

**CITY OF SPARTANBURG
BUSINESS LICENSE ORDINANCE
2008**

Sec. 1. License Required

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the limits of the City of Spartanburg, South Carolina, is required to pay an annual license fee for the privilege of doing business and obtain a business license as herein provided.

Sec. 2. Definitions

The following words, terms and phrases, when used in this ordinance, shall have the meaning ascribed herein:

“*Business*” means a calling, occupation, profession, or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly.

“*Charitable Purpose*” means benevolent, philanthropic, patriotic, or eleemosynary purpose which does not result in personal gain to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization. A charitable organization shall be deemed a business subject to a license tax unless the entire net proceeds of its operation, after necessary expenses, are devoted to charitable purposes. Compensation in any form to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

“*Classification*” means the division of businesses by major groups as provided in Appendix A. In the event that a certain business cannot be located in Appendix A, the Business License Official shall assign to it a classification.

“*Commercial Property*” is all property classified by County Assessor as commercial property, excluding homes that are used primarily as residential

properties. If the same entity owns more than one property, one license will be required with all gross rental income. Owner will be required to attach list identifying all properties.

Exemptions: Commercial properties that are owner-occupied by the same entity. Single-family homes and multi-family residential properties of four or less units will not be required to obtain a license.

Calculation for partial year license fee. (Businesses who began the previous year) In the event the amount reported is for less than a full year, the fee shall be based upon a calculation of the prior year's actual gross revenues plus a calculation on the difference between the actual and the estimated gross revenue.

"Conference Center" shall be a facility providing multiple accommodations for guests, including but not limited to, hotel, meeting space, restaurants, shops and retail establishments for the sale of alcohol.

"Gross Income" means that every person liable for the payment of a license tax under this chapter based upon gross receipts, in make application for a License, shall include and report the gross amount of all receipts from all business done in whole or in part within the City during the preceding calendar year, or in the case of fiscal year taxpayers, during the fiscal year that ended in the preceding calendar year, and the amount of tax shall be computed thereon unless otherwise provided herein. No license based on gross receipts, or otherwise, shall be issued except upon oath of the applicant that the applicant's report of gross receipts, or otherwise, conforms to the books and records of the applicant's business and with the report or return of such gross receipts, or otherwise, for the corresponding period made or to be made to the Internal Revenue Service of the United States, the South Carolina Department of Revenue or the Insurance Commissioner of the State, as the case may be. In addition to the foregoing information the Application shall contain the Social Security Number and/or the Federal Employer's Identification Number.

"Insurance Agents" is defined as any person representing an insurance company, society or association licensed by the state, having an agent in the state and doing a business. Soliciting business, servicing business

already written or making adjustments by himself or others either in a local or itinerant capacity shall obtain a business license on gross commissions.

“Insurance Companies” are those businesses except as to fire insurance in which “gross premiums” means gross premiums collected (1) on policies on property or risks located in the municipality, and (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced, or serviced by the insurance company’s office located in the municipality or by the insurance company’s employee doing business within the municipality or by the office of the insurance company’s licensed or appointed producer (agent) located in the municipality or by the insurance company’s licensed or appointed producer (agent) doing business within the municipality. As to fire insurance, “gross premiums” means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality. Gross premiums shall include new and renewal businesses without deductions for any dividend, credit, return premiums or deposit.

Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality. Declining rates shall not apply.

<u>Life, Health and Accident</u>	0.75% of Gross Premiums
<u>Fire and Casualty</u>	2.75% of Gross Premiums
<u>Title Insurance</u>	2% of Gross Premiums

Brokers for Fire and Casualty Insurers -non-admitted:

As to brokers for non-admitted fire and casualty insurers, “gross premiums” means gross premiums collected by or for fire and casualty insurers not licensed in South Carolina

(1) on policies on property or risks located in the municipality and/or (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for,

produced or serviced by a broker located in or doing business within the municipality. Brokers shall provide, with their payment of the tax, a copy of the report required by the State Department of Insurance showing the locations of the property or risks insured..... 2% of Gross Premiums

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies and brokers for non-admitted fire and casualty insurers shall be payable on or before May 31 in each year without penalty. Pursuant to S.C. Code §5-7-300, the agreement with the Municipal Association of South Carolina on file with the Clerk for collection of current and delinquent license taxes from insurers and brokers is approved.

“Municipality” means the City of Spartanburg, South Carolina.

“Person” means any individual, firm, partnership, LLP, LLC, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

“Real Estate Agents” is every person engaged in the business of selling or offering for sale, buying or offering to buy, negotiating the purchase, sale or exchange of real estate as agent of another for compensation or in the business of leasing or renting or offering to lease or rent real estate, as agent of another for compensation, or in the business of soliciting or negotiating loans on real estate as agent for another for a commission, brokerage, or other compensation, shall be held to be engaged in the business of real estate agent or agency.

