

NAICS Sector/Subsector: 42; 44; 45; 722	Rate Class 1		Rate Class 12	
(except 722410, 454390)	Resident Non-Reside		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	Rate Class 22
	Resident	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	5 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	Rate Class 3		Rate Class 32	
(except 713120, 713290, and Pool Hall-Pool Tables)	R	Resident Non-Reside		-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	Ra	te Class 4	Rate Class 42	
	R	lesident	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		Rate Class 52	
	Resid	lent	Non-Re	esident
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	Rate Class 72
	Resident	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	Rat	e Class 8.1	Rate Class 8.1A		
	R	esident	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	
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	On each additional \$1,000 or fraction thereof above \$3,000,000	1.04	2.08
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NAICS Sector/Subsector: 722410 (Bar, Alcohol Drinking Places)	Rate Class 9.7		
	R	esident	
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



APPENDIX B 2021 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE Effective Through 2023

NAICS		
Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
31	Manufacturing	2.00
32	Manufacturing	2.00
33	Manufacturing	2.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation se	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
Class 8	Mandatory or Recommended Subclasses	
23	Construction	8.10
482	Rail Transportation	8.20
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9	Optional Subclasses	
454390	Other Direct Selling Establishments (Regular Peddlers)	9.41
454390	Other Direct Selling Establishments (Seasonal Peddlers)	9.42
722410	Drinking Places (Alcoholic Beverages)	9.70