Town Council Meeting

Tuesday, May 2, 2023 at 6:00 pm

MEETING LOCATION

1313 Bridge Street, St. Matthews SC 29135

1. **Call to Order**
   Mayor Helen Glover-Carson
2. **Agenda**
   a. **Prayer and Pledge of Allegiance**
   b. **Approval of Prior Meeting Minutes**
   c. **Approval of the Agenda**
   d. **Acceptance of the Police and Fire Reports**
3. **Citizens Input**
   Each Citizen must sign in and has up to 3 minutes to speak to matters on the Agenda or matters related to the Town of St. Matthews.

4. **Mayor and Council News**
   a. **Recognition of Town Employees**
   b. **Town Council News**
5. **Motions Period (Town Council)**
6. **Ordinance - 2023-1 2nd Reading (Final)**
   Authorizing and Directing the Town of St. Matthews, St. Matthews SC to enter into an intergovernmental agreement relating to South Carolina Local Revenue services; to participate in one or more Local Revenue Service Programs; to Execute and Deliver one or more participant program supplements; and other matters relating thereto.

7. **Old Business**
   a. **Capital Projects Update**
   b. **Demolition Projects Update**
   c. **Redistricting Update**
   d. **Purple Martin Festival Update**
   e. **Playground Equipment Update**
   f. **New Police Vehicles Update**
   g. **New Town Signage Update**
8. **New Business**
   a. **SCIIP/RIA Grant - Update**
   b. **MASC - Elected Officials Institute of Government (Council Graduate)**
   c. **MASC Annual Meeting - July 27th - 30th (Greenville SC)**
   d. **MSW - RFP Deadline Dates**
   e. **Blood Drive - May 22nd 2023**
   f. **Facilities Use Form**
   g. **St. Matthews Community Garden Grand Opening - May 10th 2023**
   h. **St. Matthews High School Wide Reunion Request**

    i. **Update on Ongoing Litigation - ES**
    j. **Personnel Matter - ES**
9. **Report of the Town Administrator**
    a. **Chief of Police Report**
    b. **Fire Chief - Report**
    c. **Maintenance Supervisor - Report**
10. **Executive Session**
    a. **Update on Ongoing Litigation**
    b. **Personnel Matter**
11. **Adjourn**

Contact: Rosyl Warren (townofstmatthews@windstream.net 803-874-2405) | Agenda published on 04/27/2023 at 6:53 PM

Town of St. Matthews

Town Council Meeting Minutes

Tuesday, April 04, 2023, at 6:00 p.m.

1313 Bridge Street, St. Matthews, SC 29135

Council Members Present:
Mayor Helen Glover-Carson
Virgil Jacobs
William "Webb" Carroll
Eloise Shuler-Guinyard
Deidre Prickett
Sharon Bennett
Marla Riley

Also Present:
Rosyl Warren, Town Administrator
Rosalind Johnson, Town Clerk/Treasurer
Gregory Sandlin, Fire Chief
Michael Smalls, Police Chief
Gregory Wilson, Maint. Supervisor

The Mayor called the meeting to order at 6:00 pm. Mr. Jacobs opened the Meeting in prayer, followed by the Pledge of Allegiance.

Mayor Glover-Carson entertained a motion to accept the prior Meeting Minutes. It was moved by Mr. Jacobs and seconded by Mr. Carroll. The motion was carried unanimously. Ms. Warren requested that an additional item be added to the Agenda concerning Town and Country Restaurant. It was moved by Ms. Bennett and seconded by Ms. Prickett. The motion was carried unanimously.

The Mayor entertained a motion to approve the Meeting Agenda. It was moved by Mr. Jacobs and seconded by Ms. Bennett. The motion was carried unanimously.

The Police, Fire, and Animal Control Reports were accepted as information.

The Mayor acknowledged and welcomed those persons attending the Meeting.

Citizens Input

Mr. Jacobs gave recognition for the Calhoun County High School State Basketball Championship signs placed at the entrances into the Town.

