



James Howell, Mayor
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Mary Ann Mack, Councilwoman
Tyler Cook, Councilman
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For many years, businesses raised concerns with legislators about the inconsistencies and complicated processes found around the state among the local governments that collect business license taxes. Legislators came together with the business community and cities and towns to remedy these issues.

This process led to the General Assembly passing the SC Business License Tax Standardization Act, Act 176, in September 2020. Act 176 streamlines the business license process, creating the same process for taxing jurisdictions across the state. As of January 1, 2022, all municipalities in South Carolina that levy a local business license tax must comply with the law.

Details of Act 176:

- Standard due date: April 30
- Standard license year: May 1 - April 30
- Gross income is based on the prior calendar year or business fiscal year
- Standard application as approved by SC Revenue and Fiscal Affairs Office
- All businesses will be listed in the standard class schedule according to their North American Industry Classification System Code, or NAICS code
- Standard class schedule is adopted by the SC RFA
- Creation of the Local Business License Renewal Center, an online payment portal where businesses can renew all their local licenses at one time

To comply with Act 176, the Town of Lamar will transition from our current business license year of September 1 - August 30 to the new statewide standard license year of May 1 - April 30. Licenses issued in 2022 will be for the period May 1, 2022, to April 30, 2023.

For additional information, please contact Timothy L. Dargan at (843) 326-5551.

Timothy L. Dargan, Town Administrator

