

REVISED

**RICHLAND COUNTY COUNCIL
SPECIAL CALLED MEETING
COUNCIL CHAMBERS
APRIL 22, 2008
IMMEDIATELY FOLLOWING
ZONING PUBLIC HEARING**

CALL TO ORDER **Honorable Joseph McEachern,
Chairman**

INVOCATION **Honorable Norman Jackson**

PLEDGE OF ALLEGIANCE
 Honorable Norman Jackson

ADOPTION OF AGENDA

CITIZENS' INPUT

ITEM FOR DISCUSSION

- 1. An Ordinance Amending the Richland County Code of Ordinances; Chapter 16, Licenses and Miscellaneous Business Regulations; Article I. Business Licenses; Section 16-5. Classification and Rates; so as to incorporate the Business License Fee Schedule by reference [PAGE 2]**
- 2. An Ordinance Ratifying the Business License Fee Schedule adopted by Council on October 16, 2007 [PAGES 3-47]**

CITIZENS' INPUT

ADJOURNMENT

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ____-08HR

AN ORDINANCE AMENDING THE RICHLAND COUNTY CODE OF ORDINANCES; CHAPTER 16, LICENSES AND MISCELLANEOUS BUSINESS REGULATIONS; ARTICLE I. BUSINESS LICENSES; SECTION 16-5. CLASSIFICATION AND RATES; SO AS TO INCORPORATE THE BUSINESS LICENSE FEE SCHEDULE BY REFERENCE.

Pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, BE IT ENACTED BY THE RICHLAND COUNTY COUNCIL:

SECTION I. The Richland County Code of Ordinances; Chapter 16, Licenses and Miscellaneous Business Regulations; Article I. Business Licenses; Section 16-5. Classification and Rates; Subsection (1); is hereby amended to read as follows:

- (1) The County Council shall establish and approve a Business License Fee Schedule providing a business license rate for each Class of businesses subject to this article. The Business License Fee Schedule, as amended, is hereby incorporated herein by reference.

SECTION II. Severability. If any section, subsection, or clause of this ordinance shall be deemed to be unconstitutional or otherwise invalid, the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION III. Conflicting Ordinances. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION IV. Effective Date. This ordinance shall be enforced from and after _____.

RICHLAND COUNTY COUNCIL

BY: _____
Joseph McEachern, Chair

ATTEST this the ____ day of
_____, 2008.

Michielle R. Cannon-Finch
Clerk of Council

First Reading: April 22, 2008 (tentatively)
Public Hearing: May 20, 2008 (tentatively)
Second Reading: May 6, 2008 (tentatively)
Third Reading: May 20, 2008 (tentatively)

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ____-08HR

AN ORDINANCE RATIFYING THE BUSINESS LICENSE FEE SCHEDULE
ADOPTED BY COUNCIL ON OCTOBER 16, 2007.

WHEREAS, on July 24, 2007, Richland County Council enacted Ordinance 069-07HR which provides for a new business license ordinance for Richland County; and

WHEREAS, in conjunction with said ordinance, Richland County Council, on October 16, 2007, adopted the Business License Fee Schedule; and

WHEREAS, Richland County Council now wishes to ratify, confirm and validate the October 16, 2007, adoption of the Business License Fee Schedule;

NOW, THEREFORE, pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, BE IT ENACTED BY THE RICHLAND COUNTY COUNCIL as follows:

SECTION I. The Richland County Council does hereby enact a Business License Fee Schedule providing a business license rate for each Class of businesses subject to the Richland County Code of Ordinances; Chapter 16, Licenses and Miscellaneous Business Regulations; Article I; as follows:

**Richland County Business Service Center
Business License Fee Schedule**

(1)

RATE CLASS	<u>RATES</u>	
	INCOME: \$0 - \$2000 (Minimum Fee)	ALL INCOME OVER \$2000 (Rate per \$1,000 or fraction thereof)
1	\$20.00	\$1.00
2	\$22.50	\$1.10
3	\$25.00	\$1.20
4	\$27.50	\$1.30
5	\$30.00	\$1.40
6	\$32.50	\$1.50
7	\$35.00	\$1.60
8	See Class 8 Rates below	

(2) NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no fixed principal place of business within the county.

(3)

DECLINING RATES

Declining rates apply in all classes for gross income over \$1,000,000.00

Gross Income (In Millions)	Percent of Class Rate for each additional \$1,000
0.00 – 1.00	100%
1.01 – 2.00	95%
2.01 – 3.00	90%
3.01 – 4.00	85%
4.01 – 5.00	80%
5.01 – 6.00	75%
6.01 – 7.00	70%
7.01 – 8.00	65%
8.01 – 9.00	60%
9.01 – 10.00	55%
Over 10.00	50%

(4)

DECALS

- A. All coin-operated amusement, skill, and music machines shall have a decal posted upon it. The cost per decal is \$12.50
- B. All vehicle decals required in Section 16-5(4)(b) of the Richland County Code of Ordinances, affecting taxis, limos, and shuttles, shall be discounted in the following manner:
 - on the first five vehicles, the decal discount is 0%
 - on the next five vehicles, the decal discount is 25%
 - on all vehicles after the tenth vehicle, the decal discount is 50%

(5)

CLASS 8 RATES

Each NAICS Number designates a separate sub-classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State Law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates.

<u>Rate</u>	<u>NAICS #</u>	<u>Business Type</u>
8.00	22112- 22121	<u>Electric and Gas Companies</u> exempt from County, SC Code Section 4-9-30
		Franchise required
8.00	482	<u>Railroad Companies</u> exempt from County, SC Code Section 4-9-30

8.00	5171	<u>Telephone companies occupying public streets pursuant to Franchise</u> exempt from County, SC Code Section 4-9-30	
8.00	5172	<u>Telephone Companies not occupying public streets pursuant to Franchise</u> exempt from County, SC Code Section 4-9-30	
8.00	5173	<u>Telecommunications, Resellers</u> exempt from County, SC Code Section 4-9-30	
8.00	5174	<u>Telecommunications, Satellite</u> exempt from County, SC Code Section 4-9-30	
4	5175	<u>Television, Cable or Pay</u>	Franchise required
8.00	5179	<u>Other Telecommunications</u> exempt from County, SC Code Section 4-9-30	
8.00	5241	<u>Insurance Carriers</u> exempt from County: SC Code Section 4-9-30, <i>except</i> as specifically authorized	

Rate NAICS # Business Type

8.01 23 Contractors, Construction - All Types

(1) Rates

A. Itinerant (having no permanent place of business within the county, or non-resident).

Double the in-county rates indicated in 1B.

B. Having a place of business within the County, for work performed within the county:

First \$2,000 of income	\$50.00
Each additional \$1,000	\$1.50/thousand

All out-of-county income, for which a business license has been paid, must be reported as part of the gross income. (This income will then be deducted, as described in Section 16-6 of the Business License ordinance.)

C. Having a place of business within the County, for work performed outside the county on which a business license fee has not been paid to another jurisdiction:

First \$2,000 of income	\$50.00
Each additional \$1,000	\$0.25/thousand

All out-of-county income, for which no business license has been paid, must be reported as gross income for this rate.

- (2) A trailer at the construction site is not a permanent place of business under this ordinance.
- (3) The total business license fee for the full amount of the contract shall be paid prior to the issuing of a building permit or the commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. Before any County Certificate of Occupancy is issued, any change orders resulting in a higher contract value to the contractor must be reported and the business license fee increased as necessary (except as provided in Section 16-6(4)). An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base fee shall be paid in a calendar year.
- (4) Before any electrical or plumbing contractor shall be issued a business license, a master's license must be obtained in his or her respective field and post bond as provided by the plumbing and electrical ordinances of the county. Subcontractors furnishing labor for and/or supervision over construction or providing any type of contractual service shall be held liable for payment of the business license fees set forth in this section on the same basis as are prime contractors.
- (5) No contractor shall be issued a business license until all State and County qualification examinations and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job and shall furnish the License Inspector with a list of all sub-contractors for the same job. Each and every vehicle at the job site shall display a contractor decal, as provided in Section 16-23 (2a)
- (6) Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general or prime contractor for value of work performed by a subcontractor. General or prime contractors will be responsible and will pay for the business license of any sub-contractor doing work on the project if the sub-contractor is found without a county business license.
- (7) All contractors located in the unincorporated areas of Richland County must report all income received in the prior year to the business license office during the renewal period. Each contractor shall itemize and deduct all update fees paid to Richland County, or any other jurisdiction, as part of the business license application.
- (8) No part of this rate shall be construed to conflict with the exemption provided for in Section 16-6(4).

Rate	NAICS #	Business Type	
8.02	5622	<u>Waste Treatment and Disposal</u>	
		First \$2,000	\$200.00

Each additional \$1,000 \$15.00/thousand

8.03 423930 Recyclable Materials, Scrap Dealers

First \$2,000 \$100.00
Each additional \$1,000 \$1.50/thousand

Rate NAICS # Business Type

8.03 454210 Vending Machines

If income is not reported in gross income of business where located, the following rates apply.

First \$2,000 Gross Income \$100.00
Each additional \$1,000 \$1.50/thousand

8.04 522298 Pawn Brokers - All Types

First \$2,000 Gross Income \$50.00
Each additional \$1,000 \$1.50/thousand

8.04 522291 Consumer Lending (Title Loans, Check Cashing, etc.)