Ms. Archie-Simmons, the Town is looking great and especially around Lake Inspiration. However, she was concerned about when the street signs would be put up.

Mayor and Council News

Recognition of Town Employees: The Mayor acknowledged the birthdays of Town Employees for April: Ms. Warren on April 4th, Mr. Sandifer on April 6th, Ms. Prickett on April 29th, and Ms. Rivers on April 29th.

Town Council News: Mayor Glover-Carson is working with Ms. Terri Parker on the Food Share Program to provide meals to the surrounding areas. Ms. Parker is working to raise a garden for the community. The Mayor stated that a young physician is potentially looking to live and raise his family in the St. Matthews area.

Ms. Bennett recognized the Maintenance Department for cleaning up the pile of dirt on Milligan Circle.

Mr. Carroll stated he is pleased with all the Town improvements.

Ms. Shuler-Guinyard was concerned about a tree near the West End Cemetery blocking the road view.

Ms. Prickett is seeking help finding a place for a potential restaurant in St. Matthews.

Resolution to Proclaim April as Fair Housing Month: The Mayor entertained a motion to accept the Resolution to adopt April as Fair Housing Month. It was moved by Mr. Jacobs and seconded by Ms. Shuler-Guinyard. The motion was carried unanimously.

Motions Period (Town Council): None Distributed to Administration

Ordinance: The Mayor entertained a motion for 1st Reading by Title Only the ordinance to change the name of a new tax program relating to South Carolina Local Revenue. It was moved by Ms. Prickett and seconded by Mr. Carroll. The motion was carried unanimously.

Old Business

Ms. Warren appreciated all the birthday love shown to her.

Capital Projects Update: Hardee Construction highly advised that the Town Hall be closed on

April 06, 2023, due to having the parking lot paved. Mr. Wilson gave an update on the Penny Sales Tax Project that is currently going on at Lake Inspiration, the Town Hall, and the Municipal Court building. Ms. Shuler-Guinyard asked about having the guardrails painted along F.R. Huff Drive and having the gazebo top lowered. Ms. Prickett would like to have the garbage picked up on Pool Circle.

Demolition Projects-Update: Ms. Warren spoke with Dr. Addison and is waiting for quotes for the abatement process to remove the asbestos. Another option is to have a building inspector condemn the structures; they would have a unique way of tearing them down.

Redistricting Process: South Carolina Revenue and Fiscal Affairs drafted a map for the redistricting.

Purple Martin Festival Update: Great planning, and there will be an elected official's float. Also, the dancing horses will be performing.

Playground Equipment Update: Two quotes were given for Game Time and Play World. Ms. Warren will make the final decision on which playground equipment to purchase.

Ethics Commission Filing Deadline: The deadline is March 30th, 2023.

New Police Vehicles: Officer Lewis completed the Police Academy. Cadet Darby is in her third week of training at the Academy and has five more weeks before graduation. Cadet Washington is in the process of starting her four weeks of Pre-Academy. A new certified officer will be starting soon. The Police Department purchased two new Ford Interceptors from Georgia.

Landscaping Bids-Update: Three individuals placed bids; each was given a designated work area. Mr. Heckle decided to relinquish his contract.

New Town Signage Update: A new lighted Wall sign will be placed at the Town Hall. Ms. Warren and Ms. Johnson had training on the software for using the new LED sign.

Town and Country Restaurant: Ms. Warren and Mr. Wilson spoke with Mr. Mohammed Hloubi about his concerns. Mr. Mohammed Hloubi would like to negotiate a price for purchasing the parking lot where his restaurant is located. Ms. Warren will inform him that the Town decided not to sell the parking lot. In addition, Ms. Warren will contact Dominion Energy concerning more lighting around Town and Country Restaurant.

