



Jasper County, SC (2502) Business License Tax Schedule and Frequently Asked Questions (FAQs)

Thank you for doing business in Jasper County, SC

Every person engaged or intending to engage in any calling, business, occupation or profession, in whole or in part, within unincorporated Jasper County, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Businesses:

The business license levied by the Jasper County Business License Ordinance is for the purpose of providing such regulation as may be required for the business and for the purpose of raising revenue for the general fund through a privilege tax. Each yearly license shall be issued for the twelve-month period of July 1 to June 30.

No business license shall be issued until the applicant first submits documents necessary to establish compliance with Jasper County Zoning Ordinance, Building Code, and other regulatory codes as applicable.

A business license shall not be transferable.

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.

Penalties will apply for non-payment of all or any part of the license tax in the amount of 5% of the unpaid tax, for each month or portion thereof, after the due date, until paid.

How to file:

- **To remit payment by form:** Complete a new or renewal business license application. Applications can be found on our website at www.avenuinsights.com.
- Make checks payable to “**Tax Trust Account**”
- **Online Filing:** Coming Soon!

Important Information

For your information:

License Due Date: Renew annually by June 30th.

License Delinquent Date: Licenses are considered delinquent on or after July 1st of each license year.

License Expiration: Annual licenses expire June 30th of each year and must be renewed annually.

To prevent a delay in the issuance of a license, please note the following:

- A license based on gross receipts cannot be issued until the prior calendar year gross receipts amount is provided, the license is paid in full and all other required pre-requisites are met.
- Business license categories that require County approval, additional certification and/or documents cannot be issued until such approval/documentation is received and the license is paid in full.
- New businesses and those businesses with a change in physical location or new owner must be County approved before licenses can be issued. Licenses will remain in a hold status until approval is authorized and the license tax is paid in full.

Customer Service

Toll Free Phone: (800) 556-7274
Toll Free Fax: (844) 528-6529
Se habla español.

Email: businesslicensesupport@avenuinsights.com
Website: [Online Filing Coming Soon!](#)

Mail to address:
Jasper County, SC
c/o Avenu Insights & Analytics
P.O. Box 830900
Birmingham, AL 35283-0900

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or email businesslicensesupport@avenuinsights.com

Instructions: Choose the NAICS below that best describes your business activity.

Tax Schedule and Calculation

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

All fees are based on the primary business activity of the business. All businesses must submit a detailed description of their business activity as well as determine their NAICS code.

NAICS is an industry classification system that groups establishments into industries based on the similarity of their production processes. It is a comprehensive system covering all economic activities. There are 20 sectors and 1,057 industries in 2017 NAICS United States. NAICS, which is based on a production-oriented concept, ensures maximum usefulness of industrial statistics. For more information about NAICS visit <https://www.census.gov/eos/www/naics/>. To review and collect the most appropriate NAICS code for your proposed business you may also visit <https://www.naics.com/search/>.

BUSINESS LICENSE TAX

- Find your industry sector and NAICS code from the NAICS and Rate Class Table.
- Calculate the business tax as per instructions in the Rate Class Calculation table.
- Calculate the business tax as per instructions on the Declining Rates Table if the business gross income is greater than \$7,000,000.

If you have questions or need assistance, please contact us at (800) 556-7274 or businesslicensesupport@avenuinsights.com.

RATE CLASS CALCULATION TABLE

Rate Class	Income: \$0-\$2,000 Base Rate	Income: Over \$2,000 Rate per thousand or fraction thereof
1	\$20.00	\$0.55
2	\$25.00	\$0.65
3	\$30.00	\$0.75
4	\$35.00	\$0.85
5	\$40.00	\$0.95
6	\$45.00	\$1.05
7	\$50.00	\$1.15

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$7,000,000 unless otherwise specified.