First \$2,000 Gross Income \$50.00
Each additional \$1,000 \$1.50/thousand

8.05 812990-PA Psychic Arts: Fortune Tellers, Palm Readers, Tarot Readers, Phrenologists, "Spiritual Counselors," and similar occupations

First \$2,000 Gross Income \$100.00
Each additional \$1,000 \$1.50/thousand

8.06 454390 Peddlers, Solicitors, Canvassers, Door-to-Door Sales, direct retail

First \$2,000 Gross Income \$50.00
Each additional \$1,000 \$5.00/thousand

8.06 711190 Carnivals and Circuses

First \$2,000 Gross Income \$50.00
 Each additional \$1,000 \$5.00/thousand

Rate NAICS # Business Type

8.07 4411-4412 Automobile & Motor Vehicle Dealers, Farm Machinery Dealers, Boat Dealers Retail

First \$2,000 Gross Income \$35.00
 Each additional \$1,000 \$1.50/thousand

One sales lot not more than 400 feet from main showroom may be operated under this license provided that proceeds from sales there are included in gross receipts at main office when both are operated under the same name and ownership.

Gross income shall include full sales price without deduction for trade-ins.

8.08 722410 Drinking Places (alcoholic beverages, beer & wine)

First \$2,000 Gross Income \$50.00
 Each additional \$1,000 \$1.50/thousand

8.08 713990 Billiard or Pool Rooms, all types

If income is not reported in gross income of business where located, the following rates apply.

First \$2,000 Gross Income \$50.00
 Each additional \$1,000 \$1.50/thousand

8.09 713120 Amusement Machines (coin operated, except gambling)

Music machines, juke boxes, kiddie rides, video games, pin tables with levers and other amusement machines with or without free play feature licensed by S.C. Code 12-21-2720(A)(1) and (A)(2).- Type I and Type II

1. Operator of machine \$12.50 per machine
 (12-21-2746)

First \$2,000 Gross Income \$50.00
 Each additional \$1,000 \$1.50/thousand

First \$2,000 Gross Income	\$100.00
Each additional \$1,000	\$10.00/thousand

This rate includes the following business types:

713120-SB	Adult Amusement Arcades
611610-SB	Adult Nude Model Studio
711110-SB	Adult Theater Productions
721110-SB	Adult Hotels and Motels
451211-SB	Adult Bookstores
512131-SB	Adult Movie Theaters
532230-SB	Adult Video, Tape, Disc Rentals
722410-SB	Adult Bars and Nightclubs
812990-SB	Adult Escort Agency, All Other Misc. Sexually Oriented Business
453220-SB	Adult Gift, Novelty, and Souvenir Stores
711510-SB	Adult, Exotic Dancers, Performers

BUSINESS CLASSIFICATION INDEX

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the NAICS Code. All businesses not exempt by law which are in the major groups or sectors listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Official shall determine the proper classification of a business not listed.

(6)

RATE CLASS INDEX

RATE CLASS 1

<u>NAICS</u>	<u>Business Sector</u>
42	Wholesale Trade
442	Furniture and Home Furnishing Stores
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations
451	Sporting Goods, Hobby, Book, Music Stores
721	Accommodation, Hotel, Motel, Inn, Camp
722	Eating Places, Food Services, Restaurants, Caterers, except drinking places
813	Membership Organizations
92	Public Administration

RATE CLASS 2

<u>NAICS</u>	<u>Business Sector</u>
4413	Automotive Parts, Tire Stores
443	Electronics and Appliance Stores
444	Building Material, Garden Equipment and Supply
448	Clothing and Accessory Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers, except peddlers
811	Repair and Maintenance Services

RATE CLASS 3

<u>NAICS</u>	<u>Business Sector</u>
31-33	Manufacturing
48	Transportation, except rail

RATE CLASS 4

<u>NAICS</u>	<u>Business Sector</u>
11	Agriculture, Forestry, Fishing and Hunting
21	Mining
2213	Water and Sewerage Systems
512	Motion Pictures, theaters, production
56	Administrative and Support, Waste Management and Remediation Services
711	Arts, Sports and Promoters of Events
712	Museums, Historical Sites, Zoos, Gardens
713	Amusement and Recreation, except coin-operated machines & gambling
812	Personal Care, Barber, Beauty, Laundry

RATE CLASS 5

<u>NAICS</u>	<u>Business Sector</u>
49	Warehousing and Couriers

RATE CLASS 6

<u>NAICS</u>	<u>Business Sector</u>
511	Information, Newspapers, Publishers
522	Mortgage Brokers and Credit Card Issuing, except banks and pawnshops
523	Security and Commodity Brokers
61	Education Services
62	Health Care and Social Assistance

RATE CLASS 7

<u>NAICS</u>	<u>Business Sector</u>
515	Radio and Television Broadcasting
516	Internet Publishers
518	Internet Service Providers and Data Processing Services, on line
52421	Insurance Agencies, except brokers for non-admitted insurers
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises

RATE CLASS 8

<u>NAICS</u>	<u>Rate</u>	<u>Business Sector</u>
2211	8.00	Electric Utilities
2212	8.00	Gas Utilities
23	8.01	Construction, all types
423930	8.03	Recyclable Material, Junk Dealers
4411	8.07	Automobile Dealers
4412	8.07	Other Motor Vehicle Dealers
45421	8.03	Vending Machines (distributors, sellers of products)
45439	8.06	Peddlers, Direct Selling
482	8.00	Rail Transportation
485112	8.00	Rail Transportation, Commuter
5171	8.00	Telecommunications, wired
5172	8.00	Telecommunications, cellular
5173	8.00	Telecommunications, resellers
5174	8.00	Telecommunications, satellite
5175	4	Cable Television – franchise required
5221	8.00	Banks and banking activities
522291	8.04	Consumer Lending (Title Loans, Check Cashing, etc.)
522298	8.04	Pawnshops
5241	8.00	Insurance Carriers
5622	8.02	Waste Treatment and Disposal
71119	8.06	Carnivals, Circuses
7131	8.09	Amusement Arcades, Parks (not gambling [Type I, II])
7132	8.09	Casinos, Other Gambling Industries (Nonpayout Amusement Machines [Type III])
71399	8.08	Billiards or Game Rooms, Pool Tables
722330	8.06	Peddlers, Mobile Food Stands
72241	8.08	Drinking Places, Bars (alcoholic)
812990-PA	8.05	Psychic Arts (fortune tellers, palm readers, etc.)
SB	8.10	Sexually Oriented, Adult Businesses

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NAICS NUMERICAL INDEX

<u>NAICS Code</u>	<u>Rate Class</u>	<u>NAICS Sector Description</u>
11	4	Agriculture, Forestry, Fishing and Hunting (except 111,112 &114)
21	4	Mining
2211	8	Electric Utilities
2212	8	Gas Utilities
2213	4	Water and Sewerage Systems
23	8	Construction, all types
31-33	3	Manufacturing
42	1	Wholesale Trade, except junk
423930	8	Recyclable Material, Junk
44-45		Retail Trade (See type)
4411	8	Automobile Dealers
4412	8	Other Motor Vehicle Dealers and Farm Machinery
4413	2	Automotive Parts, Tire Stores
442	1	Furniture and Home Furnishing Stores
443	2	Electronics and Appliance Stores
444	2	Building Material, Garden Equipment and Supply
445	1	Food and Beverage Stores
446	1	Health and Personal Care Stores
447	1	Gasoline Stations
448	2	Clothing and Accessory Stores
451	1	Sporting Goods, Hobby, Book, Music Stores
452	2	General Merchandise Stores
453	2	Miscellaneous Store Retailers
454	2	Nonstore Retailers, except peddlers
45421	8	Vending Machines
45439	8	Peddlers, Direct Selling
48	3	Transportation, except rail
482	8	Rail Transportation
49	5	Warehousing and Couriers
511	6	Information, Newspapers, Publishers
512	4	Motion Pictures, theaters, production, music, recording
515	7	Radio and Television Broadcasting
516	7	Internet Publishers
5171	8	Telecommunications, wired
5172	8	Telecommunications, cellular
5175	8	Cable Television
518	7	Internet Service Providers and Data Processing Services, on line
522	6	Mortgage Brokers, Credit Card Issuing, except banks and pawnshops
522291	8	Consumer Lending
522298	8	Pawnshops
523	6	Security and Commodity Brokers

5241	8	Insurance Carriers
5242	7	Insurance Agencies, except brokers for non-admitted insurers
52421	8	Brokers for Non-admitted Insurance Carriers
53	7	Real Estate and Rental
54	7	Professional, Scientific, and Technical Services
55	7	Management of Companies and Enterprises
56	4	Administrative and Support, Waste Management and Remediation Services
5622	8	Waste Treatment and Disposal
61	6	Education Services
62	6	Health Care and Social Assistance
711	4	Arts, Sports and Promoters of Events
71119	8	Carnivals, Circuses
712	4	Museums, Historical Sites, Zoos, Gardens
713	4	Amusement and Recreation, except coin-operated machines & gambling
7131	8	Amusement Arcades, except gambling [Sec. 12-21-2720(A)(1) and (2)]
7132	8	Nonpayout Amusement Machines [Sec. 12-21-2720(A)(3)]
71399	8	Billiard Parlor, Pool Tables
721	1	Accommodation, Hotel, Motel, Inn, Camp
722	1	Eating Places, Food Services, Restaurants, Caterers, except drinking places
72241	8	Drinking Places, Bars (alcoholic)
811	2	Repair and Maintenance Services
812	4	Personal Care, Barber, Beauty, Laundry
812990-PA	8	Psychic Arts: fortune tellers, palm readers, etc.
813	1	Membership Organizations
92	1	Public Administration
SB	8	Sexually Oriented, Adult Businesses

