



## Doing Business in the City of Orangeburg

All businesses doing business in the City of Orangeburg are required to have a business license. A business license application form can be found at [orangeburg.sc.us/business-licenses](http://orangeburg.sc.us/business-licenses). Applications are processed by the Finance Department.

979 Middleton Street  
Orangeburg SC 29115  
803-539-3750  
[buslic@orangeburg.sc.us](mailto:buslic@orangeburg.sc.us)

Payments for business licenses, hospitality taxes, accommodations taxes and permits are accepted via cash, check or credit card. Certain payments are accepted online at [www.orangeburg.sc.us](http://www.orangeburg.sc.us).

Permits and clearances may also require involvement from one or more of the following departments:

1. New Developments/ Building Inspections Division, City of Orangeburg – 803-533-6010  
This Division issues building permits, reviews, plans, enforces code requirements, and inspects for compliance with commercial and residential building codes. All proposed developments must go through a plan review, a zoning review, a flood management review, and a comprehensive planning review.
2. Fire Marshall's Office/ Department of Public Safety, City of Orangeburg – 803-533-4105  
This office inspects new businesses before a license is issued by the Finance Department. Depending on the type of business, certain provisions must be met before a business can operate. This ensures compliance with governing building and fire codes for the respective occupancies.

## Business License Requirements for the City of Orangeburg

- Every business needs a business license including home-based businesses, peddlers, and building contractors.
- A business license is only valid in the jurisdiction in which it was obtained.
- Business licenses are valid May 1<sup>st</sup> through April 30<sup>th</sup> of each year. Penalties begin to accrue as of May 1<sup>st</sup>.
- Each physical location requires its own business license.
- Business License taxes are based upon gross revenue, type of business and the location.
- All gross revenue of a business should be reported to a jurisdiction only once, deductions will apply if a business obtains more than one license.
- If your business is closing or is no longer in operation in the City of Orangeburg, you must close out your license with the City of Orangeburg so you will not be held liable for any delinquent taxes, licenses, permits or fees that may accrue after the business closes.

## Getting your First Business License in the City

- You must first know where your business is physically located. City of Orangeburg business licenses only cover the city limits of Orangeburg. Businesses outside the City that come into the City to do business, also need a business license. To determine the city limits, visit [Orangeburg County GIS](#).
- Complete the necessary forms. [Business license applications](#) can be found online or at the City Finance Department located at 979 Middleton Street, Orangeburg, SC 29115. Other forms that may be required include Hospitality Tax (Finance), Accommodations Tax (Finance), Zoning Application (Public Works), Building Inspection Application (Public Works), and Fire Marshall Inspection (DPS).
- These applications may be routed to other divisions for approval requiring additional time. The Fire Marshall may contact you for an inspection, so it is important to list all applicable phone numbers.
- Return all applicable forms to the City of Orangeburg Finance Department P.O. Box 387, Orangeburg SC 29116.
- Pay your taxes and fees. We will calculate your business license tax based on your projected gross revenue and your type of business.
- An Identification such as a driver's license or picture ID is required. Other documents may be required, such as lease agreements, DHEC certifications, retail license, Contractor's license, etc.

## New Business Incentives

New businesses locating in the downtown area of the City of Orangeburg may qualify for an incentive program. The incentive reduces the first year of business license tax of up to a maximum of \$1,000.

## State Requirements *(This is not intended to be an exhaustive list.)*

- Alcohol License – Businesses selling alcohol must have a current and applicable alcohol license from the SC Department of Revenue. This includes weekend and special events.
- Food Sales – Businesses selling food must be inspected for compliance with health codes by the SC Department of Health and Environmental Control.
- Retail License – Businesses selling retail goods must have a current retail license with the SC Department of Revenue.
- Occupational License – All individuals in occupations regulated by the SC Department of Labor, Licensing and Regulations must have a current occupational license. Depending on your classification, you may be required to submit a copy of this current license.
- Agricultural Products – There are state and federal rules to sell food products such as eggs, honey or even barbeque sauce. Visit the Department of Agriculture's website at [agriculture.sc.gov/FAQ/food-safety](http://agriculture.sc.gov/FAQ/food-safety) to get further information.

## Other City Requirements

- Zoning Approval – All businesses must be zoned appropriately for their locations.
- A Business may be inspected for compliance with fire codes. A Business will need a certificate

- of occupancy and meet all local code and ADA compliance requirements.
- Business Personal Property Taxes – All businesses with business personal property, such as furniture, fixtures and equipment used to operate your business, must file the tax and be current with all tax payments prior to renewals.
  - Hospitality Taxes – All businesses selling prepared or modified foods or beverages must collect and remit this tax accurately and be current with all tax payments prior to renewals.
  - Local Accommodations Taxes – All businesses providing accommodations must collect and remit this tax accurately and be current with all tax payments prior to renewals. This applies to VRBO, Airbnb, Hotels, Motels, Campgrounds, Bed & Breakfasts, etc.

