



Rate Table Per NAICS

NAICS Sector/Subsector: 42; 44; 45; 722 (except 722410, 454390)	Rate Class 1 Resident	Rate Class 12 Non-Resident
Base Rate (on the first \$2,000)	\$ 25.00	\$ 50.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.10	2.20
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	0.99	1.98
On each additional \$1,000 or fraction thereof above \$3,000,000	0.88	1.76

NAICS Sector/Subsector: 11; 31; 32; 33; 48; 49	Rate Class 2 Resident	Rate Class 22 Non-Resident
Base Rate (on the first \$2,000)	\$ 30.00	\$ 60.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.15	2.30
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	1.04	2.08
On each additional \$1,000 or fraction thereof above \$3,000,000	0.92	1.84

NAICS Sector/Subsector: 71; 721 (except 713120, 713290, and Pool Hall-Pool Tables)	Rate Class 3 Resident	Rate Class 32 Non-Resident
Base Rate (on the first \$2,000)	\$ 35.00	\$ 70.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.20	2.40
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	1.08	2.16
On each additional \$1,000 or fraction thereof above \$3,000,000	0.96	1.92

NAICS Sector/Subsector: 21; 51; 56; 61; 62	Rate Class 4 Resident	Rate Class 42 Non-Resident
Base Rate (on the first \$2,000)	\$ 40.00	\$ 80.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.25	2.50
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	1.13	2.26
On each additional \$1,000 or fraction thereof above \$3,000,000	1.00	2.00

NAICS Sector/Subsector: 54; 81	Rate Class 5 Resident	Rate Class 52 Non-Resident
Base Rate (on the first \$2,000)	\$ 45.00	\$ 90.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.30	2.60
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	1.17	2.34
On each additional \$1,000 or fraction thereof above \$3,000,000	1.04	2.08

NAICS Sector/Subsector: 52; 53; 55	Rate Class 7 Resident	Rate Class 72 Non-Resident
Base Rate (on the first \$2,000)	\$ 55.00	\$ 110.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.40	2.80
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	1.26	2.52
On each additional \$1,000 or fraction thereof above \$3,000,000	1.12	2.24

NAICS Sector/Subsector: 23	Rate Class 8.1 Resident	Rate Class 8.1A Non-Resident
Base Rate (on the first \$2,000)	\$ 45.00	\$ 90.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	1.30	2.60
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	1.17	2.34
On each additional \$1,000 or fraction thereof above \$3,000,000	1.04	2.08

NAICS Sector/Subsector: 722410 (Bar, Alcohol Drinking Places)	Rate Class 9.7 Resident
Base Rate (on the first \$2,000)	\$ 150.00
On each additional \$1,000 or fraction thereof up to \$1,000,000	2.00
On each additional \$1,000 or fraction thereof above \$1,000,000 to \$3,000,000	1.80
On each additional \$1,000 or fraction thereof above \$3,000,000	1.60

State Mandated Rates	
Amusement Machines (713120).....	\$12.50 Plus \$12.50 per machine
NonPayout Amusement Machines (713290).....	\$ 12.50 Plus \$180.00 per machine
Pool Table, Pool Hall (713990).....	\$45.00 Base Rate \$ 1.30 per Thousand Plus Table Charges per Size



BUSINESS LICENSE RATES FOR 2023

RESIDENT RATES

In Town Businesses

Based on total gross as reported on Federal or
State Income Tax Return

NON-RESIDENT RATES

Out of Town Businesses

Based on total gross earned in the Municipal Limits
of Clemson only

Type of Business	RATE CLASS	\$0 - \$,2000 Minimum	ALL OVER \$2000 Rate per Thousand Or Fraction thereof		RATE CLASS	\$0 - \$2000 MINIMUM	ALL OVER \$2,000 Rate per Thousand Or fraction thereof
Retail trade, Food Services	1	\$25.00	\$1.10		12	\$50.00	\$2.20
Manufacturing, Transportation and Warehousing	2	\$30.00	\$1.15		22	\$60.00	\$2.30
Arts, entertainment and recreation and Accommodations	3	\$35.00	\$1.20		32	\$70.00	\$2.40
Information services, Administrative and Support and Waste Management and Remediation services, Educational Services, Health Care and Social Assistance	4	\$40.00	\$1.25		42	\$80.00	\$2.50
Professional, Scientific, and Technical Services	5	\$45.00	\$1.30		52	\$90.00	\$2.60
	6	\$50.00	\$1.35		62	\$100.00	\$2.70
Finance and Insurance and Real Estate and Rental and Leasing	7	\$55.00	\$1.40		72	\$110.00	\$2.80
Contractors	8.1	\$45.00	\$1.30		8.1A	\$90.00	\$2.60
Regular Peddler	9.41	\$100.00	\$2.00		9.41A	\$200.00	\$4.00
Seasonal Peddler	9.42	\$10.00	\$2.00		9.42A	\$20.00	\$4.00
Lounge, Drinking Places (Alcoholic Beverages)	9.70	\$150.00	\$2.00				

DECLINING RATES

Declining Rates apply in all Classes for income in excess of \$1,000,000

GROSS IN MILLIONS	PERCENT OF CLASS RATE FOR EACH ADDITIONAL \$1,000
0 - 1	100%
1 - 3	90%
Over 3	80%

State Mandated Rates

Amusement Machines (713120).....\$12.50 Plus \$12.50 per machine

NonPayout Amusement Machines (713290).....\$12.50 Plus \$180.00 per machine

Pool Table, Pool Hall (713990)...\$45.00 Base Rate \$1.30 per Thousand on Gross Receipts; Plus Table Charges per Size