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NAICS ALPHABETICAL INDEX

NAICS Code	Rate Class	Business Activity
A		
311611	3	Abattoirs
611310	6	Academies, college or university
511140	6	Address list publishers
561110	4	Administrative management services
541810	7	Advertising agencies
323110	3	Advertising materials printing
511120	6	Advertising periodical publishers
541850	7	Advertising services, indoor or outdoor display
713940	4	Aerobic dance and exercise centers
423860	1	Aeronautical equipment and supplies, wholesaling
524210	7	Agencies, insurance
531210	7	Agencies, real estate
711410	4	Agents for artists, authors, entertainers, models, sports and public figures, etc.
11	4	Agriculture (See type of operation)
111	4	Crop production (exempt)
112	4	Animal production (exempt)
113	4	Forestry and logging
114	4	Fishing, hunting and trapping (exempt)
115	4	Agriculture and forestry support activities
423820	1	Agricultural machinery and equipment, sale
811412	2	Air-conditioner, window, repair and maintenance services
238220	8	Air-conditioning installation contractors
481211	3	Aircraft charter services, passenger
441229	8	Aircraft dealers, retail
423860	1	Aircraft equipment and supplies, wholesaling
488119	3	Aircraft hangar rental
488190	3	Aircraft maintenance and repair services
532411	7	Aircraft rental and leasing
722310	1	Airline food service contractors
561599	4	Airline ticket offices
485999	3	Airport limousine services (shuttle)
561621	4	Alarm systems sales with installation, maintenance, or monitoring services
441221	8	All-terrain vehicle (ATV) dealers
621910	6	Ambulance services, air or ground
713120	8	Amusement device parlors (except gambling), coin-operated; arcades
713290	8	Amusement, gambling machines, coin-operated (video

NAICS Code	Rate Class	Business Activity
		poker) – PROHIBITED
812910	4	Animal grooming services
541940	7	Animal hospitals
561421	4	Answering services, telephone
238990	8	Antenna installation construction contractors
444112	2	Antenna, satellite, sales and installation
441120	8	Antique auto dealers
811420	2	Antique furniture repair and restoration shops
453310	2	Antique shops
531110	7	Apartment rental or leasing
448150	2	Apparel accessory stores
812320	4	Apparel pressing services
448130	2	Apparel stores, children's and infants' clothing
448110	2	Apparel stores, men's and boys' clothing
453310	2	Apparel stores, used clothing
448120	2	Apparel stores, women's and girls' clothing
532210	7	Appliance rental
443111	2	Appliance stores, household-type
453310	2	Appliance stores, household-type, used
811412	2	Appliance, household-type, repair and maintenance services
423720	1	Appliances, gas (except dryers, freezers, refrigerators), wholesaling
423620	1	Appliances, household-type (except gas ranges, gas water heaters), wholesaling
541990	7	Appraisal (except real estate) services
531320	7	Appraisal services, real estate
712130	4	Aquariums
541990	7	Arbitration and conciliation services (except by attorney, paralegal)
713120	8	Arcades, amusement
541310	7	Architectural (except landscape) services
541320	7	Architectural services, landscape
711310	4	Arena operators
811310	2	Armature rewinding services
561613	4	Armored car services
611610	6	Art (except commercial or graphic) instruction
453920	2	Art dealers
712110	4	Art galleries (except retail)
453920	2	Art galleries retailing art
511199	6	Art publishers
611519	6	Art schools, commercial or graphic
541430	7	Art studios, commercial
453998	2	Art supply stores
711510	4	Artist
453220	2	Arts and crafts, retail

NAICS Code	Rate Class	Business Activity
711310	4	Arts event managers with facilities
711320	4	Arts event managers without facilities
562910	4	Asbestos removal contractors
623311	6	Assisted-living facilities with on-site nursing facilities
623312	6	Assisted-living facilities without on-site nursing care facilities
522320	6	ATM machine operator
541110	7	Attorneys' private practices
453998	2	Auction houses (general merchandise)
423990	1	Audio and video tapes and disks, prerecorded, wholesaling
443112	2	Audio equipment stores (except automotive)
532490	7	Audio visual equipment rental or leasing
541211	7	Auditing services (CPA services), accounts
441310	2	Auto supply stores
423420	1	Automatic teller machines (ATM) wholesaling
493190	5	Automobile dead storage
441110	8	Automobile dealers, new only or new and used
441120	8	Automobile dealers, used only
611692	6	Automobile driving schools
522220	6	Automobile finance leasing companies
522220	6	Automobile financing
423120	1	Automobile glass wholesaling
532112	7	Automobile leasing
812930	4	Automobile parking garages or lots
441310	2	Automobile parts dealers
532111	7	Automobile rental
485320	3	Automobile rental with driver (except shuttle service, taxis)
561491	4	Automobile repossession services
561920	4	Automobile show promoters
811121	2	Automotive body shops
811118	2	Automotive brake repair shops
711212	4	Automobile racetracks
811192	2	Automotive detailing services (cleaning, polishing)
811112	2	Automotive exhaust system repair and replacement shops
811118	2	Automotive front end alignment shops
811122	2	Automotive glass shops
811191	2	Automotive oil change and lubrication shops
811121	2	Automotive paint shops
423120	1	Automotive parts, new, wholesaling
811118	2	Automotive radiator repair shops
811111	2	Automotive repair and replacement shops, general
441320	2	Automotive tire dealers
811113	2	Automotive transmission repair shops
811118	2	Automotive tune-up shops

NAICS Code	Rate Class	Business Activity
811121	2	Automotive upholstery shops
811192	2	Automotive washing and polishing
611512	6	Aviation schools
B		
624410	6	Babysitting services, child day care
812990	4	Bail bonding services
445210	1	Baked ham stores
445291	1	Bakery stores, retailing only
611610	6	Ballet schools (except academic)
711130	4	Bands, dance
812111	4	Barber shops
722410	8	Bars, drinking places, lounges, taverns, alcoholic
532292	7	Beach chair, umbrella rental
448190	2	Beachwear stores, retail
812112	4	Beauty salons
721191	1	Bed and breakfast inns
517221	8	Beeper (i.e., radio pager) communication carriers
722330	1	Beverage stands, nonalcoholic, mobile
451110	1	Bicycle (except motorized) shops
532292	7	Bicycle rental
811490	2	Bicycle repair and maintenance shops without retailing bicycles
441221	8	Bicycle shops, motorized
561440	4	Bill collection services
541850	7	Billboard display advertising services
713990	8	Billiard rooms, parlors
541219	7	Billing services
713290	8	Bingo halls, parlors
621410	6	Birth control clinics
561439	4	Blueprinting services
621999	6	Blood pressure screening services
812990	4	Blood pressure testing machine concession, coin-operated
115210	4	Boarding horses
721310	1	Boarding houses
611110	6	Boarding schools, elementary or secondary
812910	4	Boarding services, pet
441222	8	Boat dealers, new and used
441222	8	Boat trailer dealers
487210	3	Boat, fishing charter, sightseeing, dinner cruises, operation
811490	2	Boat, pleasure, repair & maintenance, not retailing new boats
713930	4	Boating clubs with marinas
713990	4	Boating clubs without marinas
423860	1	Boats (except pleasure) wholesaling

NAICS Code	Rate Class	Business Activity
336612	3	Boats (i.e., suitable or intended for personal use) manufacturing
713940	4	Body building studios, physical fitness
811121	2	Body shops, automotive
238220	8	Boiler contractors
523120	6	Bond brokerages
493110	5	Bonded warehousing, general merchandise
323121	3	Book binding shops
511130	6	Book publishers
451211	1	Book stores
541219	7	Bookkeeping services
323117	3	Books printing without publishing
424920	1	Books, wholesaling
235930	8	Boring contractors, building construction
424490	1	Bottled water (except water treating) wholesaling
454390	2	Bottled water providers, direct selling
713950	4	Bowling alleys, centers
423910	1	Bowling equipment and supplies, wholesaling
451110	1	Bowling equipment and supply stores
711310	4	Boxing event promoters
238140	8	Bricklaying construction contractors
423320	1	Bricks (except refractory) wholesaling
327121	3	Bricks, clay, manufacturing
448190	2	Bridal gown shops (except custom)
532220	7	Bridal wear rental
523120	6	Brokerages, securities
524210	7	Brokers' offices, insurance (see Class 8 for non-admitted rate)
522310	6	Brokers' offices, loan, mortgage
531210	7	Brokers' offices, real estate
		Brokers - see heading under type of operation
561720	4	Building cleaning services, janitorial
236210	8	Building construction, industrial, general construction contractors
236115	8	Building construction, residential
444110	2	Building materials supply dealers, home centers
424710	1	Bulk gasoline stations
532412	7	Bulldozer rental or leasing without operator
561621	4	Burglar alarm sales with installation, maintenance, or monitoring
485510	3	Bus charter services (except scenic, sightseeing)
561599	4	Bus ticket offices
611410	6	Business colleges or schools
541611	7	Business management consulting services
445210	1	Butcher shops

