



Office Use Only:

Tax Map # _____

Permit # _____ Clerk _____

Short Term Rental Application

Permitting Office (864-232-CARE (2273))

The cost of the permit is **\$40.00**, make checks payable to the City Of Greenville.

Mailing Address: P.O. Box 2207, Greenville, SC 29602

With the growth of the “sharing economy,” the City is seeing an increase in residents using popular websites like Airbnb and VRBO to offer their homes for short-term rentals.

Under the City’s current zoning regulations, short-term rentals (rentals for a period of less than one month) are prohibited in residential zones R6, R9, RM-1, RM-2 and RM-3, except where allowed by Special Exception as a Bed and Breakfast.

In zones where they are permitted, short-term rentals are classified as “Visitor Accommodations” and fall into two categories:

Hotel/Motel

- Renting an entire dwelling on less than a month-to-month basis
- Requires a Short Term Rental Permit (this application)
- Allowed in C-3, C-4, S-1, and RDV
- Requires special exception permit in OD and C-2

Bed & Breakfast Inn

- Renting room(s) in an owner-occupied dwelling
- Requires an Accessory Use Permit for Home Occupation
- Allowed in OD, C-2, C-3, C-4, S-1, RDV, if the use meets the criteria set forth in City Ordinance [Section 19-4.3.3\(H\)](#)
- Requires special exception in R-6, R-9, RM-1, RM-1.5, RM-2 and RM-3

In addition to the required permits, the owner must also have a [business license](#) and must pay [accommodations tax](#).

Covenants & Restrictions*

The applicant affirms that all information submitted with this application; including any/all supplemental information is true and correct to the best of their knowledge and they have provided full disclosure of the relevant facts. The applicant affirms that the structure which is the subject of this application is, or is not, restricted by any covenant or contract that is contrary to, conflicts with, or prohibits, the requested activity.

In the event the applicant is not the property owner, the applicant affirms that s/he has made due inquiry of the property owner concerning the existence of any such covenants or restrictions.

If the planning office has actual notice *that a restrictive covenant or contract* is contrary to, conflicts with, or prohibits the requested activity, the office must not issue the permit unless the office receives confirmation from the applicant that the restrictive covenant or contract has been released by action of the appropriate authority, property holders, or by court order.

To that end, the applicant hereby affirms that the tract or parcel of land subject of the attached application *is ___ or is not ___ restricted by any recorded covenant that is contrary to, conflicts with, or prohibits the requested activity.

*Indicates Required Field

*Date _____

*Rental Property Address _____ Space/Unit _____

*Mailing Address (if different) _____

*Property Owner Name _____ *Property Owner Phone _____

*Property Owner Email _____

*Type of Structure ___ Single Family Home ___ Multifamily (Apartment/Condo) ___ Duplex

*Rental Type ___ Individual Room ___ Entire House or Unit

*Rental Duration ___ Daily ___ Weekly ___ Monthly

*Owner occupied during rental? ___ Yes ___ No

Additional Information? _____

*Applicant Name (print) _____ *Applicant Phone _____

*Applicant Email _____

*Applicant Signature _____



Office Use Only:		License #	
Entered By:		PIN #	
C/O Number:		Control #	
Business License Classification Rate #			

Business License Application

Note: All Debit/Credit Card Payment's will be charged a 2.65% Service Fee.

Online calculator: revenue.greenvillesc.gov

- **New Businesses** must obtain a business license prior to beginning operation.
- **Business Licenses Expire April 30th Each Year.**
- **RENEWAL BUSINESS LICENSES** Must Be Paid in Full **by the Last Day of April** to Avoid Penalties.