Gross Income in \$ Millions	Percent of Rate Class for each additional \$1,000
0 - 7	100%
7 - 10	50% for this increment
10 - 20	35% for this increment
20 - 50	15% for this increment
50 and above	10% for this increment

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2019 NAICS	Rate Class	NAICS Industry Sector
721	2	Accommodation
56	3	Administrative and Support, Waste Management and Remediation Services
561	3	Administrative and Support Services
11	3	Agriculture, Forestry, Hunting, and Fishing
713990	8.10	All Other Amusement and Recreational Industries (Pool Tables)
7131	8.8	Amusement Parks and Arcades
5413	2	Architectural, Engineering, and Related Services
71	3	Arts, Entertainment, and Recreation
8111	2	Auto Repair and Maintenance
4411	8.5	Automobile Dealers
713290	8.9A	Bingo Halls
515	3	Broadcasting (Except Internet) and Telecommunications
444	1	Building Material, Garden Equipment and Supplies Dealers
448	2	Clothing and Accessories Stores
23	8.1	Construction
522	4	Credit Intermediation and Related Activities
72241	8.9C	Drinking Places (Alcoholic Beverages)
61	3	Educational Services
2211	Franchise	Electric Power Generation, Transmission and Distribution Franchise
443	1	Electronic and Appliance Stores
52	6	Finance and Insurance
445	1	Food and Beverage Stores
722	2	Food Services and Drinking Places
113	2	Forestry and Logging (Including Forest Nurseries, Timber Tracts)
525	7	Funds, Trusts, and Other Financial Vehicles
442	1	Furniture and Home Furnishing Stores
447	1	Gasoline Stations
452	1	General Merchandise Stores
446	2	Health and Personal Care Stores
62	3	Health Care and Social Assistance
51	3	Information
524	6	Insurance Agents, Brokers, and Related Activities
52421	8.7	Insurance Brokers for Non-Admitted Insurance Carriers
5241	8.7	Insurance Carriers
518	3	Internet Service Providers, Web Search Portals, and Data Processing
5411	7	Legal Services
533	7	Lessors Of Nonfinancial Assets
5311	7	Lessors Of Real Estate (Including Mini-Warehouses and Self- Storage)
55	6	Management Of Companies
31-33	2	Manufacturing

2019 NAICS	Rate Class	NAICS Industry Sector
21	4	Mining
453	2	Miscellaneous Store Retailers
512	1	Motion Picture and Sound Recording
441	1	Motor Vehicle and Parts Dealers
712	1	Museums, Historical Sites, and Similar Institutions
2212	Franchise	Natural Gas Distribution Franchise
7132	8.8	Nonpayout Amusement Machines
454	2	Nonstore Retailers
623	1	Nursing and Residential Care Facility
45439	8.6	Other Direct Selling Establishments (Peddlers)
519	5	Other Information Services
4412	8.5	Other Motor Vehicle Dealers
71119	8.9B	Other Performing Arts Companies (Carnivals and Circuses)
5416-9	4	Other Professional, Scientific, and Technical Services
81	3	Other Services
522298	8.4B	Pawnshops
812	6	Personal and Laundry Services
486	1	Pipeline Transportation
54	3	Professional, Scientific, and Technical Services
511	2	Publishing Industries (Except Internet)
482	8.2	Rail Transportation
531	7	Real Estate
53	7	Real Estate, Rental and Leasing
423930	8.4A	Recyclable Material Merchant Wholesalers (Junk)
813	4	Religious, Grant Making, Civic, Professional, and Similar Organizations
532	1	Rental and Leasing Services
811	1	Repair and Maintenance
44-45	1	Retail Trade
523	7	Securities, Commodity Contracts, and Other Financial Investments
451	1	Sporting Goods, Hobby, Book, and Music Stores
115	1	Support Activities for Agriculture and Forestry
517	3	Telecommunications
48-49	2	Transportation and Warehousing
484	2	Truck Transportation
22	1	Utilities
493	2	Warehousing and Storage Facilities
562	1	Waste Management and Remediation Services
42	1	Wholesale Trade
5171	8.3	Wired Telecommunications Carriers
5172	8.3	Wireless Telecommunications Carriers (Except Satellite)

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Each NAICS Number in this section designates a separate sub-classification. 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, etc.

