

Locating or Relocating a Business – Step by Step

To relocate a business to South Carolina, following the steps outlined. If you are relocating a business, i.e., you want to incorporate your business under the laws of South Carolina, refer to Starting a Business.

Step 1 -- Registering your business

If your business is not a sole proprietorship or partnership and have physical presence in South Carolina, you will need to register the business with the Secretary of State. The various entity types are as follows:

- Corporations
- Professional Corporations
- Statutory Close Corporations
- Non-Profit Corporations
- Limited Liability Companies
- Limited Liability Partnerships
- Limited Partnerships

Presence usually means that there is a physical business location or warehousing of goods in South Carolina.

If you are locating a business in South Carolina you will register as a foreign business, i.e., as a business that is already incorporated under the laws of another state or country. Registering the business with the Secretary of State will enable the business to use the South Carolina court system. The courts may be needed to enforce contracts, collect debts, etc. If you are relocating the business to South Carolina, refer to Starting a Business.

If your business is not one of the entity types listed above and you're not a sole proprietorship or partnership, you may need to file under a Fictitious Name.

To register your business go to <https://businessfilings.sc.gov/businessfiling>

As a result of registering the business with the Secretary of State, you will receive Articles and a Certificate that can be used as evidence that the business is registered in South Carolina.

Sole proprietorships and partnerships do not register with the Secretary of State.

Step 2 – If you have employees:

Withholding tax

If the employee is working in South Carolina, regardless of where he/she is a resident, the income earned in South Carolina is taxed by South Carolina. If a South Carolina resident is earning wages in a state that does not have a state income tax, the withholding should be for South Carolina. To establish a withholding account with the Dept. of Revenue, go to <https://dor.sc.gov/>

Unemployment tax – For Profit

South Carolina for-profit businesses are required to establish an unemployment tax account with the Department of Employment and Workforce (DEW). To register for an unemployment account go to [SUITS](#)

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New Hires

The South Carolina Illegal Immigration and Reform Act requires all employers to verify the legal status of new employees and prohibits the employment of any worker who is not legally in this country and authorized to work. SCLLR is in charge of enforcing this law - for more information, visit SCLLR. Here is the link for this form: [E-Verify Form](#)

In addition to completing and maintaining the federal employment eligibility verification form, more commonly known as the Form I-9, all South Carolina employers **must** within three business days after employing a new employee:

- Verify the employee's work authorization through the E-Verify federal work authorization program administered by the U.S. Department of Homeland Security. Employers may no longer confirm a new employee's employment authorization with a driver's license or state identification card.

Go to uscis.gov/e-verify Phone (888) 464-4218 Email: E-Verify@dhs.gov

All employers must report all newly hired and rehired employees to the [Child Support Services Division](#) (CSSD) of the [South Carolina Department of Social Services](#). This information will be used to ensure that non-custodial parents live up to their financial responsibilities to their children. By working together, the CSSD and employers can reduce the burden on our nation's taxpayers and provide a better life for our nation's children.

Decreasing the tax burden needed to fund government programs benefits all state residents. When children are receiving public assistance, State and Federal Laws allow the CSSD to collect the child support owed to the children and use these monies to reimburse the State for the public assistance payments. Most important of all, timely child support payments to families who are not receiving public assistance can prevent dependence on welfare programs in the future.

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Federal Welfare Reform) requires employers to report the following data elements for each newly hired or rehired employee **within 20 days**:

- Employer Name

- Employer Address
- Employer Federal Identification Number
- Employer Phone Number (optional)
- Employee Name
- Employee Address
- Employee Social Security Number
- Employee Date of Birth
- Employee Date of Remuneration (first day of work) ***New Requirement**

New Hire information submitted by employers will only be used for purposes prescribed by law, including:

- Establish and enforce child support orders
- Detect Unemployment Benefits overpayments and fraud
- Detect Workers' Compensation overpayments and fraud
- Detect overpayments and fraud in other government programs, such as Welfare and Food Stamps

For more information contact the [Child Support Services Division](#) (CSSD) of the [South Carolina Department of Social Services](#).

Step 3 -- Sales Tax

Sales tax is imposed on the sale of goods and certain services in South Carolina. *Use tax* is imposed on goods and certain services purchased out of state and brought into South Carolina or on which no sales tax has been paid.

The statewide sales and use tax rate is 6%. Counties may impose an additional local sales and use tax if voters in that county approve the tax. Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

Sales tax in South Carolina are based on where the goods a certain services are delivered, not where they are sold. You can get sales and use tax information from a manual on this page (<https://dor.sc.gov/policy/index/policy-manuals>).

