

## **City of Columbia Business Licenses** *for artists*

The City of Columbia Business License Division assists business owners in obtaining their business license as well as a multitude of other services. They issue permits for various events such as group events, single event permits, garage sales, busker permits, extended operating hours permits and vehicles for hire permits.

### **Contact Information:**

Mailing Address: P.O. Box 147, Columbia, SC 29217  
Physical Address: 1339 Main Street (1st Floor), Columbia, SC 29201  
Phone: 803-545-3345 | Fax: 803-988-8025  
Office Hours: Mon-Fri - 8:30 a.m.- 5:00 p.m.

### **Business License Ordinance:**

<https://www.columbiasc.net/depts/business-licensing/docs/extprod002939.pdf>

### **Application for a New Business License:**

<https://www.columbiasc.net/business-licensing/new>

### **Retail License (artist)** (Code: 077, SIC Code: n/a, other)

*for artists that will only sell work in spaces like the Columbia Art Center or other gallery shows where buyers contact artists directly.*

-Home address inside the City of Columbia:  
\$24.20 for gross receipts below \$10,000  
\$1.20 additional for each additional \$1,000 in sales (or fraction thereof)

-Home address outside the City of Columbia:  
\$48.40 for gross receipts below \$10,000  
\$2.40 additional for each additional \$1,000 in sales (or fraction thereof)

Upon renewal, the licensee will need to show paid taxes indicating income.

### **Profession License, Artist** (Code: G99, SIC Code: 8949)

*for artists that take commissions for work or do other work as an artist*

-Home address inside the City of Columbia:  
\$42.35 for gross receipts below \$5,000  
\$1.80 additional for each additional \$1,000 in sales (or fraction thereof)

-Home address outside the City of Columbia:  
\$84.70 for gross receipts below \$5,000  
\$3.60 additional for each additional \$1,000 in sales (or fraction thereof)

### **Information on State Retail Licenses:**

<https://dor.sc.gov/tax/registration/faq>

-One time fee of \$50 and form SCDOR-111