NAICS	Rate Class	Industry Sector	Income: \$0-\$2,000 Base Rate	Income: Over \$2,000 Rate per thousand or fraction thereof
23	8.1	Contractors, Construction, All Types [Residents]	\$50.00	Plus, \$0.55 per \$1,000 or fraction thereof
23	8.1A	Contractors, Construction, All Types, Not having a permanent place of business in the County. <ul style="list-style-type: none"> • The total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle 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. • 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 state and municipal qualification examination and trade license requirements have been met. 	\$100.00	Plus, \$1.50 per \$1,000 or fraction thereof
423930	8.4A	Recyclable Material Merchants Wholesalers (Junk)	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof
522298	8.4B	Pawn Brokers – All Types	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof
4411, 4412	8.5	Automotive, Motor Vehicles, Boats, Farm Machinery or Retail (Except Auto Supplies Stores – See 4413) <ul style="list-style-type: none"> • One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership. • Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income. 	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof
45439	8.6	Peddlers, Solicitors, Canvassers, Door-To-Door Sales- Direct Retail Sales of Merchandise. Select one of the subcategories below. Applicant for a license to sell on private property must provide written authorization from the property owner to use the intended location. Regular activities (more than two sale periods of more than three days each per year)	\$100.00	Plus, \$1.00 per \$1,000 or fraction thereof
	8.6A	Seasonal activities (not more than two sale periods of not more than three days each year, separate license required for each sale period)	\$100.00	Plus, \$1.00 per \$1,000 or fraction thereof
5241 52421	8.7	Insurance Carriers Insurance Brokers for non-admitted Insurance Carriers		
7131	8.8A	Amusement Machines, Coin Operated (Except Gambling) - Music machines, juke boxes, kiddy 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]. Select one of the subcategories below. Operator of Machine	\$12.50/machine	Plus, \$12.50 per machine.
	8.8B	Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728)	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof
7132	8.8C	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 I and Type III]. Select one of the subcategories below. Operator of Machine	\$12.50/machine	Plus, \$12.50 per machine.
	8.8D	Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728)	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof
713290	8.9A	Bingo Halls, Parlors	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof, plus 12.50 per table
71119	8.9B	Other Performing Arts Companies (Carnivals and Circuses)	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof, plus 12.50 per table
72241	8.9C	Drinking Places, Bars, Lounges, Cabarets (Alcoholic Beverages Consumed on Premises)	\$200.00	Plus, \$2.00 per \$1,000 or fraction thereof
722 7115	8.9D	Adult Entertainment Adult Exotic Dancers, Other Sexually Oriented Business	\$500.00	Plus, \$2.00 per \$1,000 or fraction thereof
713990	8.10	All Other Amusement and Recreational Industries (pool tables)	\$50.00	Plus, \$0.75 per \$1,000 or fraction thereof, plus 12.50 per table

Jasper County, SC

Business License Tax

Frequently Asked Questions (FAQs)

Who is Avenu?

Avenu Insights & Analytics is a private company that has been contracted by Jasper County, SC to administer their business licenses beginning with the license year 2019-2020. For information regarding Jasper County business license program, please contact Avenu at:

Jasper County Business License Tax
c/o Avenu Insights & Analytics
P.O. Box 830900
Birmingham, AL 35283-0900

Toll Free Taxpayer Support: (800) 556-7274
Monday through Friday 8:00 am – 5:00 pm EST
Fax: (844) 528-6529

Email: businesslicensesupport@avenuinsights.com
Online Filing: [Coming Soon!](#)

Who is required to have a Jasper County business license?