New Business

WMC Steel Project - Jay Cates, Water System, Inc.: Provided expertise and knowledge to develop a sewer use ordinance to support Pre-treatment requirements for the Town of St. Matthews. The sewer Use Ordinance is needed to allow WMC Steel to expand the production of its facility and create additional jobs for the facility. SCDHEC and the Environmental Protection Agency require the sewer use ordinance and pretreatment program to protect the domestic wastewater treatment facility that services the Town of St. Matthews, SC. Headworks analysis will be included to develop local limits for WMC Steel. Federally regulated limits have already been established through the Categorical classification of this facility. The proposed quote for this project is $37,400, and WMC Steel will pay $20,000.00. The Town portion is estimated at $17,400. The Mayor entertained a motion to move forward with the WMC Steel project. It was moved by Ms. Prickett and seconded by Mr. Carroll. The motion was carried, and Ms. Shuler-Guinyard opposed the motion.

Utility Update and Upgrade - Rob Watson, Ferguson Waterworks: The current water meter system hasn't been upgraded since 2015. The software was by a third party and now using Sensus Analytics which has 98.5 percent greater readings. The Mayor entertained a motion to have the Utility Upgraded by Ferguson Waterworks. It was moved by Mr. Jacobs and seconded by Ms. Shuler-Guinyard. The motion was carried unanimously.

Waste Management Contract Renewal: Town Council requested a new RFP for services. Waste Management cannot exercise an extension without a rate increase to offset these rising costs. Ms. Warren will put together a bid packet.

Dominion Energy-Land Donation: The document will be turned over to the Town Attorney for review.

Town Hall Parking Lot: A citizen requested the use of the Town Hall parking lot on April 08, 2023 to have a yard sale.

Employee of the Quarter: Ms. Vibudulu was selected as Employee of the Quarter for her hard work and dedication to the Town.

John Ford High School Association Reunion-Invitation: Town Council members received an invitation in their packets. The reunion dates are June 30 through July 1, 2023.

Personnel Matter-Police Department ES: Will be discussed in Executive Session.

Report of the Town Administrator

Chief of Police: No Response

Fire Chief Report: The Fire Department was awarded the Be Safe Grant for $13,500.00.

Maintenance Supervisor Report: Mr. Wilson spoke with Cody from Calhoun County about updating the street signs. He also spoke with the individual responsible for spraying the Town, and he will have a map of the areas that need to be sprayed.

Mayor Glover-Carson entertained a motion to go into Executive Session to discuss a Personnel Police Department matter. It was moved by Mr. Carroll and seconded by Ms. Prickett. The motion was carried unanimously.

Council reconvened its Public Session at approximately 8:00 pm. Mayor Glover-Carson entertained a motion to adjourn the Meeting. It was moved by Mr. Jacobs and seconded by Ms. Shuler-Guinyard. The motion was carried unanimously. The Meeting was adjourned at approximately 8:10 p.m.

Minutes submitted by:

R Johnson

Rosalind Johnson, Town Clerk/Treasurer

Town of St. Matthews

Special Called Meeting

Monday April 17th 2023 at 6:00 p.m.

1313 Bridge Street, St. Matthews SC 29135

Council Members Present:
Mayor Helen Glover-Carson
Virgil Jacobs
William "Webb" Carroll
Deidre Prickett
Eloise Shuler-Guinyard
Marla Riley
Sharon Bennett

Also Present:
Rosyl Warren, Town Administrator
Michael Smalls, Police Chief

The Mayor called the Meeting to order at 6:00 p.m. Mr. Jacobs opened the Meeting in prayer followed by the Pledge Allegiance. The Mayor requested to add two additional items for Executive Session; Lake Inspiration and Personnel Handbook. Mayor Glover-Carson entertained a motion to go into Executive Session to discuss a Personnel Matter with the additional items stated. It was moved by Mr. Jacobs and seconded by Ms. Prickett. The motion was carried unanimously.

