

STATE OF SOUTH CAROLINA)	ORDINANCE NO. 10-2021
)	
COUNTY OF HORRY)	AN ORDINANCE TO ADOPT A REVISED BUSINESS
)	LICENSE ORDINANCE IN ACCORDANCE WITH THE
TOWN OF ATLANTIC BEACH)	BUSINESS LICENSE STANDARDIZATION ACT (2020 ACT
)	NO. 176)

WHEREAS, in September 2020, the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the "Act"); and,

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license year of May 1 through April 30; and,

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to utilize the Act's standardized business license requirements and class schedule; and,

WHEREAS, the Act requires all municipalities and counties to update their business license class schedules every odd year based on the latest available IRS statistics; and,

WHEREAS, in establishing the rates for the business license taxes set out in the 2022 Business License Ordinance, the Council has determined, as contemplated by new S.C. Code section 6-1-400(G)(1) and (2), that, in addition to the sound basis of taxation using IRS statistics on profitability, a rational basis also exists for particularized treatment of certain business subclassifications with individually designated rates, for reasons of economic stimulus or in consideration of the enhanced or disproportionate demands for municipal services or infrastructure; and,

WHEREAS, in order to comply with the requirements of the Act, the Town of Atlantic Beach (the "Municipality") has prepared the attached 2022 Business License Ordinance, which is incorporated herein by this reference,

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

1. The attached 2022 Business License Ordinance is hereby adopted and shall become effective beginning with the business license period commencing on May 1, 2022 ("the Effective Date").
2. Current Town Code Title 7: Town of Atlantic Beach Business license Ordinance. Ordinance #5-2001B-2004 shall be repealed and replaced in their entirety beginning with the Effective Date of the 2022 Business License Ordinance on May 1, 2022, with the following exceptions:
 - (a) Any ordinances of the Town related to collections programs administered by the Municipal Association of South Carolina, including without

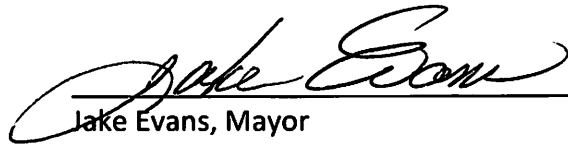
limitation, the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force and effect in accordance with their terms except to the extent specifically amended by the 2022 Business License Ordinance, and


(b) The repeal shall not affect any previous or pending prosecution or civil action for enforcement of the repealed ordinances or Town Code sections, or for collection of any business license taxes or penalties or interest arising from the repealed ordinances or Town Code sections, and neither shall the repeal prevent such a prosecution or civil action from being commenced for any violation occurring prior to the repealing of the ordinances or Town Code sections.

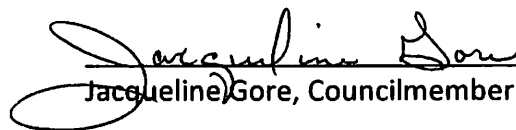
3. The repeal provided for in section 2 hereof shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance that is repealed by this Ordinance.
4. If any section, subsection, or clause of this Ordinance or the attached 2022 Business License Ordinance shall be deemed or determined to be unconstitutional or otherwise invalid, the validity of the remaining section, subsections, and clauses shall not be affected thereby.

Following adoption of this Ordinance on its second and final reading, the attached 2022 Business License Ordinance, along with the remaining provisions of this Ordinance, shall become effective, as provided above, beginning with the business license period commencing on May 1, 2022.

DONE IN MEETING DULY ASSEMBLED, this 21st day of December, 2021.


Jake Evans, Mayor



Josephine Isom, Councilmember


Jacqueline Gore, Councilmember

Lenearl Evans, Councilmember

Attest:


Town Clerk


Town Manager

First Reading: December 13, 2021

Second Reading and Adoption: December 21, 2021