FA).

NOW, THEREFORE, BE IT ORDERED by the Town of Irmo that the above-described property is hereby rezoned from General Residential to Fringe Agriculture effective upon second and final reading of this Ordinance.

**PASSED AND ADOPTED** this 21<sup>st</sup> day of September 2021.

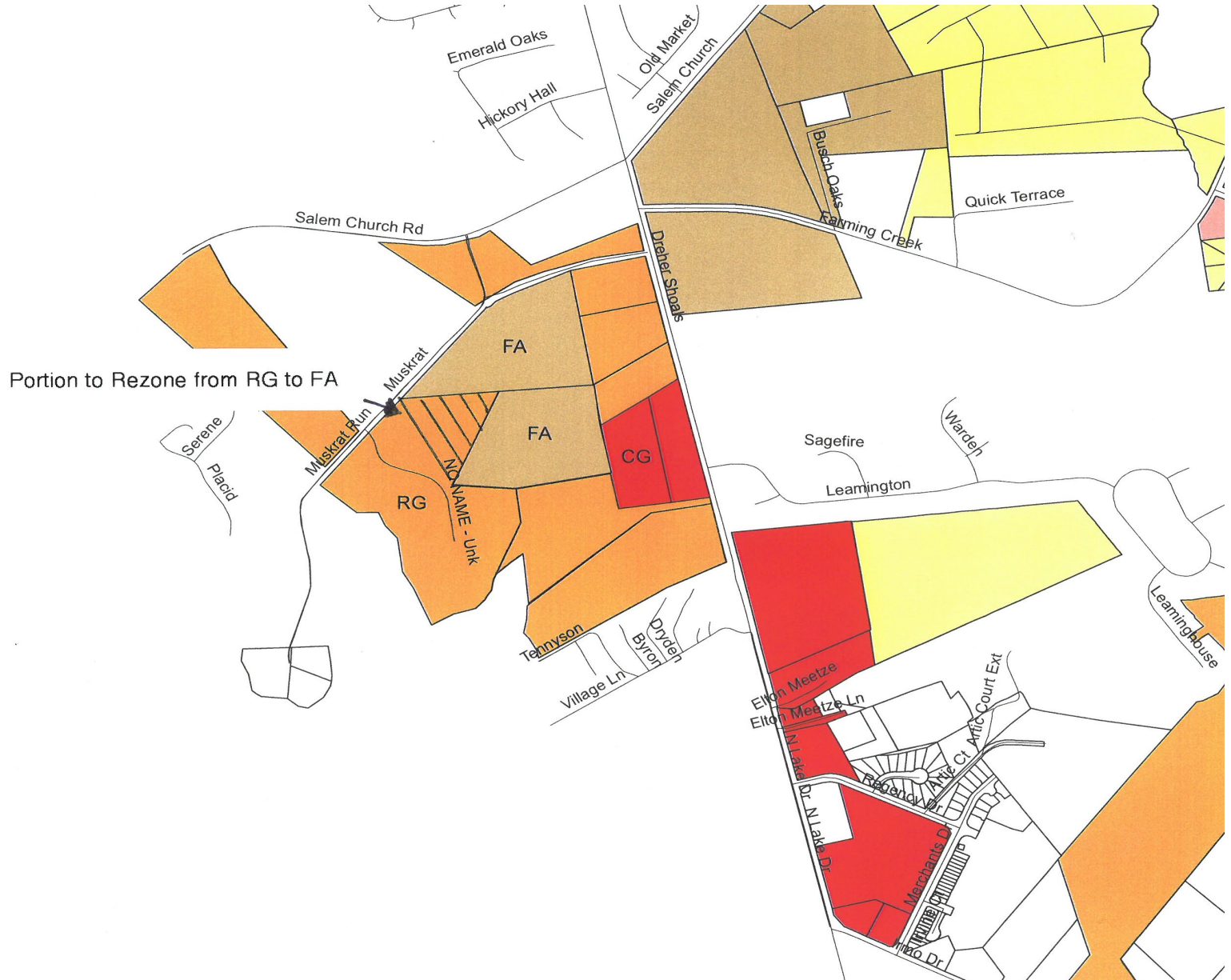
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Barry A. Walker, Sr Mayor

ATTEST:

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Renee Caviness, Municipal Clerk

1<sup>st</sup> Reading: August 17, 2021  
2<sup>nd</sup> Reading: September 21, 2021  
Public Hearing: August 17, 2021

**ORDINANCE 21-10:** To rezone the property along Muskrat Run as shown on Richland County TMS# 03202, Block 01, Lot(s) 16 and 17 now or formerly owned by Clifton Hall from General Residential (RG) to Fringe Agriculture (FA).



STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF LEXINGTON )  
 )  
TOWN OF IRMO )

**ORDINANCE 21-11**

.....  
**AN ORDINANCE TO ADOPT A REVISED BUSINESS LICENSE ORDINANCE IN ACCORDANCE WITH THE BUSINESS LICENSE STANDARDIZATION ACT (2020 ACT NO. 176) BY AMENDING THE IRMO TOWN CODE, CHAPTER 10, BUSINESSES; ARTICLE II - LICENSES**  
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**WHEREAS**, in September 2020 the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the “Act”);

**WHEREAS**, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license year of May 1 through April 30;

**WHEREAS**, the Act requires all municipalities and counties that impose a business license tax to utilize the Act’s standardized business licensing requirements and class schedule;

**WHEREAS**, the Act requires all municipalities and counties to update their business license class schedules every odd year based on the latest available IRS statistics; and

**WHEREAS**, in order to comply with the requirements of the Act, the Town of Irmo (the “Municipality”) has prepared the attached 2022 Business License Ordinance, which is incorporated herein by reference;

**NOW, THEREFORE**, be it ordained by the Mayor and Council of the Town of Irmo, South Carolina, that:

1. The attached 2022 Business License Ordinance is hereby adopted and shall become effective beginning with the business license period commencing on May 1, 2022.
2. All prior ordinances of the Municipality related to business licensing which are in effect at the time of this enactment are hereby repealed and replaced in their entirety with the 2022 Business License Ordinance; provided that any prior ordinances of the Municipality related to collections programs administered by the Municipal Association of South Carolina, including without limitation the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCPP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force



and effect in accordance with their terms except to the extent specifically amended by the 2022 Business License Ordinance.

**DONE AND RATIFIED** in Council assembled on this \_\_\_\_ day of \_\_\_\_\_ 2021.

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**Barry a. Walker, Sr.**  
**Mayor**

**ATTEST:**

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**Renee Caviness**  
**Municipal Clerk**

**Section 10-1. License Required.**

Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the Town of Irmo, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

**Section 10-2. Definitions.**

The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires.

*“Business”* means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.

*“Charitable Organization”* means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).

*“Charitable Purpose”* means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.

*“Classification”* means that division of businesses by NAICS codes subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by the Council.

*“Council”* means the Town Council of the Town of Irmo.

*“Domicile”* means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more than one domicile.

*“Gross Income”* means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Municipality. If the licensee has a domicile within the Municipality, business done within the Municipality shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Municipality, business done within the Municipality shall include only gross receipts or revenue received or accrued within the Municipality. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee’s gross income for the purpose of computing the tax within the Municipality must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the Municipality. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other

government agencies. In calculating gross income for certain businesses, the following rules shall apply:

- A. Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
- B. Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.
- C. Gross income for manufacturers of goods or materials with a location in the Municipality shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.

*"License Official"* means a person designated to administer this ordinance. Notwithstanding the designation of a primary license official, the Municipality may designate one or more alternate license officials to administer particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.

*"Licensee"* means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.

*"Municipality"* means the Town of Irmo, South Carolina.

*"NAICS"* means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.

*"Person"* means any individual, firm, partnership, limited liability partnership, limited liability company, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principal.

**Section 10-3. Purpose and Duration.**

The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each yearly license shall be issued for a twelve-month period of May 1 to April 30. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the completion of the

construction project; *provided*, any such business license may require that the licensee file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council.

**Section 10-4. Business License Tax, Refund.**

- A. The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- B. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. No refund shall be made for a business that is discontinued.
- C. A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the Municipality before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Municipality shall approve or deny the refund request, and if approved shall issue the refund to the business, within thirty days after receipt of the request.

**Section 10-5. Registration Required.**

- A. The owner, agent, or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; *provided*, a new business shall be required to have a business license prior to operation within the Municipality, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state

alcohol, beer, or wine permit or license and will have actual control and management of the business.

- B. Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.
- C. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported (or estimated for a new business) without any unauthorized deductions, and that all assessments, personal property taxes on business property, and other monies due and payable to the Municipality have been paid.
- D. The Municipality shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or Licensee from existing business license or business license tax obligations.