Council reconvened its Public Session at approximately 6:45 p.m. with no further discussion. The Mayor entertained a motion to adjourn the Meeting. It was moved by Mr. Jacobs and seconded by Ms. Shuler-Guinyard. The motion was carried unanimously. The Meeting was adjourned at approximately 6:50 p.m.

Minutes submitted by:

RWarren

Rosyl Warren, Town Administrator

Town of St. Matthews

Special Called Meeting

Monday April 17th 2023 at 6:00 p.m.

1313 Bridge Street, St. Matthews SC 29135

Council Members Present:
Mayor Helen Glover-Carson
Virgil Jacobs
William "Webb" Carroll
Deidre Prickett
Eloise Shuler-Guinyard
Marla Riley
Sharon Bennett

Also Present:
Rosyl Warren, Town Administrator
Michael Smalls, Police Chief

The Mayor called the Meeting to order at 6:00 p.m. Mr. Jacobs opened the Meeting in prayer followed by the Pledge Allegiance. The Mayor requested to add two additional items for Executive Session; Lake Inspiration and Personnel Handbook. Mayor Glover-Carson entertained a motion to go into Executive Session to discuss a Personnel Matter with the additional items stated. It was moved by Mr. Jacobs and seconded by Ms. Prickett. The motion was carried unanimously.

Council reconvened its Public Session at approximately 6:45 p.m. with no further discussion. The Mayor entertained a motion to adjourn the Meeting. It was moved by Mr. Jacobs and seconded by Ms. Shuler-Guinyard. The motion was carried unanimously. The Meeting was adjourned at approximately 6:50 p.m.

Minutes submitted by:

RWarren

Rosyl Warren, Town Administrator

Town of St. Matthews
Post Office Box 172, 606 J. R. Huff Drive
St. Matthews, SC 29135
Phone: 803-874-2405 Fax: 803-874-4000
Email: townofstmatthews@windstream.net

Town Council Meeting
Tuesday May 2nd, 2023 at 6:00 p.m.
1313 Bridge Street (St. Matthews Municipal Court), St. Matthews, SC 29135

Call to Order – Mayor Helen Glover-Carson

Agenda

1. Prayer and Pledge of Allegiance
2. Approval of prior Meeting Minutes
3. Approval of the Agenda
4. Acceptance of Police, Fire and Animal Reports

Citizens Input

1. Each citizen must sign in and has up to **3 minutes to speak** to matters on the Agenda or matters related to the Town of St. Matthews.

Mayor and Council News

1. Recognition of Town Employees
2. Town Council News

Motions Period (Town Council) – None Distributed to Administration

Ordinance 2023-1 – 2nd *Reading (Final) – Authorizing and Directing the Town St. Matthews, St. Matthews SC to enter into an intergovernmental agreement relating to South Carolina Local Revenue services; to participate in one or more Local Revenue Service Programs; to Execute and Deliver one or more participant program supplements; and other matters relating thereto.*

Old Business

1. Capital Projects – Update
2. Demolition Projects – Update
3. Redistricting – Update
4. Purple Martin Festival – Update
5. Playground Equipment Update
6. New Police Vehicles – Update
7. New Town Signage Update

New Business

1. SCIIP/RIA Grant – Update
2. MASC – Elected Officials Institute of Government (Council Graduate)
3. MASC Annual Meeting – July 27th – 30th (Greenville SC)
4. MSW – RFP Deadline Dates
5. Blood Drive – May 22nd 2023
6. Facilities Use Form
7. St. Matthews Community Garden Grand Opening – May 10th 2023
8. St. Matthews High School Wide Reunion Request
9. Update on Ongoing Litigation - **ES**
10. Personnel Matter – **ES**

Report of the Town Administrator

1. Chief of Police - Report
2. Fire Chief - Report
3. Maintenance Supervisor - Report

Executive Session

1. Personnel Matter – Police Department

Note: ES indicates Executive Session

Adjourn

CALL TYPE	April 2023	Year-to-Date
Alarm - False	4	21
FIRE - Structure	1	15
FIRE - Vehicle	0	6
FIRE - Woods/Grass	1	22
MVA	2	16
Medical	1	19
Other	0	6
Inside Town Limits	6	43
Outside Town Limits	3	63
Illegal Burns (info only)	1	3
Total Calls	9	106

