



SUMMERVILLE

FLOWERTOWN IN THE PINES *South Carolina*

Every person engaged or intending to engage in any calling, business, occupation or profession within the incorporated limits of the Town of Summerville is required to obtain a Business License.

The physical business location, the [NAICS code](#) and [Class Rate](#) for your business activity and gross receipts or gross estimate is used to calculate the business license fee. For gross in excess of one million dollars (\$1,000,000), the declining rates are used. Please contact the [business license office](#) if you need assistance calculating the fees.

For sales of prepared foods and beverages, the 2% hospitality tax is required to be collected from the consumer and paid to the Town of Summerville by the 20th of each month.

The Business License year for the Town of Summerville is June 1st ó May 31st.

All business licenses renew on June 1st regardless of when the license was first obtained.

In most cases, Out-of-Town businesses must renew their license for each job they perform.

When licenses renew on June 1st, if you have not been in business for a full year, the gross income is estimated based on the gross sales made in the Town of Summerville for the months you were in business the previous year.

The following year the gross sales would be the actual total gross income obtained in the Town of Summerville based on the previous calendar year as reported on your tax return (Jan. ó Dec.).

If your business had \$0 income for the previous year, you are still required to renew your license at the base fee or you may choose to terminate your business license.

The business owner is responsible for informing the town of any change in business status (i.e. closed, new owner, relocated etc.) via a [notification of change form](#).

All business licenses are automatically rolled over and will show unpaid June 1st. A 5% penalty will be added each month for any unpaid renewals *beginning July 1st*.

Please note the rate classification printed on your Business License application.

In-town Rates		
Class	Income: 0-\$2,000 minimum base fee	Rate for gross receipts over \$2,000
1	\$ 30.00	\$1.10 per thousand
2	\$ 35.00	\$1.45 per thousand
3	\$ 40.00	\$1.80 per thousand
4	\$ 45.00	\$2.15 per thousand
5	\$ 50.00	\$2.50 per thousand
6	\$ 55.00	\$2.85 per thousand
7	\$ 60.00	\$3.10 per thousand
8	See individual Business in Class 8 (Contractors use Class 3 Rate).	

Out-of-Town Rates		
Class	Income: \$0 - \$2,000 Minimum base fee	Rate for gross receipts over \$2,000
1	\$ 60.00	\$2.20 per thousand
2	\$ 70.00	\$2.90 per thousand
3	\$ 80.00	\$3.60 per thousand
4	\$ 90.00	\$4.30 per thousand
5	\$100.00	\$5.00 per thousand
6	\$110.00	\$5.70 per thousand
7	\$120.00	\$6.20 per thousand
8	See individual Business in Class 8 (Contractors use Class 3 Rate).	