To secure a Retail Sales Tax License with the Dept. of Revenue, go to <https://dor.sc.gov/>

Step 4 -- Business Personal Property Tax

Businesses are required to file a Business Personal Property Return with the county or the SCDOR annually for each business location. Business Personal Property Tax is a business tax on the furniture, fixtures, and equipment owned by the business. Examples include computers, copiers, chairs, refrigeration equipment, and shelving. You will receive a Property Tax Return (PT-100) one month after your accounting period closes. In most cases, the county in which the business is located will bill you. This is a tax that is to be reported at acquisition cost with a deduction allowed for depreciation but should never fall below 10%.

In order to submit the tax, a Business Personal Property Tax account needs to be established. The jurisdiction where to file is identified by line of business (NAICS code). In general, a business that

requires a Retail Sales Tax license will automatically receive a business personal property tax file number from the Dept. of Revenue. A service business normally registers with the county.

You can get detailed property tax information from a manual on this page (<https://dor.sc.gov/policy/index/policy-manuals>).

Step 5 – Local business license

There is no single all-encompassing State business license; however, nearly all municipalities in the state require a business license. Eight counties in SC require business licenses, including those shown below.

- Beaufort County
- Charleston County
- Dorchester County
- Horry County
- Jasper County
- Marion County
- Sumter County
- Richland County

The business will need a local business license in most of the municipalities where business is physically located and conducted. For example, if a business is physically located in the City of Columbia and does business in the Town of Irmo, business licenses are required from both Columbia and Irmo. Home-based and online businesses are required to have business licenses.

If the business is physically located in or conducts business in the unincorporated (non-city limit) area of a county, the business will need a county business license if that county is one of the counties listed above. For example, if the business has a food truck or is a contractor based in the unincorporated area of Richland County (which requires a business license) and conducts business in the City of Columbia, the business would need a Richland County business license and a City of Columbia business license.

Notes:

- If a foreign business (a business that was initially registered outside South Carolina) does not have physical presence or “substantial nexus”, the business may not need local business licenses.
- Most businesses need a business license, including home-based businesses. However, some businesses are exempt from paying the fee.
- A business license is valid only in the jurisdiction in which it was obtained.
- Business licenses are valid for the current calendar year only. Business licenses expire every December 31st.
- Every physical location requires its own business license.
- Business licenses are valid for the *current* owner only—no transfers.

- Business license fees are based upon gross revenue, type of business (indicated by the NAICS code, the federal North American Industrial Classification System), and location (in or out of the county).
- All gross revenue of a business should be reported to a jurisdiction only once. Deductions will apply if a business obtains more than one business license.

Securing Your First Business License (not to be confused with registering the business with the Secretary of State)

Sub-Step 1: Know where your business is located. Contact the Municipality and/or County where the business is located. The property tax bill or county records may be helpful. A list of the counties' contact information is included in Appendix 1.

Sub-Step 2: Pick up and complete the necessary forms: Obtain a Business License Application Form and a Clearance Form. Some municipalities and counties are online.

Sub-Step 3: Obtain the necessary approvals. Take the Clearance Form to the Zoning Division. They will route your form to the next department. Home-based businesses will not need a Fire Marshal inspection.

Businesses in commercial locations will need a Fire Marshal's inspection. The Fire Marshal will contact you to schedule an inspection.

Other possible approvals/requirements: Obtain other approvals or meet the other requirements as indicated on the Clearance Form.

Sub-Step 4: Return all applicable forms, including the New Business License Application Form and the Clearance Form (if applicable) to the municipality/county office after all applicable approvals have been received and all applicable requirements have been met.

Sub-Step 5: Pay for your business license. The county office will calculate your business license fee, based upon projected or last year's gross revenues and your type of business. We will also determine whether any deductions may apply.

See: <https://www.scbos.sc.gov/Content/PDF/SCBOS/Resources/Local-Resources.pdf>

Local Resources

- **South Carolina Association of Counties** sccounties.org
A complete listing of all counties in South Carolina and includes a link to the county's website if available.
- **Municipal Directory** masc.sc
Most cities and towns require a business license. Search for municipalities and contacts using the SC Municipal Directory.

- **Municode** municode.com
Municode is an online library that contains information on licensing, permitting, zoning and ordinances for many of the towns, cities and counties in South Carolina.
- **Richland County Business Handbook** richlandonline.com
The Richland County Business Service Center has developed a Business Handbook which describes the County's various requirements to do business in Richland County
- **Michelin Development** michelindevelopment.com
Michelin Development offers free of charge access to our business expertise. This is available in all areas where we have internal expertise except for legal advice, web development, engineering, and insurance. This expertise must be problem, project, or issue specific and is for a maximum of five days.