St. Matthews Police Department
Activity Summary
April 2023

Activity	# of calls	Arrest		
Alarms	28			
Animal Complaint	1			
Assaults	2			
Assist Motorist	5			
Breach of Trust/Stolen Vehicle/Property				
Burglary				
CDV				
Civil Disturbance	18			
Domestic Disturbance	5			
DUS				
Escorts/Roadblocks	2			
Follow Up	3			
Gunshots Fired in Town Limits	1			
Harrassments	1			
Hit and Run	2			
Identity Theft				
Juvenile				
Larceny				
Malicious Injury to Property				
Mental	4			
Missing Person/Runaway				
Motor Vehicle Accidents	9			
Other	4			
Noise				
PDC/Public Drunk/DUI				
Prisoner Transport	5			
Property Check (Code 6)	11			
Public Service/Welfare Check	3			
Sexual Assaults				
Shoplifting				
Simple Possessions				
Suicide Threats				
Suspicious Activity/Vehicles	17			
Traffic Stops	107			
Trespass	5			
Unknown	2			
Vandalism				
Warrant	3			
911 Hangups	12			
Assist Other Agencies	EMS	CCSO	Fire Dept	DSS
2	2		1	
Total for the Month	255			

AN ORDINANCE

AUTHORIZING AND DIRECTING THE TOWN OF ST. MATTHEWS TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO.

WHEREAS, the Town of St. Matthews (the "Municipality") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, under State law, certain business license taxes are applicable in a manner or at a rate that applies throughout the State ("Statewide Business License Taxes");

WHEREAS, such Statewide Business License Taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; and to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipal Association of South Carolina (the "Association") has previously established local revenue service programs in which the Association administers Statewide Business License Taxes on behalf of and for the benefit of participating municipalities;

WHEREAS, such local revenue service programs include a program known as the Insurance Tax Program ("ITP") that administers business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; a program known as the Brokers Tax Program ("BTP") that administers business license taxes applicable to brokers under Title 38, Chapter 45 of the S.C. Code; and a program known as the Telecommunications Tax Program ("TTP") that administers business license taxes applicable to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipality currently participates in ITP, BTP and TTP;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2023-1 on May 2nd 2023, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

WHEREAS, in connection with the enactment of the Standardization Act and the adoption of locally compliant business license ordinances, the municipalities of the State have determined that it would be advisable and prudent to update the existing local revenue service programs;

WHEREAS, in particular, the municipalities of the State have determined to establish and join

South Carolina Local Revenue Services ("LRS") by intergovernmental agreement, which among other things will administer Statewide Business License Taxes on behalf of its participants, including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP;

WHEREAS, Article VIII, Section 13(A) of the South Carolina Constitution provides that "(a)ny county, incorporated municipality, or other political subdivision may agree with the State or with any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof;"

WHEREAS, the Town Council of the Municipality (the "Council") now wishes to authorize and direct the Municipality to join LRS and to participate in one or more local revenue service programs;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of St. Matthews, as follows:

SECTION 1. Direction to Apply to and Join LRS. The form of the Local Revenue Services Agreement (the "Agreement") pursuant to which a municipality may request to participate in LRS and, if approved, become a participant is attached hereto as Exhibit A. The Administrator (the "Executive Officer") is hereby authorized and directed to apply to participate in LRS. If the Municipality's application is approved by LRS, then the Executive Officer shall execute and deliver a counterpart to the Agreement in substantially the form attached hereto. The Council hereby approves the terms and conditions of and agrees to comply with the Agreement upon the execution and delivery thereof by the Executive Officer.

