

## RATES FOR 2020

### **RESIDENT RATES**

In Town Businesses

Based on total gross as reported on Federal or  
State Income Tax Return

### **NON-RESIDENT RATES**

Out of Town Businesses

Based on total gross earned in the Municipal Limits  
of Clemson only

Type of Business	RATE CLASS	\$0 - \$,2000 Minimum	ALL OVER \$2000 Rate per Thousand Or Fraction thereof		RATE CLASS	\$0 - \$2000 MINIMUM	ALL OVER \$2,000 Rate perThousand Or fraction thereof
Car Rental, Retail Stores (check specific), Solid Waste Collection, General Rental, Repair Svcs (machinery, appliance, etc)	1	\$25.00	\$1.10		12	\$50.00	\$2.20
Mfg., Restaurants, Printing, Hotels, Surveyors, Engineering, Architects, Delivery, Retail Stores(check specific)	2	\$30.00	\$1.15		22	\$60.00	\$2.30
Pest Control, Lawn Care, Janitorial, Medical, Dental, Accounting, Artists, Fitness, Computer Svcs.	3	\$35.00	\$1.20		32	\$70.00	\$2.40
Lending, Credit Intermediation, Consulting, Photography, Advertising	4	\$40.00	\$1.25		42	\$80.00	\$2.50
Information Services, Internet Publishing and Broadcasting	5	\$45.00	\$1.30		52	\$90.00	\$2.60
Bail Bonds, Insurance, Barber, Beauty, Parking Lots	6	\$50.00	\$1.35		62	\$100.00	\$2.70
Real Estate, Attorney, Investment Advisory	7	\$55.00	\$1.40		72	\$110.00	\$2.80
Contractors	8.1	\$45.00	\$1.30		8.1A	\$90.00	\$2.60
Peddler	8.61	\$100.00	\$2.00		8.61	\$200.00	\$4.00
Seasonal Vendor	8.62	\$10.00	\$2.00		8.62	\$20.00	\$4.00
Lounge	8.93	\$150.00	\$2.00				

### **DECLINING RATES**

Declining Rates apply in all Classes for income in excess of \$1,000,000

GROSS IN MILLIONS	PERCENT OF CLASS RATE FOR EACH ADDITIONAL \$1,000
0 - 1	100%
1 - 3	90%
Over 3	80%

**Amusement Machines**  
State Mandated.....\$12.50 per machine