

DOING BUSINESS IN RICHLAND COUNTY

Contractors

- It is essential for contractors to know in what jurisdiction their work is performed in order to accurately report their gross revenues and deductions to each city/ county requiring a business license. See <http://www.richlandmaps.com/rcgeoportal>.
- Contractors must have a current, valid occupational license from the State LLR.
- All contractors (and subcontractors) doing business in Richland County are required to have a business license. Building permits cannot be obtained without a current business license.
- Contractors must have decals on each company vehicle to indicate that a current business license has been obtained.
- A contractor obtaining a contract to do work must obtain its business license based upon the gross amount of the contract before work commences. If the contract extends past December 31, the business license must still be renewed, but only revenue from change orders during the year should then be reported.
- Contractors doing work not under a specific contract, such as service work, must obtain their business licenses based upon the gross revenue of that work from the previous year.
- Contractors located in Richland County who do work outside of Richland County in a city or county which does not require a business license are entitled to receive a discounted rate on that work if the gross revenue from that work exceeds \$2,000.
- Contractors located in Richland County who do work covered by a *paid* Richland County building permit, whether or not they themselves pull the permit, are able to claim the amount of the contract covered by that building permit as a deduction against the reported gross revenue.
- Contract amounts reported for building permits must be adjusted to reflect change orders. If building permits are not adjusted and the increase paid for, the business license revenue must be increased by the amount of the change orders.