



Business License Tax Incentives Instructions

1. The following Applications must be complete:
 - Business License Tax Incentive Application
 - Business License Application
 - Depending on business classification, a background check application may be required.
 - Occupancy permit application

Note: This license has an approval process to be completed by the City before we issue this license.

2. For assistance with rate sheets for the eligible Business License Categories call 467-4550.

Must Be Accompanied by a Business License Application

Application Date:	City of Greenville Business License Tax Incentives Application Permits and License Division, P.O. Box 2207, Greenville, S.C. 29602	License Number:
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1. Business Name	2. Business Mailing Address	3. Business Location
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4. Ownership: Check One <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Individual <input type="checkbox"/> Partnership	5. City Business Category: <input type="checkbox"/> Corporate Headquarters <input type="checkbox"/> Retail <input type="checkbox"/> Manufacturer Manufacturing <input type="checkbox"/> High Technology Growth <input type="checkbox"/> Other: _____	6. This Application Submitted For The Following:	
		<input type="checkbox"/> New Business First Year Jan. – June Application Date <input type="checkbox"/> 2nd Year Renewal <input type="checkbox"/> 3rd Year Renewal	<input type="checkbox"/> New Business First Year July – Dec. Application Date <input type="checkbox"/> 2nd Year Renewal <input type="checkbox"/> 3rd Year Renewal

7. Starting Date:	8. Federal ID Number:	9. Certificate of Occupancy Number:	10. Home Occupation Number:	11. Tax Map Number:
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12. Give Complete Description of Business Activities:

13. Have you ever operated a business in the City of Greenville? **Yes** **No**

14. If number 13 was "Yes", give complete business name, address, business license number issued and description of business activity.

DEPARTMENT USE ONLY: DO NOT WRITE BELOW THIS LINE

Zoning	Business License	Fees Paid	Final Approval
Approved: _____ Disapproved: _____ Reasons: _____ _____	Approved: _____ Disapproved: _____ Reasons: _____ _____	1st Year _____ 2nd Year _____ 3rd Year _____	Date: _____ Approved By: _____ Disapproved By: _____

Attach Additional Comments On Separate Page If Necessary

DIVISION 2. - BUSINESS LICENSE INCENTIVES [30]

(30) **Editor's note**— Ord. No. 2000-20, §§ 1—4, 6, adopted March 27, 2000, did not specifically amend this Code. Hence, inclusion as §§ 8-55—8-59 was at the discretion of the editor to read as herein set out. See the Code Comparative Table.

Sec. 8-66. - Business license tax incentive created.

Sec. 8-67 - License tax abatement schedule.

Sec. 8-68 - Qualifying requirements.

Sec. 8-69 - New business defined.

Sec. 8-70 - Eligible tax year.

Sec. 8-71- Anniversary discounts.

Sec. 8-72 – Early payment discount for annual resident business license renewals.

Secs. 8-73 – 8-75 – Reserved.

Sec. 8-66. - Business license tax incentive created.

There shall be a business license tax category of "new business qualifying for incentives".

The category shall apply to those business operations which city council has determined to be beneficial to the city's economic growth, either city-wide or in selected areas. Rates otherwise applicable under the city's classifications for business license tax purposes, as from time to time amended, shall be abated for new businesses qualifying for the category as provided in section 8-67.

(Ord. No. 2000-20, § 1, 3-27-00)

Sec. 8-67. - License tax abatement schedule.

(a) Businesses which meet the requirements of "new business qualifying for incentives" as provided in section 8-68 shall have their business license taxes abated in the following manner:

- (1) One hundred percent for the first taxable year of operation or any portion thereof;
- (2) Sixty-six percent for the second taxable year of operation;
- (3) Thirty-three percent for the third taxable year of operation.

(b) Any business which meets the requirements of section 8-68 and which is issued a business license permit for less than a six-month period in its first taxable year of operation may elect to extend its 100 percent abatement to the second taxable year provided it pays 50 percent of the tax otherwise due in the third taxable year.

(c) No business and no successor or affiliated business entity having one or more of the same principals and substantially the same business activity may cease business operations in the name of one business and then resume business operations in another name if the effect of such resumption is to circumvent this section or to prolong the incentives provided beyond the third taxable year.

Sec. 8-68. - Qualifying requirements.

Businesses which meet any one of the following requirements shall be designated as "new business qualifying for incentives" and receive the business license tax abatements provided in section 8-67:

(1) *Corporate headquarters* is defined as the national or regional operations of a corporation, real estate investment trust, general or limited partnership, or comparable business entity, provided the business operations has offices, production facilities, shipping locations, wholesale facilities, or retail outlets in other states. A majority of the management, legal, planning, marketing, and personnel operations must be handled or supervised from the corporate headquarters. The headquarters must have responsibility for an area including South Carolina and at least two other states.

(2) *Manufacturer* is defined as a person who either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or commercial use any articles, substances or commodities, including, but not limited to, the following: Materials upon which commercial activities have been applied, by hand or machinery, so that as a result thereof a new, different, or useful article of tangible

personal property of substance of trade or commerce is produced; the production or fabrication of special or custom-made articles; the making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, preserving, canning, preparing, and freezing of fresh foods, fruits, vegetables, and meats.