SECTION 2. Participation in Local Revenue Service Programs. The Council determines that, if admitted to LRS, the Municipality will participate in the ITP, BTP and TTP. The Executive Officer is hereby authorized and directed to execute and deliver any required Participant Program Supplements (as such term is defined in the Agreement) as may be necessary to participate in such local revenue service programs.

SECTION 3. Business License Taxes Applicable to Insurance Companies. Notwithstanding anything in the Current Business License Ordinance to the contrary, the following provisions shall apply to insurance companies subject to Title 38, Chapter 7 of the S.C. Code.

a) Except as set forth below, "gross premiums" for insurance companies means gross premiums written for policies for property or a risk located within the municipality. In addition, "gross premiums" shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company's office located in the municipality, (2) the insurance company's employee conducting business within the municipality, or (3) the office of the insurance company's licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.

b) 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.

c) As to bail bonds, "gross premiums" shall exclude any amounts retained by a licensed bail bondsman as defined in Title 38, Chapter 53 of the S.C. Code for authorized commissions, fees, and expenses.

d) Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums, or deposit.

e) 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 conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.

f) The business license tax for insurance companies under Title 38, Chapter 7 of the S.C. Code shall be established at the rates set forth below. Declining rates shall not apply.

NAICS Code

524113 **Life, Health, and Accident**. 0.75% of Gross Premiums.

524126 **Fire and Casualty**. 2% of Gross Premiums.

524127 **Title Insurance**. 2% of Gross Premiums.

g) License taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

SECTION 4. Business License Tax Applicable to Brokers. Title 38, Chapter 45 of the S.C. Code (the "Brokers Act") establishes a blended premium tax rate applicable to brokers of 6 percent, comprising a 4 percent State premium tax and a 2 percent municipal premium tax, each to be collected by the South Carolina Department of Insurance. Pursuant to §§ 38-45-10 and 38-45-60 of the Brokers Act, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker's premium tax.

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

a) Notwithstanding any other provisions of the Current Business License Ordinance, the business license tax for "retail telecommunications services," as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.

b) The business license tax year for retail telecommunications services shall begin on January

1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.

c) In conformity with S.C. Code Section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.

d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

SECTION 6. No Exemption for Interstate Commerce. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an "LRS Business License Official") to act as the Municipality's business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the "Appeals Board") for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality's business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

SECTION 8. Appeals Process. With respect to the calculation, assessment, and collection of Statewide Business License Taxes, in lieu of the appeals process described in the Current Business License Ordinance, the following appeals process required by S.C. Code Section 6-1-410 shall apply:

a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days

after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.

b) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

c) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

SECTION 9. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

ENACTED IN REGULAR MEETING, this ___ day of _____, 20___.

_____

Mayor

ATTEST:

_____

Clerk

First reading: April 4th 2023

Final reading: May 2nd 2023

LOCAL REVENUE SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____ A.D., 20___, by and among the Municipal Association of South Carolina (the "Association") and all the parties who are now or may hereafter become participants ("Participants") in South Carolina Local Revenue Services, a division of the Association ("LRS"),

WITNESSETH:

WHEREAS, certain governmental functions may be more efficiently and effectively provided in cooperation with other governments, particularly when the sharing of such functions may deliver economies of scale, avoid redundancies in staffing, facilitate intergovernmental communication and coordination, benefit the citizens and taxpayers of the State by offering single points of contact, and allow retention of highly trained and specialized staff or private contractors in situations in which it would not be cost effective for a single government to retain such professionals;

WHEREAS, Article VIII, sec. 13 of the South Carolina Constitution provides that any incorporated municipality "may agree with . . . any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof," and that "[n]othing in this Constitution may be construed to prohibit the State or any of its counties, incorporated municipalities, or other political subdivisions from agreeing to share the lawful cost, responsibility, and administration of functions with any one or more governments, whether within or without this State;"

WHEREAS, S.C. Code § 4-9-41(A) provides that any "incorporated municipality ... may provide for the joint administration of any function and exercise of powers as authorized by Section 13 of Article VIII of the South Carolina Constitution;"