C

NAICS Code	Rate Class	Business Activity
541211	7	CPAs' (certified public accountants) offices
485310	3	Cab (taxi) services
238350	8	Cabinet work on site construction contractors
517510	8	Cable TV providers (except networks)
237130	8	Cable laying
722310	1	Cafeteria food service contractors (e.g., office, hospital, school)
722212	1	Cafeterias
532210	7	Camcorder rental
423410	1	Camera equipment and supplies, photographic, wholesaling
443130	2	Camera shops, photographic
532120	7	Camper rental
721211	1	Campgrounds
713990	4	Camps (except instructional), day
445292	1	Candy stores, packaged, retailing only
424450	1	Candy wholesaling
532292	7	Canoe rental
722330	1	Canteens, mobile
424990	1	Canvas products wholesaling
454390	8	Canvassers (door-to-door), direct retail sale of merchandise
811192	2	Car detailers
532112	7	Car leasing
532111	7	Car rental agencies
811111	2	Car repair shops, general
811192	2	Car washes
453220	2	Card shops, greeting
424120	1	Cards, greeting, wholesaling
711190	8	Carnival traveling shows
238130	8	Carpentry, framing
238350	8	Carpentry, finish
532490	7	Carpet and rug cleaning equipment rental
561740	4	Carpet cleaning plants, services, including on premises cleaning
442210	1	Carpet stores
722211	1	Carryout restaurants
423850	1	Caskets, burial, wholesaling
532230	7	Cassette, prerecorded video, rental
722320	1	Caterers
238310	8	Ceiling construction contractors
444190	2	Ceiling fan stores
517212	8	Cellular telephone services
443112	2	Cellular telephone stores
423320	1	Cement wholesaling
812220	4	Cemeteries

NAICS Code	Rate Class	Business Activity
423320	1	Ceramic construction materials (except refractory) wholesaling
444190	2	Ceramic tile stores
523930	6	Certified financial planners, customized, fees paid by client
541211	7	Certified public accountants' (CPA) offices
522210	6	Charge card issuing
481212	3	Charter air freight services
481211	3	Charter air passenger services
485510	3	Charter bus services (except scenic, sightseeing)
541710	7	Chemical research and development laboratories or services
424690	1	Chemicals (household, industrial, photographic) wholesaling
424910	1	Chemicals, agricultural, wholesaling
424440	1	Chicken & chicken products (except packaged frozen) wholesaling
112310	4	Chicken egg production
487210	3	Charter fishing boat operation
522390	6	Check cashing services
112320	4	Chicken production (except egg laying)
311615	3	Chickens, slaughtering and dressing
624410	6	Child day care
561790	4	Chimney cleaning services
442299	1	Chinaware stores
621310	6	Chiropractors' offices (centers, clinics)
453220	2	Christmas stores
111421	4	Christmas tree growing
424990	1	Christmas trees (artificial, cut) wholesaling
454390	2	Christmas trees, cut, direct selling
453991	2	Cigarette stands, permanent
424940	1	Cigarettes wholesaling
711190	8	Circuses
524291	7	Claims adjusting, insurance
812320	4	Cleaners, drycleaning and laundry service
561790	4	Cleaning (power sweeping, washing) buildings, parking lots
561740	4	Cleaning carpets
561720	4	Cleaning homes, offices, new building interiors, shopping centers
561740	4	Cleaning services, carpet and rug
561790	4	Cleaning swimming pools
621498	6	Clinics/centers, health practitioners practicing in same office
519190	7	Clipping services, news
811490	2	Clock repair shops without retailing new clocks

NAICS Code	Rate Class	Business Activity
448310	2	Clock shops
513220	8	Closed circuit television (CCTV)
		Clothing – see also apparel
448150	2	Clothing accessories stores
811490	2	Clothing repair shops, alterations only
448140	2	Clothing stores, family
424320	1	Clothing, men's and boys', wholesaling
424330	1	Clothing accessories, women's, children's, infants', wholesaling
454319	2	Coal dealers, direct selling
448190	2	Coat stores
722410	8	Cocktail lounges
722213	1	Coffee shops, on premise brewing
713120	8	Coin-operated amusement devices; arcade (parlor), nongambling
812310	4	Coin-operated drycleaners and laundries
423990	1	Coin-operated game machines wholesaling
713990	8	Coin-operated nongambling amusement device operators
812990	4	Coin-operated personal service machine (e.g., photo, scales, etc.)
493120	5	Cold storage locker services
453220	2	Collectible gift shops (e.g., crystal, pewter, porcelain)
561440	4	Collection agencies
811310	2	Commercial & industrial machinery repair & maintenance services
236220	8	Commercial and institutional building construction management
541430	7	Commercial art services
311812	3	Commercial bakeries
236220	8	Commercial building construction
531120	7	Commercial building rental or leasing
561450	4	Commercial credit reporting bureaus
541922	7	Commercial photography services
531312	7	Commercial property managing
531210	7	Commercial real estate agencies
512110	4	Commercials, television, production
523140	6	Commodity contracts brokers' offices
238210	8	Communication equipment construction contractors
811213	2	Communication equipment repair and maintenance services
236900	1	Communications equipment wholesaling
485113	3	Commuter bus operation
423990	1	Compact discs (CDS), prerecorded, wholesaling
424690	1	Compressed gases (except LP gas) wholesaling
541519	7	Computer consultant
811212	2	Computer equipment repair and maintenance services

NAICS Code	Rate Class	Business Activity
443120	2	Computer equipment stores
518111	7	Computer - internet service providers (ISP)
611420	6	Computer operator training
541511	7	Computer program or software development, custom
532420	7	Computer rental or leasing
611519	6	Computer repair training
541513	7	Computer systems facilities management and operation services
518210	7	Computer time leasing
532230	7	Computer video game rental
541512	7	Computer-aided design systems integration design services
334111	3	Computers, manufacturing
443120	2	Computers, retailing
423430	1	Computers, wholesaling
713990	8	Concession operators, amusement device (except gambling), ride
722330	1	Concession stands, food, mobile
327320	3	Concrete batch plants, ready-mix manufacture and distribution
423320	1	Concrete building products wholesaling
238990	8	Concrete finishing construction contractors
531311	7	Condominium managers' offices
531120	7	Conference center, no promotion of events, rental or leasing
453310	2	Consignment shops, used
532412	7	Construction machinery and equipment rental without operator
811310	2	Construction machinery & equipment repair, maintenance services
423810	1	Construction machinery and equipment wholesaling
236220	8	Construction management firms, commercial and institutional
561450	4	Consumer credit reporting bureaus
522291	8	Consumer finance companies
623311	6	Continuing care retirement communities
23	8	Contractors, construction and special trade - all types
623110	6	Convalescent homes or convalescent hospitals
445120	1	Convenience food stores
447110	1	Convenience food with gasoline stations
561920	4	Convention promoters, managers, services
532420	7	Copier rental or leasing
561439	4	Copy shops
423420	1	Copying machines wholesaling
551114	7	Corporate offices
446120	1	Cosmetics stores

NAICS Code	Rate Class	Business Activity
424210	1	Cosmetics wholesaling
812112	4	Cosmetology salons or shops (beauty shops)
611511	6	Cosmetology schools
448150	2	Costume jewelry stores
423940	1	Costume jewelry wholesaling
532220	7	Costume rental
115111	4	Cotton ginning
624190	6	Counseling services
238990	8	Counter top construction contractors
713910	4	Country clubs
492110	5	Courier services
561920	4	Craft fair managers, organizers, promoters
451120	1	Craft supply stores
532412	7	Crane rental or leasing without operator
561450	4	Credit agencies, investigating services, reporting bureaus
522210	3	Credit card issuing (other than banks)
812220	6	Crematories (except combined with funeral homes)
115112	4	Crop dusting
111	4	Crop production, agriculture
561599	4	Cruise ship ticket offices
453220	2	Curio shops
442291	1	Curtain and drapery stores, packaged
812320	4	Curtain cleaning services
561720	4	Custodial services
337212	3	Custom architectural millwork and fixtures, manufacturing on a job shop basis
236115	8	Custom built house construction
315211	3	Cut and sew apparel contractors, men's and boys'
315212	3	Cut and sew apparel contractors, women's, girls', and infants'
D		
445299	1	Dairy product stores
424430	1	Dairy products, wholesaling
711130	4	Dance bands
713940	4	Dance centers, aerobic
713990	4	Dance halls, dance schools, studios
518210	7	Data processing computer services
511140	6	Database and directory publishers
624120	6	Day care centers, adult
624410	6	Day care centers, child or infant
541410	7	Decorating consulting services, interior
722211	1	Delicatessen restaurants
492210	5	Delivery service
238910	8	Demolition of buildings or other structures, construction contractors
339116	3	Dental laboratories