(3) *Manufacturing* is defined as doing any kind of business as manufacturers, which includes any goods, wares, or products manufactured, processed, assembled or produced with the city in whole or in part, regardless of where ultimately sold, distributed, or disposed of and not herein specifically taxed in another classification under the city's business license ordinance.

(4) *Research and development* is defined as those facilities or enterprises devoted directly and primarily to research and development in the experimental or laboratory sense for new products, new uses, for existing products, or for improving existing products. The facility must be a separate facility devoted primarily to research and development as defined in this section. The abatement does not include facilities used in connection with efficiency surveys, management studies, consumer surveys, economic surveys, advertising, promotion, or research in connection with literary, historical, or similar projects.

(5) *High technology growth businesses* are defined as those enterprises which have as the primary revenue component of their business activity the earnings derived from the design, engineering, development, or production of innovative technology in businesses which are expanding significantly in the world economy. Examples include companies primarily engaged in activities such as: Internet technology, digital media, biotechnology research and development, wireless and high speed telecommunications, computerized technologies and equipment design, medical device design and engineering, and propriety electronic equipment, with micro chip components, or businesses providing systems for computer software design or hardware design, or both, based on the assessment of customers' business or organizational needs. This category does not include the mere sale or installation of standard retail software packages or individual hardware components.

(6) *Businesses in designated areas* are defined as selected categories of businesses which are located in designated areas as shown in the chart below.

Council finds promoting these types of businesses in the designated areas will promote the city's growth. The categories of 1 through 5 above also qualify in all designated areas.

Designated Area Eligible Business License Category

- a. CBD Tax Increment Financing District Retail
- b. West End Tax Increment Financing District Retail, Artist
- c. Pleasantburg Overlay District Professional Services
- d. Pendleton Street, from South Main Street to city limits, where zoned commercial Retail, Artist, Professional Services
- e. Annexed Property All Business Categories except Category "M" and "X" in Appendix A, B, and C of the City's Business License Ordinance Number 94-74, as amended.
- f. City Wide Corporate Headquarters, Manufacturer, Manufacturing, Research and Development, and High Technology Growth Businesses

(7) *Similar businesses* is defined as the city manager extending the incentive to similar businesses deemed appropriate based on recommendation from the economic and community development department based on jobs or capital invested.

(Ord. No. 2000-20, § 3, 3-27-00; Ord. No. 2002-87, § 1, 11-25-02; Ord. No. 2003-73, § 1, 9-8-03; Ord. No. 2005-27, Exh., 4-11-05)

Sec. 8-69. - New business defined.

Any business shall be considered "new" for purposes of this division if it meets any one of the following:

- (1) It is on real property which is annexed into the city.

(2) It establishes a location for business operations within the city even if it has previously conducted the same or similar operations at locations outside the city.

(Ord. No. 2000-20, § 4, 3-27-00)

Sec. 8-70. - Eligible tax year.

A new business which qualifies under section 8-68 becomes eligible for the abatements of this division in the tax year during which it commences business operations within the city. In the case of the annexation of undeveloped or grossly underdeveloped property, the eligibility which is based on being a business in the designated area of 'annexed property' shall be available to qualified new businesses commencing operations within three years of annexation of the property.

(Ord. No. 2000-20, § 6, 3-27-00; Ord. No. 2003-73, § 2, 9-8-03)

Sec. 8-71. - Anniversary discounts.

Whenever the city manager projects that all business license tax revenues for the City will equal or exceed the city's business license tax revenues for the proceeding tax year, there shall be an anniversary discount for resident businesses achieving longevity milestones and are in "good standing" with the city's codes and regulations. This anniversary discount will be given on business license renewals following their anniversary. For resident businesses that have been in existence in the city for ten years, indicated by their business start date, will receive a 5 percent anniversary discount off of their calculated business license tax. Businesses in existence for fifteen years will receive a 7.50 percent anniversary discount and businesses in existence for twenty years will receive a 10 percent anniversary discount on their calculated business license tax. For each five year increment after twenty years there will be a 10 percent anniversary discount on their calculated business license tax remittance. No anniversary discount given will exceed \$10,000.00. Annual business license taxes will be submitted as required by code and anniversary discounts will be remitted to applicant after reviewed by staff. The revenue administrator shall determine, if needed, the correct business start date to be used consistently.

Sec. 8-72 - Early payment discount for annual resident business license renewals

For resident businesses in "good standing" with the city's codes and regulations, there will be a 2 percent discount allowed to be deducted off the calculated business license tax remittance. The resident business must submit their annual business license renewal postmarked by the U.S Postal Service on or before the last day of January each year to be eligible for the early payment discount. No discount will be given below the rate category base fee amount.

Sec. 8-73 – 8-75 - Reserved.

Editor's note— Ord. No. 2003-73, § 3, adopted Sept. 8, 2003, repealed former § 8-60 of the Code, which pertained to license tax abatement for businesses located in tax increment finance districts and derived from Ord. No. 2000-45, adopted June 12, 2000.