WHEREAS, certain municipalities in the State have determined that it would be effective and efficient to jointly perform certain functions, including without limitation the business license functions more fully described below;

WHEREAS, LRS is a division of the Association and a committee of the board of directors of the Association and will establish or continue one or more Revenue Service Programs (as hereinafter defined); and

WHEREAS, the Participants, through action of their respective governing bodies, have elected to comply with the conditions of this Agreement and to authorize LRS to perform the functions and exercise the powers herein described;

NOW, THEREFORE, for and in consideration of the mutual covenants, promises, and obligations herein contained, which are given to and accepted by each signatory hereof to the other, the parties hereto agree as follows:

Section 1. Definitions. As used in this Agreement, the following terms shall have the meanings set forth below:

(a) "Appeals Board" means the board created pursuant to Section 8 hereof for purposes of hearing and determining appeals under this Agreement.

(b) "Association" means the Municipal Association of South Carolina.

(c) "Gross Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the total amount of Impositions collected by LRS during such period.

(d) "Imposition" means any tax, fee, rate, charge, fine, penalty, or interest charge that has been lawfully imposed by a Participant and for which a Revenue Service Program has been established. Such Impositions include, without limitation, Statewide Business License Taxes.

(e) "LRS" means South Carolina Local Revenue Services, established by this Agreement.

(f) "LRS Board of Directors" means the board of directors of LRS.

(g) "LRS Business License Official" shall mean the person designated from time to time by the LRS Board of Directors to act as the business license official (as such term in used in S.C. Code §§ 6-1-400 to -420) with respect to one or more Revenue Service Programs. The LRS Board of Directors may, but need not, designate different persons as the LRS Business License Official for different Revenue Service Programs.

(h) "Participant" means a local government that has become a participant in LRS by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart.

(i) "Net Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the amount of Gross Proceeds that remain for distribution to Participants after the payment of operation and maintenance expenses (including, without limitation, LRS's compensation) for such period.

(j) "Revenue Service Programs" means any one or more programs established or continued by LRS to administer, assess, collect, and enforce Impositions. Such Revenue Service Programs may include, without limitation, programs for the administration, assessment, collection, and enforcement of Statewide Business License Taxes.

(k) "S.C. Code" means the South Carolina Code of Laws of 1976, as amended.

(l) "State" means the State of South Carolina.

(m) "Statewide Business License Taxes" means business license taxes that, pursuant to the S.C. Code, are applicable in a manner or at a rate that applies throughout the State. Such business license taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code; and such other business license taxes as may now or hereafter be made

applicable throughout the State in a manner or at a rate that has been established by State law.

Section 2. Authorization of LRS. The municipalities that are initial signatories hereto do hereby establish LRS and authorize it to perform the functions and exercise the powers described in this Agreement. The functions to be performed hereunder are more specifically described in Section 5 below and the powers to be exercised are more specifically described in Section 6 below. The Participants, regardless of their respective dates of admission to LRS, further agree as follows:

(a) The functions and powers described in this Agreement would be more efficiently and effectively performed and exercised in cooperation with other governments through LRS;

(b) The Participants shall comply with the conditions of this Agreement and, by joining LRS, shall jointly perform the functions and exercise the powers herein described by contract with LRS.

Section 3. Participation. The right to participate in LRS shall be limited to local governments within the State. A qualifying entity may become a Participant by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart. LRS shall be sole judge of whether an applicant shall be admitted as a Participant. A Participant may be suspended or expelled by the LRS Board of Directors from LRS, provided that such suspension or expulsion shall not be effective until 30 days after written notice of suspension or expulsion has been mailed to it.

Section 4. LRS Board of Directors. LRS shall be governed by a Board of Directors containing five Directors. The members of the Association's Executive Committee (comprising the President, First Vice President, Second Vice President, Third Vice President, and Immediate Past President of the Association) shall serve *ex officio* as Directors of LRS, with terms of office coterminous with their terms as officers of the Association. The President of the Association, or in his or her absence the First Vice President of the Association, shall serve as chair at meetings of the LRS Board of Directors. With respect to LRS's officers, the members of the LRS Board of Directors shall occupy the same offices as they do with respect to the Association.