1. Application Type: <input type="checkbox"/> New <input type="checkbox"/> Renewal <input type="checkbox"/> Ownership Change <input type="checkbox"/> Location Change <input type="checkbox"/> Out of Business (Closing date)									
2. Inside City of Greenville give Physical Address: (If not located in the city put N/A)						3. In City Business Open date:			
4. NAICS Code & Business Description (Required): https://www.naics.com/search/									
5. Business Name: (Doing Business As)					6. FEIN or S.S Number: (Required)				
7. Corporate Name:				8. Ownership Type: <input type="checkbox"/> Corp <input type="checkbox"/> Indiv. <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Partn					
9. Business Mailing address, Suite, City, State, Zip:						10. Bus. Phone:			
11. Email of Responsible Contact:						12. Number of Employees:			
13. Name of owners and/or officers and titles:									
14. Minority Status: (Optional) <input type="checkbox"/> Aleut <input type="checkbox"/> Hispanic <input type="checkbox"/> Asian <input type="checkbox"/> Eskimo <input type="checkbox"/> African American <input type="checkbox"/> Native American <input type="checkbox"/> Caucasian Female <input type="checkbox"/> East Indian									
15. ALCOHOL INFORMATION Does this business have an Alcohol Beverage Licensing (ABL) License? <input type="checkbox"/> NO <input type="checkbox"/> YES									
NO – Does this business plan to apply for an ABL during the coming year? <input type="checkbox"/> NO <input type="checkbox"/> YES					Hours of Operation:				
YES – Give ABL License number:			Expiration Date:		Consumption: <input type="checkbox"/> Off – Premise <input type="checkbox"/> On – Premise				
16. Do you own or lease any coin-operated amusement machines? <input type="checkbox"/> Own <input type="checkbox"/> Lease – If Lease from whom?									
Number of Machines		Number of stickers		X \$12.50ea = \$		Type of Machines - Attach listing			
17. Calculation of Tax - Select appropriate status:						Gross		License Tax	
A. <input type="checkbox"/> New Business: Give total estimated gross receipts for the balance of the year.		Gross Estimate:		\$		\$			
B. <input type="checkbox"/> Renewal Business - Established (Existing) Business: Give total gross receipts from last calendar year.		Gross Revenue:		\$					
C. Resident Businesses Only Allowable Ordinance Deductions Satisfactory proof of the deduction must be attached to application to be allowed				\$ -					
D. Total (adjusted) Gross Receipts B minus C.				\$		\$			
						Sub-Total License Tax		\$	
E. Penalties due for late filing if applicable						Penalties		%	
F. Resident Business ONLY 2% Discount for early filing by 3/31. Fee cannot go below base tax fee of license due.						2% Early Discount		\$ -	
G. License Tax Due (Ways to calculate – Online calculator: revenue.greenvillesc.gov or use the provided worksheet located on reverse side with instructions).						Total Tax Due		\$	
Credit Card (Optional) <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> Discover <input type="checkbox"/> Amex						CREDIT CARD SERVICE FEE 2.65%		\$ +	
By signing this form, I acknowledge that I will be charged a 2.65% Service Fee in addition to my total license tax						Total Tax Due		\$	
Credit Card # (Optional)				Exp. Date:		CV Code			
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, personal property taxes on business property, and other monies due and payable to the Municipality have been paid. The license official or other authorized agent of the City of Greenville is empowered to inspect, 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.									
Applicant/Preparer Name (Print first and last name)						Phone Number:			
Applicant/Preparer Signature:						Date:			
Applicant/Preparer Email (REQUIRED):									

**Application cannot be emailed

**Fax: 864-467-5715

**Phone: 864-232-CARE (2273)

Always check our website for the latest version of this application.

Business License – Revenue Div. 206 S Main St 4th Floor
P.O. Box 2207 Greenville, SC 29602

Rev 1/14/2022 JAB

Please go to calculator to assist you in calculating your tax fee. revenue.greenville.gov

Example of how to calculate only. Rate Class 3 with **\$101,500,000** Gross.

EXAMPLE: HOW TO CALCULATE LICENSE TAX FEES – CLASS 3 Resident					
Gross within Tier	Gross tier of business	Divided by \$1,000	Dollar rate per \$1,000	Declining steps %	Total Fee per Tier
\$2,000	\$2,000	Base Fee			\$50.00
\$9,998,000	\$9,998,000	\$1,000	1.70	100%	\$16,996.60
\$15,000,000	\$15,000,000	\$1,000	1.70	75%	\$19,125.00
\$75,000,000	\$75,000,000	\$1,000	1.70	50%	\$63,750.00
\$100,000,000	\$1,500,000	\$1,000	1.70	25%	\$637.50
Total Gross	\$101,500,000				
Total Tax Fee:					\$100,559.10

Example of how to calculate only. Rate Class 9.91 Commercial Property with **\$50,000,000** Gross. **Note:** On Commercial Property the first \$5,000 gross you must file for a business license application but there is no tax fee. On \$10,000 you pay the base tax fee. Then Calculate the remaining gross through the tiers.