“Sexually Oriented Businesses” are those businesses defined in Section 511.2 of the Zoning Ordinance of the City of Spartanburg, May 1999, as amended.

Sec. 3. Purpose and Duration

The business license levied by this ordinance is for the purpose of providing such regulation as may be required for the business subject

thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall expire on December 31. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by Council.

Sec. 4. License Fee

a. The license fee shall be due and payable on or before the last day of February of each year, except in cases where a person shall begin a new business enterprise. Then, the license fee is due and payable prior to opening.

b. A separate license shall be required for each place of business and for each classification or business conducted at one place. 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 year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. 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 that is discontinued.

c. The license fee for all nonresident business (businesses operating within the City limits, but having no permanent location within the City limits) shall be doubled.

Sec. 5. Registration Required

a. The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; *provided*, a new business shall be required to have a business license prior to operation within the Municipality.

b. Application shall be on a form provided by the License Official which

shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed appropriate to carry out the purpose of this ordinance by the License Official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross income figures.

c. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes on business property due and payable to the Municipality have been paid.

d. Insurance agents and brokers shall report the name of each insurance company for whom they issue policies.

Sec. 6. Deductions, Exemptions, and Charitable Organizations

a. No deductions from gross income shall be made except income from business done wholly outside of the Municipality on which a license tax is paid to some other municipality or a county, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to State or federal law. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.

b. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by State or federal law. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State or federal law, and no person shall be relieved of liability for payment of any other tax by reason of application of this ordinance.

c. Charitable organizations which have exemptions from state and federal income taxes shall be exempt from a business license tax only in cases where the sponsors, organizers, directors, trustees, or persons who exercise ultimate control of the organization receive no part of the proceeds of operation, and all proceeds are devoted to charitable purposes as defined

by this ordinance. Payment of necessary costs of operation and wages to non-management employees will not disqualify a charitable organization from exemption.

Sec. 7. False Application Unlawful

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this ordinance.

Sec. 8. Display and Transfer

a. All persons shall display the license issued to them on the original form provided by the License Official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Municipality. In instances where multiple vehicles are used by the business, copies must be made and displayed in each vehicle.

b. A change of address must be reported to the License Official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the License Official and compliance with zoning and building codes. Failure to notify the License Official of a change of address shall invalidate the license. A business license shall not be transferable and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Sec. 9. Administration of Ordinance

The License Official shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the municipal attorney, assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

All licenses shall be subject to all ordinances and regulations of the City in effect at the time any license is issued or that may be thereafter adopted by City Council. City Council in its discretion may revoke any license issued to any person without refund of any part of the tax paid. The license tax for any business, occupation or profession not herein provided for may be fixed by the City Manager and/or License Official. This ordinance shall remain in effect, from year to year hereafter until otherwise modified or repealed.

Sec. 10. Inspection and Audits

a. For the purpose of enforcing the provisions of this ordinance the License Official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.

b. The License Official shall make systematic inspections and random audits of all businesses within the Municipality to insure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the License Official shall not release the amount of license taxes paid or the reported gross income of any person by name without written permission of the licensee. Statistics compiled by classifications are public records.

Sec. 11. Assessments, Payment under Protest, Appeal

a. If a person fails to obtain a business license or to furnish the information required by this ordinance or the License Official, the License Official shall examine such records of the business or any other available records as may be appropriate, and conduct such investigations and statistical surveys as the License Official may deem appropriate to assess a license tax and penalties as provided herein.

b. A notice of assessment shall be served by certified mail. An application for adjustment of the assessment may be made to the License Official within five (5) days after the notice is mailed or the assessment will become final. The License Official shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.

c. A final assessment may be appealed to the municipal Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to Council.

Sec. 12. Delinquent License Fees, Partial Payment

a. For non-payment of all or any part of the correct license fee, the License Official shall levy and collect on March 1st 5%. Then, the penalty will be 15% on April 1st with the late penalty increasing five (5%) per month. Penalties shall not be waived. If any license fee remains unpaid for sixty (60) days after its due date, the License Official shall issue a municipal summons.

b. New businesses that do not pay a license fee prior to beginning work within the City limits shall be penalized 15% for not obtaining a license.

Sec. 13. Notices

The License Official may, but shall not be required to, mail written notices that license fees are due. If notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Sec. 14. Denial of License

The License Official shall deny a license to an applicant with the application is incomplete, contains a misrepresentation, false or misleading statements, evasion or suppression of a material fact, or when the activity

for which a license is sought is unlawful or constitutes a public nuisance per se. A decision of the License Official shall be subject to appeal to City Council as herein provided. Denial shall be written with reasons stated.

