Dorchester County Business Handbook

A Guide to Dorchester County's Business License Requirements

Dorchester County
Government Business
Services Department
St George, South Carolina

Dorchester County Government

https://www.dorchestercountysc.gov

Business Services Department

201 Johnston Street St George, SC 29477

Phone: (843) 832-0018

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www.DorchesterCountySC.gov/businesslicense

January 2021

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Welcome to Dorchester County!

Whether you have been in Dorchester County for many years or are just getting started, and whether your business is physically located here or not, Dorchester County appreciates your business. Your contribution to the economic and social health of the community is important.

We understand that running a business is a complex affair and complying with the many regulations for your type of business – by each level of government – can be challenging. It is the goal of Dorchester County and its Business Services Department to provide helpful information to businesses about Dorchester County's requirements for conducting business within Dorchester County.

This Handbook is *not* intended to be the complete compilation of County regulations. The County Code of Ordinances is available for this purpose. However, it is intended to be a reference guide about the County's requirements to do business in Dorchester County. The County will revise this Handbook periodically to provide additional or updated information as needed. (Resources to obtain information on Federal, State, and Municipal laws are included at the end of this Handbook)

Several County departments interact with the business community and/or enforce regulations affecting the business community. While an overview of each department is included, the focus of this Handbook is identifying and describing different requirements affecting different kinds of businesses. It is intended to help businesses easily find what requirements may apply to their type of business.

Businesses should be aware that, while "Dorchester County" includes the municipalities of Summerville, North Charleston, St. George, Ridgeville, Harleyville and Reevesville, the government of Dorchester County, in most but not all cases, regulates businesses only in the unincorporated areas of Dorchester County – those areas not inside a city or town limits.

It is very important to know *exactly* where your property – or projects or contracts – are located. We recognize this is no easy feat. An easy way for homeowners to tell is to look at the recycling/ trash bin color: unincorporated areas have large neon green roll carts. For businesses or homeowners, this information can be found online, at the Dorchester County GIS Viewer by entering your address. If this still does not provide the needed information, you may call the County Assessor's Office at 843-832-0162 or Business Services at 843-832-0018.

I hope you find this Dorchester County Business Handbook useful. If so, please be sure to share it with your business' accountant or bookkeeper. If not, please share your comments with us at businesslicense@dorchestercountysc.gov so we may continue to improve it and provide you with the information you need.

We appreciate your business and strive to make Dorchester County a great place to do business.

County Offices to Know

1. Auditor's Office

The Auditor's Office is responsible for creating and adjusting the business personal property tax bills collected by the Treasurer's Office. This office also issues vehicle tax bills.

Phone: 843-832-0118

E-mail: auditor@dorchestercountysc.gov

Website: www.DorchesterCountySC.gov/auditor

2. Building Services (Codes and Inspections Division)

Building Services is responsible for reviewing plans, issuing permits, inspecting structures to ensure compliance with all residential and commercial codes, issuing manufactured housing permits, and enforcing code compliance for unsafe residential and commercial structures.

Phone: 843-832-0011

E-mail: InspectionRequests@DorchesterCountySC.gov Website: www.DorchesterCountySC.gov/building

3. Business Services

The Business Services Department is the County's "one stop shop" for businesses. This department issues business licenses and enforces the County's Hospitality Taxes.

Phone: 843-563-0018

E-mail: businesslicense@dorchstercountvsc.gov

Website: www.DorchesterCountySC.gov/businessservices

4. Fire Marshal's Office

The Fire Marshal's Office reviews construction documents and conducts fire and life safety inspections of new and existing businesses in the unincorporated areas of Dorchester County to ensure compliance with governing building and fire codes for their respective occupancies.

Phone: 843-832-0214

E-mail: esd@dorchestercountysc.gov

Website: www.DorchesterCountySC.gov/DCFR

5. Planning and Zoning Department

This department facilitates the County's public planning process. Their goal is to incorporate best practices, balancing environmental and economic concerns, in County land use regulations. This department includes professionals in flood management, addressing, zoning, site plan review, neighborhood improvement, comprehensive planning and Geographic Information Systems. It is critical to check with these divisions prior to making a decision regarding the location of a business to ensure the use is allowed and to determine if site plans will be required.