EXAMPLE: HOW TO CALCULATE LICENSE TAX FEES – CLASS 9.91 Commercial Property					
Gross within Tier	Gross tier of business	Divided by \$1,000	Dollar rate per \$1,000	Declining steps %	Total Fee per Tier
\$10,000	\$10,000	Base Fee			\$75.00
\$9,990,000	\$9,990,000	\$1,000	1.80	100%	\$17,982.00
\$15,000,000	\$15,000,000	\$1,000	1.80	75%	\$20,250.00
\$75,000,000	\$24,992,000	\$1,000	1.80	50%	\$22,500.00
\$100,000,000		\$1,000	1.80	25%	
Total Gross	\$50,000,000				
Total Tax Fee:					\$69,808.00

RATES PER CLASSIFICATION

Rate Class	Resident Base Fee	Resident Rate Per Thousand	Non-Resident Base Fee	Non-Resident Rate Per Thousand	Declining Step Range		Amount Between Gross Tiers
Class 1	\$40.00	\$1.60	\$80.00	\$3.20	\$0	\$2,000	\$2,000
Class 2	\$45.00	\$1.65	\$90.00	\$3.30	\$2,001	\$10,000,000	\$9,998,000
Class 3	\$50.00	\$1.70	\$100.00	\$3.40	\$10,000,001	\$25,000,000	\$15,000,000
Class 4	\$55.00	\$1.75	\$110.00	\$3.50	\$25,000,001	\$100,000,000	\$75,000,000
Class 5	\$60.00	\$1.80	\$120.00	\$3.60	\$100,000,001	\$200,000,000	\$100,000,000
Class 6	\$65.00	\$1.85	\$130.00	\$3.70			
Class 7	\$70.00	\$1.90	\$140.00	\$3.80			
Class 9.30	\$200.00	\$0.95	\$400.00	\$1.90	Auto Dealers – 441110 & 441120		
Class 9.71	\$100.00	\$2.50	\$200.00	\$5.00	Drinking Place – NAICS Code 722410		
Class 9.72	\$75.00	\$1.80	\$150.00	\$3.60	Full-Service Restaurant Closing before Midnight (Serves Alcohol) 722511		
Class 9.73	\$85.00	\$2.35	\$170.00	\$4.70	Full-Service Restaurant Closing after Midnight (Serves Alcohol) 722511		
Class 9.80	\$150.00	\$0.75	\$300.00	\$1.50	Manufacturer – NAICS Code 310000, 320000, 330000		
Class 9.91	\$75.00	\$1.80	-	-	Commercial Property		

PENALTY TIERS

NEW BUSINESS PENALTIES		RENEWAL BUSINESS PENALTIES	
10%	First month without Business License	10%	If filed or postmarked on May 1st
20%	Second Month without Business License	20%	If filed or postmarked on June 1st
30%	Third Month without Business License	30%	If filed or postmarked on July 1st
40%	Fourth Month without Business License	40%	If filed or postmarked on August 1st
50%	Fifth Month without Business License	50%	If filed or postmarked on September 1st
Maximum Annual Penalty Caps at 50%		Maximum Annual Penalty Caps at 50%	
All penalties are a percentage of, and added to, the license tax Businesses that fail to purchase the license after formal notification shall be subject to a Uniform Summons.			

Reminders

- Please complete business license application in full.
- **Allowable Ordinance Deductions:** Deductions from your gross revenues are allowed if you are a resident business that a business license has been paid to another municipality. The deduction is limited to the gross revenues that were reported on that license. **Satisfactory proof of this deduction must be attached to this application before the deduction will be allowed.** A business may deduct sales, use, or excise taxes if these amounts are included in the total gross revenues amount reported.
- **If you are no longer in business, please indicate in writing and return this application.**

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 **Phone: 864-232-CARE (2273)

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 P.O. Box 2207 Greenville, SC 29602

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Local Accommodations Fee Return

Mail To: City of Greenville
Revenue Department
PO Box 2207
Greenville, SC 29602-2207

Retail License Number or Use Tax Registration Number	FEI Number or SS Number	Period Ended
Business Name:		
If area is blank, fill in name and information above		

Important: This return covers the period through the last day of the month and becomes **DELINQUENT** on the 21st day of the following month.

1.	Net Accommodations Amount (From Line 3, Column C, State Sales, Use Accommodations and Local Option Tax Return Form ST-388)	
2.	Fee Rate	X .03
3.	Total Fee Due	
4.	Penalty (2% of the Fee due for each month outstanding)	
5.	Total Due (Add line 3 and 4)	

This return reports Accommodations Fees for the month of _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and complete return.

Taxpayer signature _____

Owner, Partner or Title _____

Daytime Phone Number _____

Date _____

For Office Use Only