NAICS Code	Rate Class	Business Activity
621210	6	Dentists' offices (e.g., centers, clinics)
423450	1	Dentists' professional supplies wholesaling
452110	2	Department stores
621111	6	Dermatologists' offices
561410	4	Desktop publishing services
561611	4	Detective agencies
621420	6	Detoxification centers and clinics
811198	2	Diagnostic centers without repair, automotive
812331	4	Diaper supply services
561410	4	Dictation services
812191	4	Diet centers, non-medical
323115	3	Digital printing
722110	1	Diners, full service
487210	3	Dinner cruises
711110	4	Dinner theaters
541860	7	Direct mail advertising services
454390	8	Direct selling of merchandise (door-to-door, vehicles, stalls, street vendors)
511140	6	Directory and database publishers
713990	4	Discotheques (except those serving alcoholic beverages)
812990	4	Discount buying services
452110	2	Discount department stores
488310	3	Docking facility operations
561439	4	Document copying services
452990	2	Dollar stores
238350	8	Door and window construction contractors
722110	1	Doughnut shops
541340	7	Drafting services
561790	4	Drain cleaning services
237990	8	Dredging, general construction contractors
722410	8	Drinking places (i.e., bars, lounges, taverns), alcoholic
722211	1	Drive-in restaurants
611692	6	Driver education
713990	4	Driving ranges, golf
446110	1	Drug stores
424210	1	Drugs wholesaling
812320	4	Drycleaners
238310	8	Drywall construction contractors\
561790	4	Duct cleaning services
E		
812199	4	Ear piercing services
532412	7	Earth moving equipment rental or leasing without operator
237990	8	Earth moving not connected with building construction
722110	1	Eating places
611699	6	Educational services, miscellaneous

NAICS Code	Rate Class	Business Activity
112310	4	Egg production, chicken
811310	2	Electric motor repair and maintenance services
221122	8	Electric power distribution systems - franchise
444190	2	Electrical supply stores
238210	8	Electrical repair construction contractors
811118	2	Electrical repair shops, automotive
444190	2	Electrical supply stores
713120	8	Electronic game arcades, nongambling
423690	1	Electronic parts, wholesaling
811412	2	Electronic repair
443112	2	Electronic stores
238290	8	Elevator, escalator installation contractors
812210	4	Embalming services
561310	4	Employment agencies
811111	2	Engine repair and replacement shops, automotive
811411	2	Engine repair, small engine (e.g., lawnmowers)
541330	7	Engineering services
711510	4	Entertainers, independent
541620	7	Environmental consulting services
562910	4	Environmental remediation services
115310	4	Estimating timber
713940	4	Exercise centers
532292	7	Exercise equipment rental
451110	1	Exercise equipment stores
811112	2	Exhaust system repair and replacement shops, automotive
561710	4	Exterminating services
F		
451130	1	Fabric shops
424310	1	Fabrics, textile (except burlap, felt), wholesaling
811213	2	Facsimile machine repair and maintenance services
621410	6	Family planning counseling services
441229	8	Farm machinery, retail
424910	1	Farm supplies wholesaling
722211	1	Fast food restaurants
444220	2	Feed stores
237990	8	Fence construction contractors
561730	4	Fertilizing lawns
711310	3	Festival promoters
238210	8	Fiber optic cable construction contractors
522291	6	Finance companies
523930	6	Financial investment or planning services
313311	3	Finishing plants, broadwoven fabric
561621	4	Fire alarm sales, installation, maintenance, or monitoring services
454319	2	Firewood dealers, direct selling

NAICS Code	Rate Class	Business Activity
453998	2	Fireworks shops
487210	3	Fishing boat charter operation
451110	1	Fishing supply stores
445220	1	Fish markets
713940	4	Fitness centers
531120	7	Flea market space, rental or leasing
454390	8	Flea markets, direct selling - peddlers
713210	8	Floating casinos (i.e., gambling cruises, riverboat casinos)
238330	8	Floor laying, finishing, or refinishing construction contractors
561422	4	Floral wire services
453110	2	Florists
453110	2	Flower shops
561920	4	Flower show promoters
424930	1	Flowers wholesaling
611512	6	Flying instruction
445110	1	Food, grocery stores
446191	1	Food, health supplement stores
722330	1	Food carts, mobile
722310	1	Food service contractors, concession operator, or cafeteria
448210	2	Footwear stores
424340	1	Footwear wholesaling
115310	4	Forestry services
532220	7	Formal wear rental
812990-PA		Fortune-telling services
533110	7	Franchise agreements, leasing, selling or licensing only
488510	3	Freight forwarder
445230	1	Fruit and vegetable markets or stands, permanent
454311	2	Fuel oil (i.e., heating) dealers, direct selling
424720	1	Fuel oil wholesaling
812210	4	Funeral homes
532299	7	Furniture rental centers
442110	1	Furniture and appliance stores, new
561740	4	Furniture cleaning services
811420	2	Furniture refinishing, repair, or reupholstery shops
453310	2	Furniture stores, used
G		
713290	8	Gambling device arcades or parlors, coin-operated
562111	4	Garbage collection services
444220	2	Garden centers
811411	2	Garden equipment repair and maintenance services
561730	4	Garden maintenance services
444210	2	Garden power equipment stores
532490	7	Garden tractor rental or leasing

NAICS Code	Rate Class	Business Activity
811490	2	Garment alteration and/or repair shops
812320	4	Garment cleaning services
237120	8	Gas main construction
221210	8	Gas, natural, distribution - franchise
424710	1	Gasoline bulk stations and terminals
447110	1	Gasoline stations with convenience stores
447190	1	Gasoline stations without convenience stores
424720	1	Gasoline wholesaling (except bulk stations, terminals)
452990	2	General stores
541370	7	Geographic information system (GIS) base mapping services
453220	2	Gift shops and greeting card shops
115111	4	Ginning cotton
238150	8	Glass installation (except automotive) construction contractors
811122	2	Glass shops, automotive
444190	2	Glass stores
442299	1	Glassware stores
713910	4	Golf courses and country clubs
713990	4	Golf courses, miniature, pitch-n-putt, driving ranges
451110	1	Golf pro shops, sporting goods stores
445299	1	Gourmet food stores
311211	3	Grain mills
541430	7	Graphic art and related design services
424410	1	Groceries, general-line, wholesaling
445110	1	Grocery stores
624410	6	Group day care centers, child or infant
623110	6	Group homes for the disabled
561612	4	Guard services
721199	1	Guest houses
713990	4	Guide services
451110	1	Gun shops, gunsmiths
H		
621491	6	HMO (health maintenance organization)
812112	4	Hair stylist services, hairdresser
448150	2	Handbag stores
423710	1	Hardware (except motor vehicle) wholesaling
444130	2	Hardware stores
562112	4	Hazardous waste collection services
446110	1	Health and beauty aids stores
713940	4	Health club facilities, physical fitness
446191	1	Health food stores
721110	1	Health spas
237990	8	Heavy construction equipment rental with operator
532412	7	Heavy construction equipment rental without operator
811310	2	Heavy machinery and equipment repair and maintenance

NAICS Code	Rate Class	Business Activity
		services
481211	3	Helicopter passenger carriers
237310	8	Highway construction
451120	1	Hobby shops
551112	7	Holding companies
452990	2	Home and auto supply stores
442299	1	Home furnishings, miscellaneous retail
621610	6	Home health care agencies
444110	2	Home improvement centers
621399	6	Home nursing services
623110	6	Homes for the aged
487110	3	Horse-drawn carriage operation
621610	6	Hospice care services, in home
524114	8	Hospital and medical service plans, direct (insurance)
622110	6	Hospitals, general medical and surgical
721199	1	Hostels
453998	2	Hot tub stores
561110	4	Hotel management services
721110	1	Hotels
238990	8	House moving construction contractors
454390	8	House-to-house direct selling
561720	4	Housekeeping services
442299	1	Housewares stores
713990	4	Hunting clubs, recreational
114210	4	Hunting preserves
		I
722213	1	Ice cream parlors
722330	1	Ice cream truck vendors
541213	7	Income tax return preparation services
811310	2	Industrial equipment and machinery repair, maintenance services
541710	7	Industrial research and development
624410	6	Infant day care services
518111	7	Information access services, on-line
541512	7	Information management computer systems integration design services
721191	1	Inns, bed and breakfast
115112	4	Insect control for crops
561710	4	Insect extermination services
522220	6	Installment sales financing
238310	8	Insulation construction contractors
524210	7	Insurance agencies
524114	8	Insurance carriers, health, direct
524113	8	Insurance carriers, life, disability, direct
524126	8	Insurance carriers, property and casualty, fidelity, surety, direct

NAICS Code	Rate Class	Business Activity
524127	8	Insurance carriers, title, direct
524291	7	Insurance claims adjusting
541410	7	Interior decorator, design services
518111	7	Internet service providers (ISP)
516110	7	Internet publishers
561611	4	Investigators, private
523930	6	Investment advice consulting services
J		
423850	1	Janitorial equipment and supplies wholesaling
561720	4	Janitorial services
811490	2	Jewelry repair shops
448310	2	Jewelry stores
423940	1	Jewelry wholesaling
624310	6	Job counseling, vocational rehabilitation
423930	8	Junk dealers, wholesaling
K		
611620	6	Karate schools
812910	4	Kennels, pet boarding
		Kerosene - see fuel oil
811490	2	Key duplicating shops
621492	6	Kidney dialysis centers and clinics
611110	6	Kindergartens
444190	2	Kitchen cabinet (except custom) stores
337110	3	Kitchen cabinets, stock or custom wood, manufacturing
442299	1	Kitchenware stores
		Knitting mills - see textile mills
L		
621399	6	LPNs' (licensed practical nurses) offices
561330	4	Labor leasing services
621511	6	Laboratories, medical
541380	7	Laboratories, testing (except medical)
423450	1	Laboratory equipment, dental and medical, wholesaling
442299	1	Lamp shops, electric
238990	8	Land clearing and drainage construction contractors
531190	7	Land rental or leasing
237210	8	Land subdividers and developers (except cemeteries)
541370	7	Land surveying services
541320	7	Land use planning services
562212	8	Landfills
541320	7	Landscape architectural services
561730	4	Landscape installation, care and maintenance services
812320	4	Laundries
812310	4	Laundromats
812331	4	Laundry services, linen supply
541110	7	Law offices
811411	2	Lawn and garden equipment repair and maintenance

