

STATE OF SOUTH CAROLINA)
COUNTY OF HORRY)
TOWN OF ATLANTIC BEACH)

Ordinance No. 8-2026
First Reading: 5-4-2026
Second Reading: 6-29-2026 _____

AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE NO. 7-2026 OF THE TOWN OF ATLANTIC BEACH TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020

WHEREAS, the Town of Atlantic Beach (the "**Municipality**") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "**Standardization Act**"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, the Standardization Act requires that by December thirty-first of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "**Association**") and adopted by the Director of the Revenue and Fiscal Affairs Office;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted ordinances to comply with the requirements of the Standardization Act;

WHEREAS, on May 4, 2026 the Municipality enacted Ordinance No. 7-2026 entitled the 2026 Business License Ordinance (the "**Current Business License Ordinance**");

WHEREAS, Appendix B of the Current Business License Ordinance inadvertently incorporated the 2021 Business License Class Schedule for Classes 1-8 rather than the latest Standardized Business License Class Schedule;

WHEREAS, the Town Council of the Municipality (the "**Council**") now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of Atlantic Beach, as follows:

SECTION 1. Amendments to Appendix A. Appendix A to the Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended as follows:

(a) Class 8.3 is hereby amended by deleting the NAICS Codes and replacing them with NAICS 517111, 517112, 517122 – Telephone Companies.

(b) Class 8.6 is hereby amended and restated in its entirety to read as follows: **8.6 NAICS Code Varies – Billiard or Pool Tables**. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the income attributable to the billiard or pool tables. In

addition, the billiard or pool tables shall require their own separate business licenses pursuant to S.C. Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.”

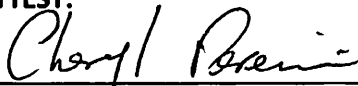
SECTION 2. Amendments to Appendix B. Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” are hereby amended and restated as set forth on the attached Exhibit A.
- (b) Class 9 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” shall remain in full force and effect as set forth in the Current Business License Ordinance.

SECTION 3. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2026.

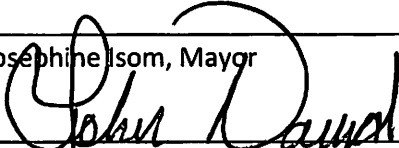
DONE AND ENACTED IN COUNCIL DULY ASSEMBLED , this 29th day of June, 2026.

ATTEST:

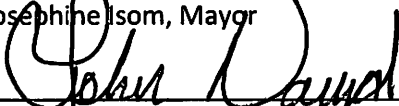


Town Clerk

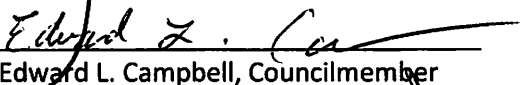
Atlantic Beach Town Council:



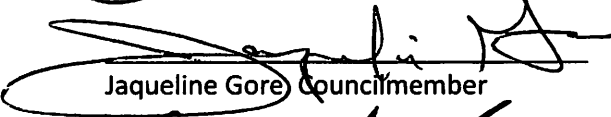
Josephine Isom, Mayor



John David, Mayor Pro Tem



Edward L. Campbell, Councilmember



Jaqueline Gore, Councilmember



Carla Taylor, Councilmember

First Reading: May 13, 2026

Second Reading: 6-29-2026

**Exhibit A: Amendment to Classes 1 – 8 in Appendix B of the
Current Business License Ordinance**

**APPENDIX B
Classes 1 – 8: Business License Class Schedule by NAICS Codes**

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	3
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 - 49	Transportation and warehousing	2
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	6
54	Professional, scientific, and technical services	4
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	3
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	3
Class 8	Subclasses	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.6

2025 Class Schedule is based on a three-year average (2019 - 2021) of IRS statistical data.