Jasper County welcomes new business enterprises, and values the many businesses that have made the County their home.

“Every person engaged or intending to engage in any calling, business, occupation or profession, in whole or in part, within unincorporated Jasper County, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.”

For information regarding exemptions, see Jasper County Business License Ordinance, Section 8-36.

How does my new business obtain a business license?

1. Obtain the necessary use permit.
2. Complete a New Business application.
 - o All New Business applications must pay in accordance to the Tax Schedules outlined based on the type of business being conducted.
3. Sign and date the application.
4. Return the application to Avenu with your business license tax payment.
5. Note: All NEW APPLICATIONS must be approved by the Jasper County before a business license can be issued. Additional approval may be required depending on the type of the business being conducted.

For questions concerning the business license process, contact Avenu toll free at (800) 556-7274 or businesslicensesupport@avenuinsights.com.

How is the business license tax calculated?

Most business license categories are based on the previous year gross receipts. However, there are specific business categories based on the amount of "units". For a list of the rate calculations, see the Business License Tax Schedule.

Is non-compliance penalized?

Failure to file a renewal form by July 1st will result in a late fee of 5% of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any license tax remains unpaid for sixty (60) days after its due date, the License Official shall report it to the County attorney for appropriate legal action.

How long is my license valid?

Annual licenses are valid from July 1st through June 30th of each year for which they are renewed. Class 8 Rate licenses are valid for the date(s) specified on the official licenses.

How do I renew my business license?

Avenu will mail customized renewal applications to businesses each year. However, a blank renewal application is also available on our website. If you need an application, click [here](#) to be redirected to our website www.avenuinsights.com. Double-check your business category/classification and your tax rate calculation prior to submitting your application and payment. Errors may delay the process.

Renewal notices are only sent as a courtesy and businesses are still responsible for renewing their business license even if they do not receive a renewal notice. Failure to pay the annual business license tax before June 30th, may result in late fees. If you need assistance, please contact Avenu toll free at (800) 556-7274 or businesslicensesupport@avenuinsights.com.

Where should I post my business license?

If you have a fixed place of business, the license must be posted in a visible location. If your business is mobile, carry a license with you at all times while conducting business.

What are gross receipts?

Jasper County Business License Ordinance defines gross receipts as:

"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 County, excepting therefrom income earned wholly outside of the unincorporated area of the County on which a license tax is paid by the business to some other municipality or a county and fully reported to the municipality or other county. Gross income for agents means gross commissions received or retained, unless otherwise specified. The term "gross receipts" means the value proceeding or accruing from the sale of tangible business personal property, including merchandise and commodities of any kind and character and all receipts, by the reason of any business engaged in, including interest, dividends, discounts, rentals of real estate or royalties, without deduction on the account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses whatsoever and without any deductions on account of losses. Gross income for insurance companies means gross premiums written. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds which 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.

My business is exempt. Do I still need a Jasper County business license?

Yes. Exempt and/or non-profit businesses must still apply and renew for an annual business license. Proof of IRS exemption must be provided annually. There is no license tax for exempt businesses; however, exempt businesses must still pay any other applicable fees and submit it with a completed form. Once received, an official County business license will be issued to you. If your exemption status changes, you must contact the Business License Division toll free at (800) 556-7274 or businesslicensesupport@avenuinsights.com for a review of any additional taxes due.

What if I have more than one business or more than one location?

If you own more than one business, a separate business license is required for each type of business and for each location. Please contact Avenu for assistance.

I live in Jasper County, but my business is located outside the unincorporated are. What are my liabilities for the Jasper County business license?

As long as you do not have a physical location inside the incorporated area of Jasper County, there is no need to obtain a Jasper County business license. However, if you conduct any function of your business inside the unincorporated area then a business license would be required.

I have a physical location inside the unincorporated area of Jasper County; however, that location does not generate any gross receipts. Do I still need to obtain and pay for business license?