Phone: 843-832-0020

Website: www.DorchesterCountySC.gov/planning

6. Sheriff's Office

The Sheriff's Office is responsible for ensuring public safety for the County. "It is [their] mission, as trusted public servants, to prevent crime and the fear of crime by providing excellence in law enforcement services, accountability and connections with our communities." This department collaborates with the community using Community Policing strategies and problem-solving techniques, supported by aggressive enforcement of Federal, State and Local Laws.

Phone: 843-832-0300

Website: www.DorchesterCountySC.gov/DCSO

7. Treasurer's Office

The Treasurer's Office is responsible for the collection of real estate property taxes, vehicle taxes, business personal property taxes, and other taxes. This office also maintains County bank accounts, investment of funds and certain disbursements. This office does not create or adjust bills (Auditor's Office) or calculate a property's taxable value (Assessor's Office).

Phone: 843-832-0165

E-mail: treasurer@dorchestercountysc.gov

Website: www.DorchesterCountySC.gov/treasurer

8. Assessor's Office

The Assessor's Office is responsible for the assignment of values to all real estate properties such as mobile homes, not the tax amounts. This office also maintains GIS information on properties located in Dorchester County.

Phone: 843-832-0162

Website: https://www.dorchestercountysc.gov/government/property-tax-services/assessor

Business License Requirements

About Business Licenses

Nearly all cities in SC require businesses to have a business license. Nine SC counties require business licenses, including:

- Beaufort County
- Jasper County
- Sumter County

- Charleston County
- Marion County
- Dorchester County
- Orangeburg County
- Horry County
- Richland County
- Every business needs a business license, including home-based businesses. However, some businesses are exempt from paying the fee.
- A business license is valid only in the jurisdiction in which it was obtained.
- Business licenses are valid May 1st through April 30th. All paperwork and payments are due prior to April 30th for annual renewals.
- Every physical location requires its own business license. If an owner has more than one business at one location, they may be required to have an additional business license.
- Business licenses are valid for the *current* owner and are non-transferrable.
- Business license fees are based upon gross revenue, type of business (indicated by the NAICS code, the federal North American Industrial Classification System), and location (in or out of the county).
- All gross revenue of a business should be reported to a jurisdiction only once. Deductions will apply if a business obtains more than one business license and reports the revenue earned for another jurisdiction.

If your business is closing or is no longer operating in Dorchester County, it is critical to complete a **Business Closure Form** so your business will not be held liable for delinquent licenses, permits, taxes, and/or fees that may accrue after the business closes.

Getting Your First Business License

- **Step 1:** You must first know where your business is physically located. (Check the property tax bill, the Dorchester County GIS Viewer, or e-mail businesslicense@dorchestercountysc.gov with your address.)
- Step 2: Complete the necessary forms: Obtain a Business License Application Form from our office or online at www.DorchesterCountySC.gov/businesslicense.

Other forms may be required if applicable, depending on the type of business:

- ✓ A Hospitality Tax Enrollment Form, if selling prepared/modified food or beverages.
- ✓ Certificate of existence from Secretary of State if owning an LLC
- ✓ Inspection permit from South Carolina Department of Health, and Environmental Control (DHEC), if owning a food related business
- ✓ State license issued by the South Carolina Department of Labor, Licensing and Regulation (LLR)
- ✓ South Carolina Driver's License or State issued ID.
- ✓ Background check from the South Carolina State Law Enforcement Division (SLED).
- Step 3: Obtain the necessary approvals. Verify with the Zoning Department your business is an approved usage for your location.

Businesses in commercial locations will need a Fire Marshal's inspection. The Fire Marshal will contact you to schedule an inspection. Home-based businesses will not need a Fire Marshal inspection.

- **Step 4:** Return all applicable forms, including the New Business License Application. Form to our office after all approvals have been received and all requirements have been met.
- **Step 5:** Pay for your business license. We will calculate your business license fee, based upon projected or last year's gross revenues and your type of business. Currently accepted payments include cash, check, or credit card. Checks are to be payable to Dorchester County Business Services.

