

Department of Revenue Collections
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Bankruptcy Division
Business License Division
Delinquent Tax Division
Hospitality/Accommodations Division
Legal Processing Division
Solid Waste Disposal Fee Division
Stormwater Management Division

January 18, 2022

RE: 2021 Business License Expiration Date Extension

Dear Business Owner:

Act 176, passed by the State legislature in 2020, mandates a standard license year for all business licenses in South Carolina: May 1 to April 30. **To comply with this new mandate your 2021 business license expiration date of December 31, 2021 has been extended to April 30, 2022 for business licenses held in the following jurisdictions: unincorporated Charleston County, City of North Charleston, City of Folly Beach, Town of James Island, Town of Awendaw, Town of Lincolville, and the Town of Rockville. For your 2022 business license renewal business owners will have until April 30, 2022 to renew their license without penalty.** A business license tax is based on the gross income from the prior calendar year regardless of the due date or license period. Businesses will only pay once on the full calendar year's gross income no matter the length of the transitional license year. Only the due date has been extended. You will report your 2021 gross sales as usual.

Below you will find background information on Act 176:

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 the Municipal Association of SC to remedy these issues.

This process led to the General Assembly passing the SC Business License 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 with a local business license 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
- All businesses will be listed in the class schedule according to their North American Industry Classification System code, or NAICS code
- Standard class schedule as approved by the SC RFA

If you have questions regarding your business license, please reach out to us at 843-202-6080.

Sincerely,

Charleston County Revenue Collections Division