Sec. 15. Suspension or Revocation of License

A business license may be or shall be suspended or revoked when the License Official determines:

a. A license has been mistakenly or improperly issued or issued contrary to law;

b. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance; or

c. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or

d. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or

e. A licensee has engaged in an unlawful activity or nuisance related to the business; the License Official shall give written notice to the licensee or the person in control of the business within the municipality by personal service or certified mail that the license is suspended pending a hearing before City Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special City Council meeting within thirty (30) days from the date of service of the notice, unless continued by agreement. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

f. A licensee in violation of any other City Ordinance including the failure of making payments of fees or taxes.

Sec. 16. Appeals to Council

a. Any person aggrieved by a decision, final assessment, revocation, suspension, or a denial of a business license by the License Official may appeal the decision to the City Council by written request stating the reasons therefore, filed with the License Official within ten (10) days after the payment of the assessment under protest or notice of denial is received. Payment under protest shall be a condition precedent to appeal.

b. An appeal or a hearing on revocation shall be held by the municipal Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice, unless continued by agreement. At the hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council shall govern the hearing. Council shall by majority vote of members present render a written decision based on findings of fact and application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

c. No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

Sec. 17. Permission to use streets required

It shall be unlawful for any person to construct, install, maintain or operate in, on, above or under any street or public place under control of the municipality any line, pipe, cable, pole, structure or facility for utilities, communications, cablevision or other purposes without a consent agreement or franchise agreement issued by the municipal council by ordinance which prescribes the term, fees and conditions for use.

Sec. 18. Consent, franchise or business license fee required

The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by State law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license fees unless specifically provided by the franchise or consent agreement.

Sec. 19. Confidentiality

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of the license ordinance.

Sec. 20. Violations

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to the maximum amount allowed by state law or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

Sec. 21. Separability

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

Classification	Inside City Limits		Outside City Limits	
	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof
Accountants	27.50	2.75	55.00	5.50
Advertising	55.00	2.75	110.00	5.50
Agents, agencies & representatives	55.00	2.75	110.00	5.50
Amusement rides-minaturekiddie rides only	55.00	2.75	110.00	5.50
Architects	27.50	2.75	55.00	5.50
Athletic exhibitions, clubs or gymnasiums	55.00	5.50	110.00	11.00
Attorneys	27.50	2.75	55.00	5.50
Auctioneers	27.50	2.75	55.00	5.50
Automotive Industries				
(a) Auto sales, accessories & repairs	110.00	0.72	220.00	1.44
(b) Motor vehicle repair shops	27.50	2.75	55.00	5.50
(c) Motor vehicle storage	55.00	5.50	110.00	11.00
(d) Motor vehicle parking lot	55.00	5.50	110.00	11.00
(e) Franchise auto dealers	110.00	0.71	220.00	1.42
Bail Bondsman	110.00	1.65	220.00	3.30
Bakeries, bakery agents & distributors (wholesale)	220.00	0.55	440.00	1.10
Barber Shops	27.50	2.75	55.00	5.50
Beauty Parlors	27.50	2.75	55.00	5.50
Billiard or poolrooms	82.50	5.50	165.00	11.00
Boarding houses	16.50	1.65	33.00	3.30
Bottlers & soft drink distributors	220.00	0.82	440.00	1.64
Bowling Alleys	55.00	1.65	110.00	3.30
Brokers dealing in:				
(a) Stocks, bonds & securities	55.00	1.65	110.00	3.30
(b) Cotton Broker	5.50	1.37	11.00	2.74
(c) Commodity futures	275.00	1.65	550.00	3.30
(d) Goods, wares, merchandies, etc.	55.00	1.65	110.00	3.30

Classification	Inside City Limits		Outside City Limits	
	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof
Cemeteries	110.00	2.20	220.00	4.40
Chiropractors	27.50	2.75	55.00	5.50
Circuses, carnivals, or exhibitions	220.00	5.50	440.00	11.00
Civil engineers	27.50	2.75	55.00	5.50
Claim agents or adjusters	27.50	2.75	55.00	5.50
Commercial Property	55.00	1.65	110.00	3.30
Coin-operated machines	55.00	0.82	110.00	1.64
Coin-operated machines agents	110.00	2.75	220.00	5.50
Collection agents	27.50	2.75	55.00	5.50
Contractors	55.00	1.10	110.00	2.20
Corporate Headquarters				
Coupon sales	110.00	11.00	220.00	22.00
Credit Bureaus	55.00	2.75	110.00	5.50
Dairies & milk dealers	27.50	1.65	55.00	3.30
Dance halls	55.00	5.50	110.00	11.00
Dancing academies or instructors	27.50	2.75	55.00	5.50
Data Processing	27.50	1.65	55.00	3.30
Day Cares & Private Schools	16.50	1.65	33.00	3.30
Delivery outside the City	110.00	5.50		
Dental Laboratories	27.50	2.75	55.00	5.50
Dentists	27.50	2.75	55.00	5.50
Directory selling & delivering	330.00	5.50	660.00	11.00
Doughnuts	27.50	2.75	55.00	5.50
Dry cleaners	55.00	2.75	110.00	5.50
Electrical repair shop	27.50	2.75	55.00	5.50
Elevators	55.00	1.10	110.00	2.20
Express Companies	275.00	2.75	550.00	5.50
Filling Stations	27.50	1.65	55.00	3.30
Finance Companies & Money Lenders	330.00	1.10	660.00	2.20
Florists	27.50	2.75	55.00	5.50
Foundries or machine shops	55.00	2.75	110.00	5.50
Funeral homes or Undertakers	165.00	1.65	330.00	3.30
Classification	Inside City Limits		Outside City Limits	