What We Check For

A business license is the County's approval for a business to operate within the areas of the county outside city limits. To operate lawfully, businesses must meet the County's and State's requirements for their business type.

Some County requirements

- Zoning approval: All businesses must be zoned appropriately for their location.
- Building Inspections approval: A business must have a Certificate of Occupancy and be reviewed for local code and Americans with Disabilities Act compliance.
- Fire Marshal approval: A business must be inspected for compliance with fire codes.
- Hospitality Taxes: All businesses selling prepared or modified foods or beverages must collect and remit this tax accurately as well as current with all payments.
- Peddlers License: Businesses, or people, selling goods door-to-door or in public places must have this license.
- Business Licenses: All businesses must have a business license each year they are open.

Some State requirements

- Alcohol License: Businesses selling alcohol must have a current, applicable alcohol license.
- Food License: Businesses selling food must be inspected for compliance with health codes.
- Retail License: Businesses selling retail goods must have a current retail license.
- Occupational License: All individuals in occupations regulated by SC Dept. of Labor, Licensing, and Regulation (LLR) must have a current occupational license.

Renewing Your Business License

Business licenses expire on April 30th. Licenses can be renewed before this date. All paperwork and payment MUST be submitted before this date to prevent operating without a valid license. The County advertises the upcoming renewal in several local newspapers and emails renewal applications in mid-March as a courtesy. If the application is not received, businesses are still subject to the deadline.

To renew online

- Most Businesses may renew online: Businesses may submit their renewal form and supporting documentation at www.DorchesterCountySC.gov/businesslicense. Once approved, an email will be sent with the license fee and payment options.
- Certain types of businesses are not able to pay or calculate their fees online, including:
 - businesses opening for the first time (or operating under new ownership),
 - businesses obtaining its *first* business license,
 - businesses reopening after being closed, or
 - businesses with a change of ownership, location, or business activity in the last year.

To renew by mail

- Step 1: Complete the renewal form, making sure to (a) verify all provided information, (b) provide all requested information, and (c) complete and sign the last page.
- Step 2: Verify all applicable requirements have been met before returning the renewal application.
- **Step 3:** Please allow 48-72 hours for processing during this busiest time of year.
- Step 4: Once processed, you will receive an email with the license fee and payment options via the email that is on file.

**NOTE: All renewals submitted must include supporting documentation verifying the revenue reported. This may include the federal tax return Schedule C (Profit and Loss of Business), Form 1120 Page 1, Form 1120S Page 1, Form 1065 Page 1, Schedule E (Rental Income). If these are not available, a written statement from the person of financial authority or an internal document from the business, i.e. Profit and Loss report, may be accepted.

Contractors

- Contractors must know in what city limits, if any, their work is performed in order to accurately report their gross revenues to each jurisdiction requiring a business license.
- All contractors doing business in Dorchester County, whether or not located in Dorchester County, are required to have a business license. Permits cannot be obtained without a current business license and State LLR licenses, and/or registration.
- A contractor obtaining a contract to do work must obtain its business license based upon the gross amount of the contract before work commences.
- Each new contract requires an additional business license fee to be paid, as the new contract generates additional gross revenue.
- Contractors doing work not under a specific contract, such as service work, must obtain their business licenses based upon the gross revenue of that work from the previous year.
- Contractors located in Dorchester County who do work outside of Dorchester County in a city or county that does not require a business license must report the generated revenue to Dorchester County. Deductions are allowed for work conducted in areas where a license is required.
- Contractors located in Dorchester County who do work covered by a Dorchester County building permit, whether or not they themselves pull the permit, are able to claim the amount of the contract covered by that building permit as a deduction against the reported gross revenue.
- Contractors located inside the County and conduct all work outside of the County, must maintain a current business license and pay only the minimum fee.

Other County Requirements

1. Home-Based Businesses

These requirements are specified in the Dorchester County Zoning and Land Development Standards Ordinance 04-13.