## Home Based Businesses

Certain businesses are allowed to operate within residences. However, conditions must be met before such a business is permitted to operate in the City.

- There are local regulations on signs for home-based businesses and must be approved by Zoning of the City of Orangeburg. Permits may be required.
- No outside storage shall be allowed in connection of the home-based business.
- Only persons residing on the premises may be employed with any home occupation.
- No traffic shall be generated by the home occupation in greater volumes than would normally be expected in a residential neighborhood. Any parking generated by the home occupation shall be provided by off street other than in the front yard.
- Home occupations shall be conducted entirely within the principal dwelling or an accessory structure as long as it meets all setback requirements in the area in which it is located. Home occupations shall be secondary to the use of the dwelling and shall not change the outward appearance of the structure.

## Contractors

- It is up to the contractor to know the city limits in order to accurately report their gross revenues to each city requiring a business license.
- All contractors doing business in the City are required to have a business license no matter the cost of the job. Permits cannot be obtained without a current business license and SC LLR licenses.
- A contractor must obtain its business license based upon the gross amount of a contract before work commences. This license is valid until the contract for which the fee was paid is completed, even if the work extends past the license year.
- Each new contract requires an additional business license fee be paid as the new contract generates gross revenue. This also pertains to additions to current jobs as well.
- Contractors doing work not under a specific contract, such as service work, must obtain a business license based upon the gross revenue from the previous year in the City.
- Contractors who are located inside the city limits of Orangeburg and do business in other areas of the County or State that do not require a separate business license are entitled to receive a reduced rate against that reported gross. This will be on your renewal application.

- All sub-contractors working on any job in the City of Orangeburg must be licensed with the City.
- Anyone found working onsite without the appropriate licenses will be fined and will be required to purchase a business license before continuing any work. Permit applications should include all sub- contractors and their information as well as the job cost if available. Updates to the contract should be directed to our license staff at 803-539-3750. Updates can include framers, termite treatment, brick-masons, granite installers, plumbing, gas, electrical, sheet metal, roofing, carpenters, grading, fencing, installation, landscaping, security services, portable toilets, cabinetry, drywall, locksmiths, cleanup, and any other additional contractors or service businesses for the job.
- Please keep in mind certificates of occupancy can be held up if all sub-contractors are not current on their licenses.
- General Contractors must ensure that all sub-contractors are licensed with the City of Orangeburg.
- Once work is completed, contractors are responsible for cleaning up the job site as well as any landscaping that may have been altered or damaged during the job. It is neither the homeowner's responsibility nor responsibility of the City of Orangeburg to clean up after work is completed.

## Permits

The City of Orangeburg issues permits for various building improvements and projects. Permits are required for anyone doing contracting work in the city limits if the job or contract is over \$500. Plans may need to be reviewed ahead of time, so please allow for this in your project schedule.

### Permit Types

- Building
- Temporary/ Permanent Signs
- Additions/ Updates/Renovation
- Moving
- Mobile Homes
- Demolition

## Renewing Business Licenses with the City of Orangeburg

- All City of Orangeburg business licenses expire on April 30<sup>th</sup> of each year and must be renewed.
- Failure to receive your license application is not a reason for non-renewal.
- If an owner is considering moving business locations, zoning should be contacted first. Owners cannot move a business without proper approval.
- Late penalties begin accruing May 1<sup>st</sup>.
- Renewals are handled by mail, in person, or online.
- If your business is selected for income verification, these requirements must be met prior to your renewal.

## Enforcement

- Penalties will be assessed on any business operating in the City limits without a valid business license. Tickets will be assessed by the code enforcement official.
- If a contractor or homeowner is found working without a valid building permit, code enforcement can issue violations on a per day basis.
- Once fines are assessed and a court date is determined, additional fees can be issued.
- Licenses can be revoked by the City Clerk due to non-compliance or violations of the Business License Ordinance of the City of Orangeburg.

## Local Hospitality Tax

The Hospitality Tax applies to all gross receipts on the sale of prepared or modified food and beverages. It applies to restaurants, bars, convenience stores, caterers, fast food, grocery stores and any other business preparing and/or serving food and/or beverages for dine in or take out. The tax rate is in addition to the State sales tax and local Orangeburg County sales tax.

State Sales Tax	6% - Remitted to SC Department of Revenue (SCDOR)
Local Sales Tax	1% - Remitted to SCDOR
Local Hospitality Tax	2% - Remitted to the City of Orangeburg

Other taxes may apply such as liquor taxes, so please confirm your tax rate with the SCDOR.