	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof
Furniture Repair Shops	27.50	2.75	55.00	5.50
Gasoline, motor oil, & fuel oil dealers	55.00	1.65	110.00	3.30
Glass contractors	55.00	1.10	110.00	2.20
Golf course (miniature) & driving range	27.50	1.65	55.00	3.30
Granite, marble or monument dealers	55.00	2.75	110.00	5.50
Holding, Investment & Development Companies	55.00	1.65	110.00	3.30
Hotels & motels	55.00	1.65	110.00	3.30
Hotels & Conference Centers	220.00	1.65	440.00	3.30
Ice dealers or manufacturers	330.00	1.10	660.00	2.20
Ice Cream Dealers, Manufacturers & Truck Sales	55.00	1.65	110.00	3.30
Insurance Agents (see Profession)				
Interior decorators	55.00	1.10	110.00	2.20
Jewelry & watch repairing	27.50	2.75	55.00	5.50
Job Printing	27.50	1.65	55.00	3.30
Laboratories	27.50	2.75	55.00	5.50
Landscape Gardeners	27.50	2.75	55.00	5.50
Laundries & Linen Supply Services	27.50	2.75	55.00	5.50
Laundry Machines	165.00	2.75	330.00	5.50
Manicurists	27.50	2.75	55.00	5.50
Manufacturing:				
(a) Textile Mills, Feed, Flour, & Grain Mills	55.00	1.10	110.00	2.20
(b) Manufacturing not otherwise classified	\$0-50,000	55.00		
	\$50,000-100,000	110.00		
	\$100,000-150,000	165.00		
	\$150,000-200,000	220.00		
	\$200,000-250,000	275.00		
	\$250,000-500,000	550.00		
	\$500,000+	797.00		
Music Stores	27.50	1.65	55.00	3.30

Classification	Inside City Limits		Outside City Limits	
	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof	Base Fee on \$2,000 in Gross Receipts	Fee for each additional \$1,000 or fraction thereof
Newspapers:				
(a) Daily	110.00	1.10	220.00	2.20
(b) Weekly	27.50	2.75	55.00	5.50
Paving	55.00	1.10	110.00	2.20
Peddlers/Solicitors	330.00	2.75	330.00	2.75
Photographers	27.50	2.75	55.00	5.50
Physicians & Surgeons	27.50	2.75	55.00	5.50
Plumbing, gas & steam fitting	55.00	1.10	110.00	2.20
Profession	27.50	2.75	55.00	5.50
Radio & TV Stations	55.00	1.10	110.00	2.20
Railroads	1375.00	0.00	1375.00	0.00
Real Estate agents or agencies	55.00	1.65	110.00	3.30
Repair Shops & repairing	27.50	2.75	55.00	5.50
Restaurants, café, & lunch	55.00	1.65	110.00	3.30
Roofers	55.00	1.10	110.00	2.20
Schools, Beauty & Business	55.00	1.10	110.00	2.20
Selling:				
(a) Retail	27.50	1.65	55.00	3.30
(b) Wholesale	110.00	0.82	220.00	1.64
Service Industry	27.50	2.75	55.00	5.50
Shoemakers & repair shops	27.50	2.75	55.00	5.50
Shoe shine	5.50	1.10	11.00	2.20
Sign Erection & Repairs	55.00	1.10	110.00	2.20
Sign Painters	27.50	1.65	55.00	3.30
Skating Rinks	27.50	1.65	55.00	3.30
Surveyors	27.50	2.75	55.00	5.50
Termite & insect exterminators	55.00	5.50	110.00	11.00
Theatres	82.50	3.30	165.00	6.60
Tree Surgeon	27.50	2.75	55.00	5.50
Veterinary surgeons	27.50	2.75	55.00	5.50
Warehouse, Storage, or refrigeration	110.00	5.50	220.00	11.00
Welding	27.50	2.75	55.00	5.50