Refer to the list of county offices (Appendix 1) for additional licensing and general information

Other Licenses, Permits and Approvals:

Zoning approval: All businesses must be zoned appropriately for their location.

Building Inspections approval: A business must have a Certificate of Occupancy and be reviewed for local Code and Americans with Disabilities Act compliance. **Fire Marshal approval:** A business must be inspected for compliance with fire codes.

Business Personal Property Taxes: All businesses with business personal property must be filing this tax accurately as well as current with all payments.

Hospitality Taxes: All businesses selling prepared or modified foods or beverages must collect and remit this tax accurately as well as current with all payments.

Local Accommodations Taxes: All businesses providing accommodations must collect and remit this tax accurately as well as current with all payments.

Hazardous Materials Permits: All businesses which may have hazardous materials must submit a Hazardous Materials Certification Page or have a Hazardous Materials Permit.

Peddlers License: Businesses, or people, selling goods door-to-door or in public places must have this license.

Precious Metals Permit: Businesses buying precious or semi-precious metals or gems from the public must have this permit.

City & County Ordinances: <https://www.municode.com/library/sc>

Municipality/County	PHONE NUMBER	WEBSITE
Abbeville County	(864) 366-5017	abbevillecountysc.com
Aiken County	(803) 642-7642	aikencountysc.gov
Allendale County	(803) 584-2572	allendalecounty.com
Anderson County	(864) 231-2213	andersoncountysc.org
Bamberg County	(803) 245-5191	bambergcountysc.gov
Barnwell County	(803) 259-3266	barnwellcountysc.us
Beaufort County**	(843) 255-2270	bcgov.net
Berkeley County	(843) 723-3800	berkeleycountysc.gov
Calhoun County	(803) 874-2435	calhouncounty.sc.gov
Charleston County**	(843) 202-6080	charlestoncounty.org
Cherokee County	(864) 487-8505	cherokeecountysc.com
Chester County	(803) 385-5133	chestercounty.org
Chesterfield County	(843) 623-2535	chesterfieldcountysc.com
Clarendon County	(803) 435-0135	clarendoncountygov.org
Colleton County	(843) 549-5221	colletoncounty.org
Darlington County	(843) 398-4100	darcosc.com
Dillon County	(843) 774-1400	dilloncounty.sc.gov
Dorchester County**	(843) 832-0018	dorchestercounty.net
Edgefield County	(803) 637-4000	edgefieldcounty.sc.gov
Fairfield County	(803) 712-6502	fairfieldsc.com
Florence County	(843) 665-3173	florenceco.org
Georgetown County	(843) 545-3063	georgetowncountysc.org
Greenville County	(864) 467-7100	greenvillecounty.org
Greenwood County	(864) 377-1500	co.greenwood.sc.us
Hampton	(803) 914-2100	hamptoncountysc.org
Horry County**	(843) 915-5620	horrycounty.org
Jasper County**	(843) 717-3657	jaspercountysc.org
Kershaw County	(803) 425-1500	kershaw.sc.gov
Lancaster County	(803) 285-1565	mylancastersc.org
Laurens County	(864) 984-5199	laurenscountysc.org
Lee County	(803) 484-5341	leecountysc.org
Lexington County	(803) 359-8000	lex-co.sc.gov
Marion County**	(843) 423-8238	marionsc.org
Marlboro County	(843) 661-4850 ext. 131	marlborocounty.sc.gov
McCormick County	(864) 852-2231	mccormickcountysc.org
Newberry County	(803) 321-2100	newberrycounty.net
Oconee County	(864) 638-4245	oconeesc.com
Orangeburg County	(803) 533-6173	orangeburgcounty.org
Pickens County	(864) 898-5856	pickens.sc.us
Richland County**	(803) 929-6000	richlandonline.com

Saluda County	(864) 445-4500	saludacounty.sc.gov
Spartanburg County	(864) 596-2055	spartanburgcounty.org
Sumter County**	(803) 774-1660	sumtercountysc.org
Union County	(864) 429-1600	countyofunion.org
Williamsburg County	(843) 355-9321ext. 5300	williamsburgcounty.sc.gov
York County	(803) 684-2341	yorkcountygov.com

****Denotes the counties that require business licenses, some counties may require certain business types (ex. a home based business) to register for a license. Since laws and/or ordinances do periodically change, it is up to the individual to do their due diligence and contact the county where the business is operating to determine if the business needs a business license.**