**Section 10-6. Deductions, Exemptions, and Charitable Organizations.**

- A. No deductions from gross income shall be made except income earned outside of the Municipality on which a license tax is paid by the business to some other municipality or county and fully reported to the Municipality, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of liability for payment of any other tax or fee by reason of application of this ordinance.
- C. Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Municipality. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.

- D. A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- E. A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

**Section 10-7. False Application Unlawful.**

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license or to give or file, or direct the giving or filing of, any false information with respect to the license or tax required by this ordinance.

**Section 10-8. Display and Transfer.**

- A. All persons shall display the license issued to them on the original form provided by the license official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Municipality.
- B. A change of address must be reported to the license official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable, and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

**Section 10-9. Administration of Ordinance.**

The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the municipal attorney,

assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

**Section 10-10. Inspection and Audits.**

- A. For the purpose of enforcing the provisions of this ordinance, the license official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.
- B. The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

**Section 10-11. Assessments, Payment under Protest, Appeal.**

- A. Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Municipality pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- B. The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.

**Section 10-12. Delinquent License Taxes, Partial Payment.**

- A. For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If

any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the municipal attorney for appropriate legal action.

- B. Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

**Section 10-13. Notices.**

The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the Municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

**Section 10-14. Denial of License.**

The license official may deny a license to an applicant when the license official determines:

- A. The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidents*;
- C. The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- D. The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Municipality or in another jurisdiction;
- E. The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Municipality of any tax or fee;
- F. A licensee has actual knowledge or notice, or based on the circumstances reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or
- G. The license for the business or for a similar business of the licensee in the Municipality or another jurisdiction has been denied, suspended, or revoked in the previous license year.

A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.



**Section 10-15. Suspension or Revocation of License.**

When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; or
- F. A licensee is delinquent in the payment to the Municipality of any tax or fee,

the license official may give written notice to the licensee or the person in control of the business within the Municipality by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

**Section 10-16. Appeals to Council or its Designee.**

- A. Except with respect to appeals of assessments under Section 11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by

Council or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Municipality.

- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- D. For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality may establish a different procedure by ordinance.

**Section 10-17. Consent, franchise, or license required for use of streets.**

- A. It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the Municipality any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- B. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

**Section 10-18. Confidentiality.**

Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Municipality may divulge or make known in any manner the amount of income, or any financial particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

**Section 10-19. Violations.**

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this ordinance.

**Section 10-20. Severability.**

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall control.

**Section 10-21. Classification and Rates.**

- A. The business license tax for each class of businesses subject to this ordinance shall be computed in accordance with the current business license rate schedule, designated as Appendix A to this ordinance, which may be amended from time to time by the Council.
- B. The current business license class schedule is designated as Appendix B. Hereafter, no later than December 31 of each odd year, the Municipality shall adopt, by ordinance, the latest standardized business license class schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the Municipality, the revised business license class schedule shall then be appended to this ordinance as a replacement Appendix B.
- C. The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The business license class schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the business license class schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- D. Appendix A and Appendix B shall be maintained in the office of the municipal clerk.

**APPENDIX A: BUSINESS LICENSE RATE SCHEDULE**

<b>RATE CLASS</b>	<b>INCOME: \$0 - \$2,000</b>	<b>INCOME OVER \$2,000</b>
	<b>BASE RATE</b>	<b>RATE PER \$1,000 OR FRACTION THEREOF</b>
1	\$35.00	\$0.90
2	\$40.00	\$1.00
3	\$45.00	\$1.10
4	\$50.00	\$1.20
5	\$55.00	\$1.30
6	\$60.00	\$1.40
7	\$65.00	\$1.50
8.1	\$30.00	\$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	\$50.00 plus \$5.00 -OR- \$12.50 per table	\$1.75
9.3	\$200.00	\$0.65
9.41	\$50.00	\$1.75

**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.

**DECLINING RATES**

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

<b><u>Gross Income in \$ Millions</u></b>	<b><u>Percent of Class Rate for each additional \$1,000</u></b>
0 - 1	100%
1 - 2	90%
2 - 3	80%
3 - 4	70%
OVER 4	60%

**CLASS 8 RATES**

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Municipality also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

**8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].**

Resident rates, for contractors having a permanent place of business within the Municipality:

Minimum on first \$2,000 .....	\$30.00 PLUS
Each additional 1,000.....	\$1.00

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate

of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

**8.2 NAICS 482 – Railroad Companies** (See S.C. Code § 12-23-210).

**8.3 NAICS 517311, 517312 – Telephone Companies.**

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

**8.4 NAICS 5241 and 5242 – Insurance Companies and Brokers:**

Independent agents and their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