Yes, if this business location is inside the unincorporated area of Jasper County and is primarily for clerical purposes and support and the actual business location is elsewhere, you will need to obtain a business license.

My business entity (Corporation, LLC, Partnership, etc.) is entirely passive and/or dormant and it is just paying a minimum Tax to the Secretary of State. Is my business required to get a County Business license?

Yes, if your business is registered with a Jasper County location/address and as active with the Secretary of State and reporting on a business return with the FTB and IRS, it will need to obtain a business license. By maintaining a business entity within the County, whether transacting public business or not, it is considered operating a business.

I just purchased a business. Can I use the business license from the previous owner?

No, a business license cannot be transferred or re-assigned. As the new owner, you will need to apply for a new business license in your name.

What if I close or sell my business?

Business licenses are NOT automatically canceled. We need to hear from you. You should email us at businesslicensesupport@avenuinsights.com, send written notification or call us toll free at (800) 556-7274. Please be prepared to provide the date that the business closed or was sold, the gross receipts up to that point and the name of the new owner, if applicable.

What if I change the name of my business or add/delete owners?

Please complete a new business application. If there is no change in FEIN, then a business license tax normally does not apply for making updates to your account. However, if the FEIN changes for your business, it is considered a new business. New business taxes will apply.

What if my business has changed locations?

If your business has a change of physical address, you must complete a new business permit application and obtain approval from the Planning Department before a business license can be issued. Upon approval, your business license can be updated to reflect the new location address and reissued.

How do I obtain a Federal Identification Number (FEIN)?

If you have employees, you need to apply for a Federal Identification Number. Contact the local IRS Office or call toll-free (800) 829-1040.

Do I need to register my business name?

In most cases, you must register your business name with the County Clerk. Before you file your Fictitious Business Name Statement, research the name to insure that the name is not currently being used by someone else. While this is highly recommended by the County, it is not a requirement for obtaining a business licenses.

What if I do not respond to the business license notices?

If you do not respond, you may be in violation of the Jasper County Business License Ordinance. As a result, collection action may be initiated against you. The amount of any tax and penalty imposed shall be deemed a debt owed to the County.

I do not believe I conduct business in Jasper County. I want to be taken off your list so that I will not receive further notices regarding obtaining a business license. What do I need to do?

Please contact Avenu for further information. You may contact us via email at businesslicensesupport@avenuinsights.com or call us toll free at (800) 556-7274.

Do state-licensed contractors also need a County business license?

Any person licensed as a contractor by the State Contractor's Board must obtain a business license if they are, (1) conducting business in the unincorporated area of the County; or (2) based in unincorporated area of the County, whether conducting business in or outside of the unincorporated area of the County.

Do I need a seller's permit?

Every business intending to sell tangible goods, wholesale or retail, commercial or home-based, sales or repairs – requires a South Carolina seller's permit.

What is a NAICS Code?

The North American Industry Classification System (NAICS) was developed as the standard for use by Federal statistical agencies in classifying business establishments for the collection, analysis, and publication of statistical data related to the business economy of the U.S.

NAICS was developed under the auspices of the Office of Management and Budget (OMB), and adopted in 1997 to replace the old Standard Industrial Classification (SIC) system.

I know the SIC of my business, where can I find the appropriate NAICS?

If you have your business SIC code and need to learn your NAICS code you may visit <https://www.naics.com/naics-to-sic-sic-to-naics-crosswalks/> or you may contact Avenu for assistance.

I applied for my business license. Why haven't I received it yet?

New business applications must be approved by the County before an official license can be issued. For questions regarding the business license process, contact Avenu toll free at (800) 556-7274 or businesslicensesupport@avenuinsights.com. A delay in the issuance of a new or renewal business license can be due to one or more of the following reasons:

- Underpaid
- Missing gross receipts
- County approval
- Missing certifications or permits
- Outstanding delinquent license year(s) on file