

## **ORDINANCE 2025-04**

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 1, BUSINESS LICENSE, APPENDIX A, BUSINESS LICENSE RATE SCHEDULE OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO INCREASE THE BASE RATE AND RATE PER \$1,000 OF INCOME FOR ALL BUSINESS LICENSES.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Title 7, Chapter 1, Appendix A is hereby amended to replace the base rate and rate per \$1,000 of income as follows:

Rate Class	Income: 0—\$2,000.00	Income Over \$2,000.00
	Base Rate	Rate per \$1,000.00 or Fraction Thereof
1	\$80.00	\$2.30
2	\$90.00	\$2.40
3	\$95.00	\$2.50
4	\$100.00	\$2.60
5	\$105.00	\$2.70
6	\$110.00	\$2.80
7	\$115.00	\$2.90
8	See individual businesses in Class 8 listed below.	
9	See individual businesses in Class 9 listed below.	

### **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 City.

### **CLASS 8 RATES**

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

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

Minimum on first \$2,000.00: \$130.00 PLUS

Each additional \$1,000.00: \$2.70

#### CLASS 9 RATES

9.41 & 9.42 NAICS 454390—Peddlers, Solicitors, Canvassers, Door-To-Door Sales.

Direct retail sales of merchandise. [Non-resident rates apply]

9.41 Regular activities [more than two (2) sale periods of more than three (3) days each per year]

Minimum on first \$2,000.00: \$130.00 PLUS

Per \$1,000.00, or fraction, over \$2,000: \$2.70

9.42 Seasonal activities [not more than two (2) sale periods of not more than three (3) days each year, separate license required for each sale period]

Minimum on first \$2,000.00: \$20.00 PLUS

Per \$1,000.00, or fraction, over \$2,000.00: \$2.70

Applicants for a license to sell on private property must provide written authorization from the property owner to use the intended location.

NAICS 5311 Lessors of Residential Housing Units—Less than Ninety (90) Days

(Non-resident rates do not apply):

Minimum on first \$2,000.00: \$520.00 PLUS

Per \$1,000.00, or fraction, over \$2,000.00: \$5.30

SECTION 2. The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within departments as necessary to achieve the goals of the budget as established by City Council.

SECTION 3. If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof.

SECTION 4. This ordinance shall become effective immediately upon its ratification by City Council.

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS 27<sup>th</sup> DAY OF May, 2025.

Phillip Pounds  
Phillip Pounds, Mayor

Nicole DeNeane  
Nicole DeNeane, City Clerk

First Reading: April 22, 2025

Public Hearing: N/A

Second Reading: May 27, 2025

Ratification: May 27, 2025