NAICS Code	Rate Class	Business Activity
		services
561730	4	Lawn care services
444220	2	Lawn supply stores
532490	7	Leasing equipment
532112	7	Leasing automobiles
444190	2	Lighting fixture stores
423610	1	Lighting fixtures, electric, wholesaling
532111	7	Limousine rental without driver
485320	3	Limousines for hire with driver (except taxis)
442299	1	Linen stores
448190	2	Lingerie stores
424710	1	Liquefied petroleum gas (LPG) bulk stations and terminals
454312	2	Liquefied petroleum gas (LPG) dealers, direct selling
424720	1	Liquefied petroleum gas (LPG) wholesaling
424520	1	Livestock auctions
522310	6	Loan brokers' or agents' offices
522291	6	Loan companies (i.e., consumer, personal, small, student)
561622	4	Locksmith services
113310	4	Logging
517110	8	Long-distance telephone carriers (except wireless)
517310	8	Long-distance telephone resellers (except satellite)
488320	3	Longshoremen services
722410	8	Lounges, cocktail
448320	2	Luggage stores
423310	1	Lumber (e.g., dressed, finished, rough) wholesaling
444190	2	Lumber retailing yards
M		
332710	3	Machine shops
811310	2	Machine tools repair and maintenance services
423420	1	Machines, office, wholesaling
454390	8	Magazine, sales or subscriptions, door-to-door
451212	1	Magazine stands
424920	1	Magazines wholesaling
561720	4	Maid services
532420	7	Mailing equipment rental or leasing
511140	6	Mailing list compiling services
561110	4	Management services (except complete operation of business)
531312	7	Managers' offices, commercial real estate
531311	7	Managers' offices, residential real estate
561920	4	Managers, convention, trade fair or show
711410	4	Managers, entertainers, public figures, sports figures
812113	4	Manicurist services
423390	1	Manufactured (mobile) homes wholesaling
453930	2	Manufactured (mobile) home dealers

NAICS Code	Rate Class	Business Activity
531190	7	Manufactured (mobile) home parks, sites rental or leasing
31	3	Manufacturing - food, beverages, tobacco products, textiles, apparel, leather goods
32	3	Manufacturing - wood products, manufactured (mobile) homes, prefabricated (modular) buildings, paper, printing, petroleum products, chemicals, gases, dyes, plastics, synthetic rubber, synthetic fibers, fertilizer, pesticides, medicine, paint, soap, film, rubber products, clay and ceramic products, glass, cement, concrete products, mineral products, etc.
33	3	Manufacturing - metals and metal products, small arms, ammunition, farm machinery, construction machinery, industrial machinery, commercial & service machinery, office machines, heating and air-conditioning equipment, tools, engines, pumps, elevators, computer and electronic products, communications equipment, audio and video equipment, instruments, timing devices, lighting equipment, appliances, electrical equipment, batteries, wire, transportation equipment and motor vehicles, trailers and campers, aircraft and parts, military equipment, home and office furniture, household products, medical equipment and supplies, jewelry, athletic goods, toys and games, signs, musical instruments, caskets, and Misc.
713930	4	Marina
441222	8	Marine supply dealers, boat dealers
423320	1	Mason's materials wholesaling
444190	2	Masonry (block, brick, stone) dealers
238140	8	Masonry construction contractors
448120	2	Maternity shops
442110	1	Mattress stores
812220	4	Mausoleums
624210	6	Meal delivery programs
445210	1	Meat markets
424470	1	Meats and meat products wholesaling
238210	8	Mechanical construction contractors
541330	7	Mechanical engineering services
531120	7	Medical building rental or leasing
621111	6	Medical doctors' offices
423450	1	Medical equipment and supplies wholesaling
621511	6	Medical laboratories
813410	1	Membership associations, civic or social
812220	4	Memorial gardens (i.e., burial places)
561421	4	Message services, telephone answering
492210	5	Messenger service

NAICS Code	Rate Class	Business Activity
423510	1	Metals, ferrous and nonferrous, wholesaling
561990	4	Meter reading services, contract
311511	3	Milk processing
423840	1	Mill supplies wholesaling
713990	4	Miniature golf courses
531130	7	Miniwarehouse rental or leasing
722330	1	Mobile food stands
531190	7	Mobile (manufactured) home parks, site rental or leasing
453930	2	Mobile (manufactured) home dealers
532120	7	Mobile home rental, except on site
238990	8	Mobile home site setup and tie down construction contractors
484220	3	Mobile home towing services
517212	8	Mobile telephone communication carriers
236115	8	Modular house assembly and installation on site, construction
522390	6	Money order issuance services, not related to banking
453998	2	Monument (burial marker) dealers
423990	1	Monuments and grave markers wholesaling
327991	3	Monuments and tombstone, cut stone manufacturing
441221	8	Moped dealers
532292	7	Moped rental
522292	6	Mortgage banking (nondepository mortgage lending)
522310	6	Mortgage brokers' or agents' offices (independent)
812210	4	Mortuaries
721110	1	Motels
512199	4	Motion picture booking agencies
512131	4	Motion picture theaters
484110	3	Motor freight carrier, general
441210	8	Motor home dealers
532120	7	Motor home rental
811310	2	Motor repair and maintenance services
441221	8	Motor scooter dealers
423120	1	Motor vehicle parts and accessories, wholesaling
488410	3	Motor vehicle towing services
423110	1	Motor vehicles wholesaling
441221	8	Motorcycle dealers
532292	7	Motorcycle rental
811490	2	Motorcycle repair shops
561730	4	Mowing services
811112	2	Muffler repair and replacement shops
611610	6	Music instruction
451220	1	Music stores (e.g., cassette, compact disc, record, tape)
532299	7	Musical instrument rental
811490	2	Musical instrument repair shops
423990	1	Musical recordings wholesaling

NAICS Code	Rate Class	Business Activity
711130	4	Musicians, independent
N		
221210	8	Natural gas distribution systems - franchise
621399	6	Naturopaths' offices (e.g., centers, clinics)
448150	2	Neckwear stores
451130	1	Needlecraft sewing supply stores
621111	6	Neurologists' offices (e.g., centers, clinics)
519110	7	News service, syndicate
511120	6	Newsletter publishers
541840	7	Newspaper advertising representatives (independent of media owners)
711510	4	Newspaper columnists, independent (freelance)
511110	6	Newspaper publishers
424920	1	Newspapers wholesaling
451212	1	Newsstands
722410	8	Night clubs, alcoholic beverage
424990	1	Novelties wholesaling
453220	2	Novelty shops
561310	4	Nurse registries
444220	2	Nursery and garden centers
424930	1	Nursery stock (except plant bulbs, seeds) wholesaling
111421	4	Nursery stock growing
621610	6	Nursing agencies, primarily providing home nursing services
623110	6	Nursing homes
O		
621111	6	Obstetricians' offices
621340	6	Occupational therapists' offices
531120	7	Office building rental or leasing
561720	4	Office cleaning services
423420	1	Office equipment wholesaling
532420	7	Office furniture rental or leasing
442110	1	Office furniture stores
423210	1	Office furniture wholesaling
561320	4	Office help supply services
811212	2	Office machine repair & maintenance services (except communication equip.)
532420	7	Office machinery and equipment rental or leasing
423420	1	Office machines wholesaling
561110	4	Office management services
424120	1	Office supplies (except furniture, machines) wholesaling
453210	2	Office supply stores
811191	4	Oil change and lubrication shops, automotive
424710	1	Oil, petroleum, bulk stations and terminals
424720	1	Oil, petroleum, wholesaling (except bulk stations, terminals)

NAICS Code	Rate Class	Business Activity
454311	2	Oil, heating, retail
518191	7	On-line access service providers
621111	6	Oncologists' offices
236115	8	Operative builders
621111	6	Ophthalmologists' offices
423460	1	Optical goods (except cameras) wholesaling
446130	1	Optical goods stores (except offices of optometrists)
518210	7	Optical scanning services
621320	6	Optometrists' offices
621210	6	Orthodontists' offices
621111	6	Orthopedic physicians' offices
621111	6	Osteopathic physicians' (except mental health) offices
441222	8	Outboard motor dealers
811490	2	Outboard motor repair shops
541850	7	Outdoor display advertising services
451110	1	Outdoor sporting equipment stores
P		
621999	6	Pacemaker monitoring services
517211	8	Paging services
811121	2	Paint shops, automotive
444120	2	Paint stores
424950	1	Painter's supplies wholesaling
711510	4	Painters (i.e., artists), independent
238320	8	Painting, exterior and interior, construction contractors
812990-PA	8	Palm reading services
423930	1	Paper, scrap, wholesaling
812930	4	Parking garages, lots, automobile
441310	2	Parts and accessories dealers, automotive
532299	7	Party rental supply centers
445120	1	Party shops, convenience stores
621111	6	Pathologists', neuropathological, offices
561612	4	Patrol services, security
522298	8	Pawnshops
812990	4	Pay telephone equipment concession operators
513210	8	Pay television networks - franchise
621111	6	Pediatricians' offices
454390	8	Peddlers, direct selling of merchandise (door-to-door, from vehicles or stalls, street vendors)
611610	6	Performing arts schools (except academic)
517212	8	Personal communication services (PCS), communication carriers
561710	4	Pest control services
812910	4	Pet boarding services
812220	4	Pet cemeteries
812910	4	Pet grooming services
541940	7	Pet hospitals