Dorchester County allows certain types of businesses to operate within residences. However, certain conditions must be met before such a business is permitted to operate:

- 1) A Home Occupation is any use conducted entirely within the dwelling and carried on by the occupants thereof, which use is clearly incidental and secondary to the use of the dwelling for residential purposes.
- 2) No person not a resident on the premises may be employed to assist in the operation of this home business.
- 3) The exterior of the dwelling may not be altered in any way including no signage, no displays, no equipment and no storage of any type is allowed in the yard or exterior of the dwelling.
- 4) There can be no impact on the neighborhood including no vehicles, no increase in noise, traffic or visual pollution. No customers / clients are permitted physical access to the home business.
- 5) No major mechanical equipment shall be installed or used for domestic or professional purposes.
- 6) The home business cannot exceed twenty-five percent (25%) of the total heated and cooled floor space of the dwelling.
- 7) A County Business License is required.

For more information, contact the Zoning Division at (843) 832-0014.

2. Peddlers / Soliciting Licenses

State requirements are specified in the Code of Laws Section 40-41-10.

- "Peddling" is the selling of goods for sale from door-to-door, on the roadways, or in other public places.
- "Soliciting" is requesting money, financial assistance, or other things of value, and occurs whether or not the person making the request receives a contribution.
- Anyone wishing to sell goods for non-charitable purposes (defined as not having an IRS 501(c)(3) designation) must obtain a County Peddlers License. This license is obtained from the Dorchester County Clerk of Court.
- No person or business is authorized to sell goods or merchandise of any kind on the County rights-of-way of highways and streets located in the unincorporated areas of the County.
- A County business license is required.

Other Requirements

- 1. <u>Business licenses are required</u> for businesses doing business in the unincorporated areas of the County, for the current year and the three prior years, or when the business opened, whichever is later, with penalties at 5% per month. The deadline to obtain a current business license without penalty is April 30th. (Schools, however, are exempt.)
- 2. <u>Independent contractors are required to obtain their own business license</u>. Please verify that any independent contractors have their own business license.

Delinquent Payments

- 1. <u>Businesses with delinquent business license balances</u> are responsible for paying for those balances, with all applicable penalties. Periods with no payments made will also accrue penalties until revenue is documented and applicable penalties are paid.
- 2. <u>Businesses with Hospitality Tax balances due or payments missing</u> altogether must pay the balances or payments in full before a business license will be issued. Penalties will accrue on the Hospitality Tax payments and the business license payment until the Hospitality Tax payments are paid in full.
- 3. <u>To obtain a current business license</u>, all balances, including any applicable late fees, must be paid in full on or before each April 30th. Any businesses remaining delinquent after this date will continue to accrue business license penalties until the balance is paid and the business license is renewed.
- 4. <u>Penalties cannot be waived and accrue at 5% per month</u>, starting on June 1st. Penalties are not compounded but are 5% of the original amount due.

Changes to the Business

- 1. <u>If a business has moved</u> to a new location, the owner must notify the Business Services Department and the business license must be updated and reissued.
- 2. <u>If the business has changed ownership</u>, the business license must be closed, and the account settled before the new owner will be issued a business license. Business license renewals are conducted on the previous year's income. Business licenses are non-transferable.
- 3. <u>Changing the business name</u> does not remove any liabilities that the business may have incurred under the previous business name.

Enforcement

- 1. <u>If a business' total annual reported revenues do not coincide</u> with the reported business license revenues or the reported sales revenues for the same year, the business is subject to be audited, with all applicable penalties applied.
- 2. Any person violating the business license ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be subject to a *fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both. Each day of violation shall be considered a separate offense.* Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.

Avoid Payment Processing Problems

To ensure your payment and/or renewal form to Dorchester County can be processed promptly and smoothly, please avoid the following problems that result in delays and penalties.

Chec	<u>k problems</u>
	The check is not payable to Dorchester County.
	The check is not dated or signed, or was post-dated.
	No payment was included with your renewal form.
	The check is not for the correct amount.
	The numeric portion of the check does not match the legal, text portion of the check.
Rene	wal problems
	No renewal form was included with your payment.
	Required documentation was missing.
	The renewal form was incomplete – which may include being unsigned.
	No revenue was reported on the renewal or voucher form.
	Deductions were not itemized and submitted on the as required.
Busir	ness changes
	A change of physical location appears to have taken place and needs to be addressed.
	A change of business activity appears to have taken place and needs to be addressed.
	A change of ownership appears to have taken place and needs to be addressed.