This tax is payable by the 20<sup>th</sup> of each month for the prior month. Payments must be accompanied by a current form with the appropriate tax amount. Businesses with zero revenue must still return the form to avoid delinquency. After the deadline of the 20<sup>th</sup>, penalties accrue at 5%-10% depending on the date of payment. If the tax is late, penalties must be included when payment is made.

The Municipal Court imposes fines following 60 days of non-payment as well as charges other fees that cannot be waived. [Hospitality Tax forms](#) can be found online and can be paid online or in person.

## Local Accommodations Tax

The Accommodations Tax applies to all gross receipts on sales of rooms, campground spaces, recreation vehicle spaces, lodging or sleeping accommodations furnished to transients by any hotel, motel, inn, condo, bed & breakfast, residence, campground, or any other place in which these accommodations are furnished for consideration in the City of Orangeburg. Revenue may be deducted for those rooms or accommodations where the same person generates revenue for over thirty (30) days. This revenue may be deducted from the overall gross receipts in that period.

This tax is payable by the 20<sup>th</sup> of each month for the prior month. Payments must be accompanied by a current form with the appropriate tax amount. Businesses with zero revenue must still return the form to avoid delinquency. After the deadline of the 20<sup>th</sup>, penalties accrue at 5%-10% depending on the date of the payment. If the tax is late, penalties must be included when payment is made.

The Municipal Court imposes fines following 60 days of non-payment as well as charges other fees that cannot be waived. at [Accommodations Tax Forms](#) can be found online and can be paid online or in person.

## Liability and Payments

- Payment of the tax is the liability of the consumer of the services and shall be paid at the time of the delivery of the services to which the tax applies.
- Collection and remittance of the tax is the responsibility of the business.
- The form must be signed for submission, which signifies that all information submitted is correct.
- Businesses with zero revenue must still return the form to avoid delinquency.
- Businesses with delinquent hospitality tax balances are responsible for paying for those balances with all applicable penalties. All balances must be paid before any licenses are issued or renewed.
- Businesses with returned checks must pay these amounts with certified funds, and will not be able to obtain a current business license until the balance is paid in full. This will not prevent penalties from accruing on your license renewal.
- Penalties cannot be waived and are accrued at 5%-10% per month for every month delinquent unless the 20th is a weekend or holiday.
- If a business changed ownership and the previous owner is delinquent in paying the taxes, the new owner is responsible for paying the balance and cannot obtain a new business license until all the applicable fees are paid. Changing the business name does not remove any liabilities that the business may have incurred under the previous business name.
- If a business's total annual reported Hospitality Tax or Accommodations Tax does not coincide with the reported business license revenues or the reported sales tax revenues for the same year, the business is subject to be audited with all applicable penalties applied.

## Precious Metals Permits *(State Code of Laws, Section 40-54-10)*

- Businesses wishing to purchase precious metals or semi-precious gems must do so from a permanent location, not from a vehicle, flea market or temporary location. You must have a State Precious Metals Permit.
- The applications can be picked up from the Finance Department at City Hall or the City of Orangeburg Public Safety, Detective Division. The annual permit is \$50 and expires December 31<sup>st</sup>.
- Each business location must have a separate permit, which includes an investigation of the business and owner by the Department of Public Safety.
- The holder of the permit must notify the Department of Public Safety if there are any changes in the persons managing, supervising, or conducting business at the location of the business.

## Peddler's Licenses

- Peddling is the selling of goods for sale door to door, on the roadways or in other public places.
- Soliciting is requesting money, financial assistance and other things of value and occurs whether the person making the request received a contribution.
- Anyone selling goods must obtain a City of Orangeburg Business License and have a peddler's permit with the Department of Public Safety. This also refers to those charitable organizations soliciting along the highways and streets of the City.

## Special or Temporary Events

- Special events are those that may last several hours or several days as many as ten (10). Examples include concerts, sporting events, revivals, festivals, car shows, arts & crafts fairs, and carnivals.
- Different events require coordination with other departments with the City of Orangeburg, such as Public Safety, Public Works, or Parks & Recreation, depending on the size and nature of the event.
- All special or temporary events must be held in locations that are zoned appropriately for that type of event. Community type events such as block parties, parades, charity walks or runs must be coordinated at least **30 days prior to the event** with the Community Event Coordinator and the Department of Public Safety. Assembly permits and/or approvals from various other departments may be required, so plan early.
- Any vendor selling goods needs to contact the Finance Department at the City of Orangeburg to inquire about business license taxes. Anyone found onsite selling items without a license will be fined and ticketed.

## Avoid Processing and Payment Problems

- Make checks payable to the City of Orangeburg
- Numeric portion of the check must match the text portion of the check, Date and sign checks.
- Include appropriate forms/ documentation/ renewal forms with payment
- Include gross revenue on renewal applications
- Include delinquent fees with payment
- Include any change of business location address or mailing address
- Include any change in business ownership