**8.51 NAICS 713120 – Amusement Machines, coin operated (except gambling).** Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) **[Type I and Type II]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine .....	\$12.50 PLUS
Business license .....	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

**8.52 NAICS 713290 – Amusement Machines, coin operated, non-payout.** Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) **[Type III]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(B):

Per Machine ..... \$180.00 PLUS  
 Business license ..... \$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

**9.3 NAICS 441110, 441120 - Automobile Dealers.** This industry group comprises establishments engaged in retailing new and used automobiles and light trucks, such as sport utility vehicles, and passenger / cargo vans. Retailing includes combination with activities, such as repair services, retailing used cars, and selling replacement parts and accessories.

Minimum on first \$2,000..... \$200.00 PLUS  
 Each additional \$1,000..... \$0.65

**9.41 NAICS 4543 - Direct Selling Establishments.** This industry group establishments primarily engaged in non-store retailing (except electronic, mail-order, or vending machine sales). These establishments typically go to the customers location rather than the customer coming to them (door-to-door sales, home parties, etc.).

Minimum on first \$2,000..... \$50.00 PLUS  
 Each additional \$1,000..... \$1.75



**APPENDIX B**

**2021 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

<b>NAICS Sector/Subsector</b>	<b>Industry Sector</b>	<b>Class</b>
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
31	Manufacturing	2.00
32	Manufacturing	2.00
33	Manufacturing	2.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
<b>Class 8</b>	<b>Mandatory or Recommended Subclasses</b>	
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades (per machine)	8.51
713290	Nonpayout Amusement Machines (per machine)	8.52
713990	All Other Amusement and Recreational Industries ( pool tables)	8.60
<b>Class 9</b>	<b>Optional Subclasses</b>	
4411	Automobile Dealers	9.30
454390	Other Direct Selling Establishments ( Regular Peddlers)	9.41

*Note: Class Schedule is based on 2017 IRS data. B-1*

STATE OF SOUTH CAROLINA    )  
  )  
TOWN       OF           IRMO    )

**RESOLUTION 21-03**

**A RESOLUTION DESIGNATING AN AUTHORIZED REPRESENTATIVE AND CONTACT PERSON FOR PURPOSES OF THE AMERICAN RESCUE PLAN ACT OF 2021**

**WHEREAS**, the American Rescue Plan Act of 2021 (ARPA) appropriates \$19.53 billion to States for distribution to nonentitlement units of local government (NEUs), which are local governments typically serving a population under 50,000;

**WHEREAS**, the Town of Irmo, South Carolina, (the Municipality) is an NEU for purposes of ARPA and expects to receive funding pursuant to the ARPA appropriation;

**WHEREAS**, ARPA requires that the Municipality designate an Authorized Representative to approve and sign documents, make certifications required by ARPA, and otherwise act as the Municipality’s designated and lawfully appointed agent for purposes of ARPA; and

**WHEREAS**, ARPA further requires that the Municipality designate a Contact Person to receive official communications and notice related to ARPA;

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**Section 1.** Courtney Dennis, the Town Administrator of the Municipality, is hereby designated as the Municipality’s Authorized Representative pursuant to ARPA. The Authorized Representative is hereby authorized and directed to do all things necessary (including without limitation to sign documents, make certifications, make regular reports to Council and otherwise act on behalf of the Municipality) to receive and expend funds pursuant to an appropriation by council and ARPA rules. The Authorized Representative’s contact information is:

Courtney Dennis, Town Administrator  
7300 Woodrow Street • Irmo, S. C. 29063  
Phone: (803) 781-7050 • Email: cdennis@townofirmosc.com

**Section 2.** Renee Caviness, the Municipal Clerk of the Municipality, is hereby designated as the Municipality’s Contact Person pursuant to ARPA. The Contact Person’s contact information is:

Renee Caviness, Municipal Clerk  
7300 Woodrow Street • Irmo, S. C. 29063  
Phone: (803) 781-7050 • Email: rcaviness@townofirmosc.com

**DONE IN MEETING duly assembled this 21<sup>st</sup> day of September, 2021.**

\_\_\_\_\_  
Barry A. Walker, Sr., Mayor

ATTEST:

\_\_\_\_\_  
Renee Caviness, Municipal Clerk