NAICS Code	Rate Class	Business Activity
453910	2	Pet shops
424990	1	Pet supplies (except pet food) wholesaling
812910	4	Pet training services
		Petroleum – see Gas or Oil
424210	1	Pharmaceuticals wholesaling
446110	1	Pharmacies
424120	1	Photocopy supplies wholesaling
811212	2	Photocopying machine repair and maintenance services
561439	4	Photocopying services
812921	4	Photofinishing services, developing
541922	7	Photographers, commercial
541921	7	Photographers, portraits
423410	1	Photographic equipment and supplies wholesaling
532210	7	Photographic equipment rental
811211	2	Photographic equipment repair shops
443130	2	Photographic supply stores
541921	7	Photography services, studios
713940	4	Physical fitness facilities
621340	6	Physical therapy offices
621111	6	Physicians' (except mental health) offices
621399	6	Physicians' assistants' offices
621340	6	Physiotherapists' offices
532299	7	Piano rental
451140	1	Piano stores
442299	1	Picture frame shops, custom
453998	2	Picture frames, ready made - retail
424310	1	Piece goods wholesaling
451130	1	Piece goods stores
237990	8	Pier construction
237110	8	Pipeline (e.g., gas, oil, sewer, water) construction
722110	1	Pizza parlors
561310	4	Placement agencies or services, employment
561730	4	Plant and shrub maintenance services
621111	6	Plastic surgeons' offices
423930	1	Plastics scrap wholesaling
238220	8	Plumbing construction contractors - plumbers
423720	1	Plumbing equipment, fixtures, supplies wholesaling
444190	2	Plumbing supply stores
621391	6	Podiatrists' offices
561611	6	Polygraph services
561790	4	Pool cleaning
713990	8	Pool rooms
488310	3	Port facility operation
562991	4	Portable toilet renting and/or servicing
236220	8	Post office construction
445210	1	Poultry dealers

NAICS Code	Rate Class	Business Activity
444210	2	Power equipment stores, outdoor
237130	8	Power line construction
532490	7	Power washer rental or leasing
561790	4	Power washing building exteriors
624410	6	Pre-kindergarten, preschool centers
238120	8	Precast concrete product placement construction contractors
236116	8	Prefabricated building erection
444190	2	Prefabricated building dealers
323114	3	Print shops - commercial
561611	4	Private detective services
611110	6	Private schools, elementary or secondary
451110	1	Pro shops (e.g., golf, skiing, tennis)
541199	7	Process server services
621111	6	Proctologists' offices
445230	1	Produce markets
424480	1	Produce, fresh, wholesaling
541511	7	Programming services, custom computer
711310	4	Promoters of events
		Propane - see Liquefied Petroleum Gas
531311	7	Property manager
446199	1	Prosthetic stores
561730	4	Pruning services, ornamental tree and shrub
623220	6	Psychiatric convalescent homes or hospitals
621112	6	Psychiatrists' offices
812990-PA	8	Psychic Arts (fortune tellers, palm readers, etc.)
621330	6	Psychologists' offices
541211	7	Public accountants' (CPAs) offices, certified
541219	7	Public accountants' (except CPAs) private practices
541820	7	Public relations services
423990	1	Pulpwood wholesaling
562991	4	Pumping cesspools and septic tanks
Q		
323114	3	Quick printing - duplicating
811191	2	Quick-lube shops
523999	6	Quotation services, securities
R		
721211	1	RV (recreational vehicle) parks
532120	7	RV (recreational vehicle) rental or leasing
441210	8	RV dealers
711212	4	Racetracks (e.g., automobile, horse)
541380	7	Radiation testing laboratories or services
811118	2	Radiator repair shops, automotive
517211	8	Radio paging services communication carriers
811211	2	Radio repair and maintenance services
515112	7	Radio stations

NAICS Code	Rate Class	Business Activity
562211	4	Radioactive waste collecting and/or disposal
621111	6	Radiologists' offices
541380	7	Radon testing laboratories or services
482	8	Railroads
327320	3	Ready-mixed concrete manufacturing and distributing
531190	7	Real estate (except building) rental or leasing
531210	7	Real estate agents' or brokers' offices
531320	7	Real estate appraisal services
531390	7	Real estate listing services
531312	7	Real estate property managers' offices, commercial
531311	7	Real estate property managers' offices, residential
531130	7	Real estate rental or leasing of miniwarehouses & self-storage
531120	7	Real estate rental or leasing of any nonresidential building (except miniwarehouse)
531110	7	Real estate rental or leasing of residential building (more than one dwelling unit)
237210	8	Real property (except cemetery lots) development or subdivision
326212	3	Recapping tires
451220	1	Record stores
512240	4	Recording studios, sound
713990	4	Recreational day camps (except instructional)
423910	1	Recreational equipment and supplies (except vehicles) wholesaling
532292	7	Recreational goods rental
451110	1	Recreational goods stores - retail
713940	4	Recreational sports club facilities
441210	8	Recreational vehicle (RV) dealers
532120	7	Recreational vehicle (RV) rental or leasing
721211	1	Recreational vehicle parks
441210	8	Recreational vehicle parts and accessories stores
423110	1	Recreational vehicles wholesaling
423930	8	Recyclable material, junk, wholesaling
561310	4	Referral agencies or services, employment
722330	1	Refreshment stands, mobile
493120	5	Refrigerated warehousing
562111	4	Refuse collection services
562219	4	Refuse treatment and disposal, nonhazardous
624310	6	Rehabilitation job counseling and training, vocational
451211	1	Religious book stores
532310	7	Rent-all centers, miscellaneous rental
811	2	Repair services (see type of operation)
561491	4	Repossession services
561599	4	Reservation services (e.g., airline, car rental, hotel, restaurant)

NAICS Code	Rate Class	Business Activity
623110	6	Rest, retirement homes
722110	1	Restaurants
44-45		Retail (see type of operation)
4411	8	Automobile dealers
4412	8	Other motor vehicle dealers
4413	2	Automotive parts, tire stores
442	1	Furniture & home furnishing stores
443	2	Electronics & appliance stores
444	2	Building material, garden equipment & supply dealers
445	1	Food & beverage stores
446	1	Health & personal care stores
447	1	Gasoline stations
448	2	Clothing & clothing accessories stores
451	1	Sporting goods, hobby, book & music stores
452	2	General merchandise stores
44-45	2	Miscellaneous store retailers
	2	Nonstore retailers, except peddlers
811420	2	Reupholstery shops, furniture
713990	4	Riding stables
713990	4	Rifle clubs, recreational
713940	4	Roller skating rinks
238160	8	Roof spraying, painting or coating, construction contractors
444190	2	Roofing material dealers
423330	1	Roofing materials (except wood) wholesaling
721310	1	Rooming and boarding houses
561740	4	Rug cleaning services
442210	1	Rug stores
		S
441222	8	Sailboat dealers
532292	7	Sailboat rental
713930	4	Sailing clubs
444190	2	Sand, retail
423320	1	Sand wholesaling
722211	1	Sandwich shops
424490	1	Sandwich wholesaling
562212	4	Sanitary landfills
444112	2	Satellite antenna sales & installation
811411	2	Saw repair and maintenance
321113	3	Sawmills
611	6	Schools (see type)
424460	1	Seafood (except canned, packaged frozen) wholesaling
445220	1	Seafood markets
561410	4	Secretarial services
523120	6	Securities brokers' offices
561621	4	Security alarm systems sales with installation,

NAICS Code	Rate Class	Business Activity
		maintenance, or monitoring services
561612	4	Security guard services
531130	7	Self-storage warehousing
238220	8	Septic system construction contractors
562991	4	Septic tank cleaning services
447190	1	Service stations, gasoline
562998	4	Sewer cleaning and rodding services
221320	4	Sewer systems
443111	2	Sewing machine stores, household-type
451130	1	Sewing supply stores
811430	2	Shoe repair shops
448210	2	Shoe stores (except bowling, golf, spiked)
451110	1	Shoe stores, specialty sports footwear
424340	1	Shoes wholesaling
485999	3	Shuttle services (except employee bus)
238170	8	Siding construction contractors
444190	2	Siding dealers
487210	3	Sightseeing boat operation
487110	3	Sightseeing bus operation
238990	8	Sign contractors, installation (on buildings)
234110	8	Sign erection (i.e., highway, street) contractors
541890	7	Sign lettering and painting services
522291	6	Small loan companies
722213	1	Snack bars, soda fountains, fixed location
722330	1	Snack stands, mobile
424490	1	Soft drinks wholesaling
453220	2	Souvenir shops
713940	4	Spa - health club
621340	6	Speech therapists' offices
532292	7	Sporting goods rental
451110	1	Sporting goods stores
711310	4	Sports event managers, promoters
711410	4	Sports figures' agents or managers
453210	2	Stationery stores
424120	1	Stationery supplies wholesaling
722110	1	Steak houses
423510	1	Steel wholesaling
561410	4	Stenographic services
443112	2	Stereo stores
488320	3	Stevedoring services
523120	6	Stock brokers' offices
454390	8	Street vendors (except food)
722330	1	Street vendors, food
445110	1	Supermarkets
452910	2	Superstores (food and general merchandise)