City Requirements and Resources

Each municipality in Dorchester County has its own government, with its own requirements for doing business. Below are the cities located within Dorchester County and their contact information. It is strongly recommended that businesses contact any city within which they are located or conduct business to inquire what business requirements may apply.

1. Town of Summerville **

Main phone number: 843-871-6000 E-mail: smcdonald@summervillesc.gov Website: https://www.summervillesc.gov

Physical location: 200 S Main Street Summerville, SC 29483

2. Town of Ridgeville

Main phone number: 843-871-7960

Email: ridgevilleclerk.treasurer@gmail.com

Website: https://ridgevillegov.com/

Physical location: 105 School Street Ridgeville, SC 29472-8040

3. City of North Charleston

Main phone number: 843-554-5700

Website: https://www.northcharleston.org/

Physical location: 2500 City Hall Lane North Charleston, SC 29406

4. Town of Harleyville

Main phone number: 843-462-7676 Website: http://www.harleyvillesc.com

Physical location: 122 W Main St Harleyville, SC 29448

5. Town of St George

Main phone number: 843-563-3032 Website: https://saintgeorgesc.org/

Physical location: 305 Ridge Street, Saint George, South Carolina 29477

For other South Carolina cities, you may wish to visit the Municipal Association of South Carolina's Municipal Directory at http://www.masc.sc/resources/publications/municipal-online-directory.

For other South Carolina counties, you may wish to visit the SC Association of Counties' County Directory on their website at http://www.sccounties.org/county-government-sites.

** NOTE! Be aware that these cities are located in *both* Berkeley and Dorchester Counties. It is critical to know which county your business is located in, as each county will have its own regulations that must be followed.

Business Resources

Other helpful State websites

1. South Carolina Dept. of Commerce

Phone: 800-868-7232

Website: http://www.sccommerce.com

2. South Carolina Dept. of Labor, Licensing, and Regulation (LLR)

Phone: 803-896-4300

Website: https://www.llr.sc.gov

3. South Carolina Dept. of Revenue (DOR)

Phone: 803-898-5000 Website: https://dor.sc.gov

4. South Carolina Dept. of Health & Environmental

Control (DHEC) Phone: 803-576-2910

Website: https://www.scdhec.gov/environment

5. South Carolina Secretary of State's Office

Phone: 803-734-2170

Website: http://www.sos.sc.gov

6. US Internal Revenue Service, Tax Information for Businesses

Website: https://www.irs.gov/businesses

7. US Small Business Administration

Phone: 800-827-5722 E-mail: answerdesk@sba.gov Website: http://www.sba.gov

Food Regulations

Cottage Food Laws

The Home Based Food Production Law relates to allowing baked goods produced in the home to be exempt from Regulation 61-25. For more information, visit the SC Department of Health and Environmental Control (DHEC)'s Food Protection Division Regulation 61-25 at https://live-scdhec.pantheonsite.io/sites/default/files/media/document/R.61-25.pdf.

Food Service Industry

Regulations relating to serving food are handled by the SC Department of Health and Environmental Control (DHEC)'s Food Safety Division. For information, visit their website at https://www.scdhec.gov/food-safety/food-service-industry-permits-rules, e-mail FoodForums@dhec.sc.gov, or call 803-896-0640.

Retail Agricultural Food Products

To sell food products like eggs, honey, even barbecue, visit the Department of Agriculture's website at http://agriculture.sc.gov/faq/food-safety.

Wholesale Food Sales

To sell food products wholesale (not to the end consumer), contact the SC Department of Agriculture's Consumer Protection Division at 803-737-9700.

Thank you for doing business in, or supporting businesses in,
Dorchester County.

Your business helps make the Dorchester County
community a great place to live, work, and visit.

We're glad you're here.

For more information, visit the Business Services Department website at:

www.DorchesterCountySC.gov/businesslicense, email <u>businesslicense@dorchestercountysc.gov</u> or call (843) 832-0018