

ORDINANCE 2021-08

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 1, BUSINESS LICENSES, ARTICLE A, GENERAL PROVISIONS, SECTION 7-1-3, 7-1-4, AND SECTION 7-22-22, CLASSIFICATION AND RATES, SIC 6513; NAICS 53111- LESSORS OF RESIDENTIAL HOUSING UNITS- LESS THAN NINETY (90) DAYS, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 7-1-15 is hereby amended in its entirety as follows:

“ Sec. 7-1-3. Purpose and duration.

The business license levied by this chapter is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one (1) year and shall expire on December 31, except for lessors of residential housing units which shall expire on April 30. The provisions of this chapter and the rates herein shall remain in effect from year to year as amended by the City Council.

Sec. 7-1-4. License fee.

- (a) The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before April 1 of each year, except for those businesses in Rate Class 8 for which a different due date is specified.
- (b) A separate license shall be required for each place of business and for each classification or business conducted at one place. Each housing unit shall be deemed to be a separate place of business for purposes of determining the number of different licenses required by lessors of residential housing units. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve (12) month projected income based on the monthly average for a business in operation for less than one (1) year; except for lessors of residential housing units which shall have a license fee based on gross income for the period of July 1, 2020 to December 31, 2020. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year. The initial fee for an annexed business shall be prorated for the number of months remaining in the license year. No refund shall be made for

a business which is discontinued.”

SECTION 2. That Section 7-1-22 is hereby amended to change the rate of SIC 6513; NAICS 53111—Lessors of Residential Housing Units—Less than Ninety (90) Days as follows:

Sec. 7-1-22. Classification and rates.

SIC 6513; NAICS 53111—Lessors of Residential Housing Units—Less than Ninety (90) Days (Non-resident rates do not apply):

Minimum on first \$2,000: \$175.00 PLUS
Per \$1,000, or fraction, over \$2,000: \$4.60

The application shall require a written acknowledgment by the licensee that a violation of this Code, either by the licensee, the licensee's property manager, or the licensee's rental guests, may result in the suspension or revocation of the license.

The licensee shall maintain on file with the City Business License Office the current telephone number, if any, of the residence and current twenty-four (24) hour per day telephone numbers at which the City may contact the licensee and, if applicable, the licensee's property manager.

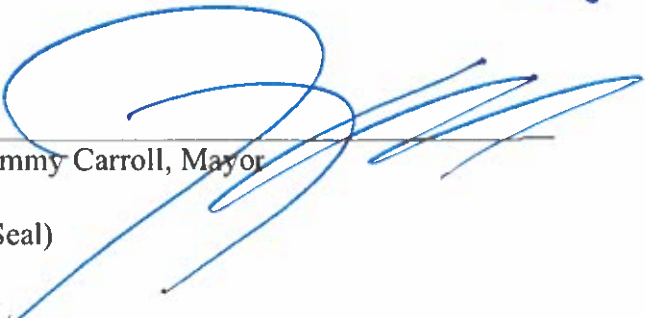
Notwithstanding any other provision of this chapter, license taxes for lessors of residential housing units-less than ninety (90) days shall be payable on or before September 1 in each year without penalty.

SECTION 3. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 4. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 5. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE 27th DAY OF July, 2021.



Jimmy Carroll, Mayor

(Seal)

Attest:


City Clerk

First Reading: June 22, 2021
Public Hearing: _____
Second Reading: July 27, 2021
Ratification: July 27, 2021