NAICS Code	Rate Class	Business Activity
621111	7	Surgeons' (except dental) offices
541940	6	Surgeons' offices, veterinary
621210	6	Surgeons', dental, offices
423450	1	Surgical supplies wholesaling
541370	7	Surveying and mapping services (except geophysical)
423490	1	Surveying equipment and supplies wholesaling
541360	7	Surveying services, geophysical
611620	6	Swimming instruction
561790	4	Swimming pool cleaning and maintenance
238990	8	Swimming pool construction contractors
453998	2	Swimming pool supply stores
423910	1	Swimming pools and equipment wholesaling
T		
448190	2	T-shirt shops, custom printed
451110	1	Tackle shops (fishing)
811490	2	Tailor shops, alterations only
722211	1	Take out eating places
812199	4	Tanning salons
423990	1	Tapes, prerecorded, audio or video, wholesaling
722410	8	Taverns (i.e., drinking places)
561440	4	Tax collection services on a contract or fee basis
541213	7	Tax return preparation services
485310	3	Taxicab services
711510	4	Taxidermists, independent
517212	8	Telecommunications carriers, cellular telephone
517110	8	Telecommunications carriers, wired
532490	7	Telecommunications equipment rental or leasing
237130	8	Telecommunications line construction (e.g., telephone, telegraph)
541618	7	Telecommunications management consulting services
517110	8	Telecommunications networks, wired
517310	8	Telecommunications resellers
238210	8	Telecommunications wiring installation contractors
513310	8	Telegram services
561422	4	Telemarketing bureaus
561421	4	Telephone answering services
561499	4	Telephone billing & collection services
541870	7	Telephone directory distribution services, door-to-door
511140	6	Telephone directory publishers
811213	2	Telephone equipment repair and maintenance services
423690	1	Telephone equipment wholesaling
561422	4	Telephone solicitation services on a contract or fee basis
443112	2	Telephone stores (including cellular)
541840	7	Television advertising representatives
443112	2	Television and radio stores
515120	7	Television broadcasting stations

NAICS Code	Rate Class	Business Activity
511120	6	Television guide publishers
517510	8	Television operations, closed circuit
532210	7	Television rental
811211	2	Television repair services
561320	4	Temporary employment services
713940	4	Tennis club facilities
561710	4	Termite control services
313210	3	Textile mills
424310	1	Textiles wholesaling
711110	4	Theaters, live theatrical production
512131	4	Theaters, motion picture
711310	4	Theatrical production managers, organizers, promoters
713110	4	Theme parks, amusement
453310	2	Thrift shops, used merchandise
561599	4	Ticket agencies, amusement, sports, theatrical, travel
444190	2	Tile stores, ceramic
423990	1	Timber and timber products (except lumber) wholesaling
115310	4	Timber valuation
321114	3	Timber, structural, treating
561599	4	Time share exchange services, condominium
441320	2	Tire dealers, automotive
811198	2	Tire repair shops (except retreading), automotive
326212	3	Tire retreading, recapping or rebuilding
423130	1	Tires, motor vehicle, wholesaling
541191	7	Title companies, real estate, abstract
524127	8	Title insurance carriers, real estate, direct
424940	1	Tobacco products wholesaling
453991	2	Tobacco stores
325992	3	Toner cartridges rebuilding
487110	3	Tour bus, scenic and sightseeing, operation
561520	4	Tour operators
713990	4	Tourist guide services
721199	1	Tourist homes
812331	4	Towel supply services
488410	3	Towing services, motor vehicle
562910	4	Toxic material removal contractors
451120	1	Toy stores
811310	2	Tractor, farm or construction equipment repair and maintenance
532490	7	Tractor, farm or garden, rental or leasing
811411	2	Tractors, lawn and garden repair and maintenance services
561920	4	Trade show managers, organizers, promoters
531190	7	Trailer park or court, residential
532120	7	Trailer rental or leasing
811113	2	Transmission repair shops, automotive

NAICS Code	Rate Class	Business Activity
562111	4	Trash collection services
561510	4	Travel agencies
721211	1	Travel trailer campsites
441210	8	Travel trailer dealers
561730	4	Tree services, planting, trimming, removal
453998	2	Trophy shops
532120	7	Truck rental or leasing
811111	2	Truck repair shops, general
447190	1	Truck stops
488490	3	Trucking terminals, independently operated
811118	2	Tune-up shops, automotive
811490	2	Tuning and repair of musical instruments
532220	7	Tuxedo rental
561410	4	Typing services
U		
621512	6	Ultrasound imaging centers
238910	8	Underground tank removal construction contractors
812210	4	Undertaker services
812331	4	Uniform supply services
448190	2	Uniform stores (except athletic)
451110	1	Uniform stores, athletic
812112	4	Unisex hair stylist shops
811420	2	Upholstery (except motor vehicle) repair services
561740	4	Upholstery cleaning services
451130	1	Upholstery materials stores
811121	2	Upholstery shops, automotive
621111	6	Urologists' offices
441120	8	Used car dealers
423110	1	Used cars wholesaling
453310	2	Used merchandise stores (except pawnshops)
423140	1	Used parts, motor vehicle, wholesaling
V		
721214	1	Vacation camps
443111	2	Vacuum cleaner stores, household-type
452990	2	Variety stores
445230	1	Vegetable markets
424480	1	Vegetables, fresh, wholesaling
454210	8	Vending machine distributors, sellers of products
541940	7	Veterinary services
811211	2	Video cassette recorder (VCR) repair services
713120	8	Video game arcades (except gambling)
713290	8	Video poker, gambling - PROHIBITED
532210	7	Video recorder rental
532230	7	Video tape rental stores
451220	1	Video tape stores
541921	7	Video taping services, special events

NAICS Code	Rate Class	Business Activity
446191	1	Vitamin stores
561421	4	Voice mailbox services
621340	6	Voice pathologists' offices
W		
238320	8	Wall covering or removal construction contractors
444120	2	Wallpaper and wall coverings stores
493110	5	Warehousing and storage, general merchandise
493130	5	Warehousing, farm products (except refrigerated)
493120	5	Warehousing, refrigerated
531130	7	Warehousing, self storage, miniwarehouses
562112	4	Waste collection services, hazardous
562111	4	Waste collection services, nonhazardous solid
221320	4	Waste collection, treatment, and disposal through a sewer system
562213	8	Waste (except sewage) treatment facilities,
811490	2	Watch repair shops without retailing new watches
448310	2	Watch shops
811412	2	Water heater repair and maintenance services
237110	8	Water main and line construction
532292	7	Water ski rental
561990	4	Water softener services
221310	4	Water supply systems
237110	8	Water well drilling construction contractors
424490	1	Water, bottled (except water treating), wholesaling
812990	4	Wedding chapels (except churches), wedding planning
541921	7	Wedding photography services
561730	4	Weed control and fertilizing services (except crop)
812191	4	Weight loss centers, non-medical
713940	4	Weight training centers
811310	2	Welding repair services
237990	8	Wharf construction
488310	3	Wharf operation
811118	2	Wheel alignment shops, automotive
532291	7	Wheel chair rental
42	1	Wholesale (see type of product)
423	1	- Durable goods
424	1	- Nondurable goods
448150	2	Wig and hairpiece stores
424990	2	Wigs wholesaling
561720	4	Window cleaning services
811490	2	Window shade repair and maintenance shops
444190	2	Window stores
811122	2	Window tinting, automotive
442291	1	Window treatment stores
561422	4	Wire services (telemarketing services), floral
423990	1	Wood products (e.g., chips, posts, shavings, ties)

NAICS Code	Rate Class	Business Activity
		wholesaling
561410	4	Word processing services
488410	3	Wrecker services (towing services), motor vehicle
238910	8	Wrecking, buildings or other structures, construction contractors
X		
541380	7	X-ray inspection services
621512	6	X-ray laboratories, medical or dental
423450	1	X-ray machines and parts, medical and dental, wholesaling
Y		
713930	4	Yacht basins, operation
713930	4	Yacht clubs
532292	7	Yacht rental without crew
424310	1	Yard goods, textile wholesaling
Z		
712130	4	Zoos, aquariums, wild animal parks

SECTION II. Severability. If any section, subsection, or clause of this ordinance shall be deemed to be unconstitutional or otherwise invalid, the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION III. Conflicting Ordinances. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION IV. Effective Date. This ordinance shall be enforced retroactively from and after January 1, 2008.

RICHLAND COUNTY COUNCIL

BY: _____
Joseph McEachern, Chair

ATTEST this the ____ day of _____, 2008.

Michielle R. Cannon-Finch
Clerk of Council

First Reading:	April 22, 2008 (tentatively)
Public Hearing:	May 20, 2008 (tentatively)
Second Reading:	May 6, 2008 (tentatively)
Third Reading:	May 20, 2008 (tentatively)