Section 5. Functions of LRS. LRS may, and at the direction of and subject to the control of the LRS Board of Directors shall, establish or continue one or more Revenue Service Programs including, without limitation, for the administration, assessment, collection, and enforcement of Statewide Business License Taxes and other Impositions related to Statewide Business License Taxes. LRS's functions with respect to the Revenue Service Programs shall include, without limitation, training employees; developing resources to assist business license functions; making necessary investigations into entities or individuals subject to Impositions; developing databases for the application, calculation, allocation, and distribution of Impositions; establishing procedures for determining and calculating the amounts due as Impositions; communicating with entities or individuals subject to Impositions; collecting current and delinquent Impositions; initiating, defending, managing, resolving, and settling disputes or litigation matters that affect more than

one Participant; and acquiring, licensing, developing, improving, maintaining, and protecting software and other information technology infrastructure.

Section 6. Powers of LRS. LRS shall have the following powers:

(a) adopt bylaws for the regulation of its affairs and the conduct of its business and prescribe rules and policies and promulgate regulations in connection with the performance of its functions and duties;

(b) adopt an official seal and alter it at its pleasure;

(c) maintain an office at a place it determines;

(d) sue and be sued in its own name and plead and be impleaded;

(e) require documentation of amounts due from taxpayers, including without limitation by requiring reconciliation reports in which the taxpayer provides sufficient information to verify whether revenues of the taxpayer are appropriate for exclusion as non-municipal revenues and to determine the proper allocation of Impositions among Participants;

(f) receive, administer, and comply with the conditions and requirements of a gift, grant, or donation of property or money;

(g) acquire by purchase, lease, gift, or otherwise, or obtain options for the acquisition of, any property, real or personal, improved or unimproved, including an interest in land less than the fee thereof in conformity with state law;

(h) sell, lease, exchange, transfer, mortgage, or otherwise dispose of, or grant options for any such purposes with respect to, any real or personal property or interest therein in conformity with state law;

(i) make and execute contracts, agreements, or other undertakings with such agents, service contractors, persons, firms, corporations, and attorneys as it deems appropriate to performs its functions and exercise its powers;

(j) acquire, license, develop, improve, maintain, and protect software and other information technology infrastructure;

(k) employ professionals, support staff, attorneys, appraisers, financial advisors, and other consultants and employees as required in the judgment of LRS and fix and pay their compensation from funds available to LRS for that purpose;

(l) transact any lawful business that will aid the purposes and functions of LRS;

(m) make payments or donations, or do any other act, not inconsistent with law, that furthers the business and affairs of LRS; and

(n) do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of LRS

Section 7. Attorney-in-Fact Designation; Dispute Resolution and Conduct of Litigation. Each Participant hereby appoints LRS and its designees as its agent and attorney-in-fact to act on its behalf with respect to Impositions. As agent and attorney-in-fact, LRS shall be fully empowered to initiate, defend, manage, resolve, and settle any disputes or litigation (whether in its own name or in the name of the Participants) relating to Impositions owing or payable to one or more Participants; to pay all expenses, costs, and judgments that might be incurred against LRS when acting on behalf of its Participants for communication, investigation, negotiation, enforcement, defense, or settlement with respect to Impositions; and to take all other actions as may be necessary to administer, collect, investigate, enforce, and implement the Revenue Service Programs. Each Participant, pursuant to Rule 17 of the S. C. Rules of Civil Procedure and Rule 17 of the Federal Rules of Civil Procedure, specifically acknowledges the standing of LRS to prosecute a civil action for collection in its behalf and hereby ratifies any such action that LRS may commence.

The LRS Board of Directors may, by majority vote, authorize a third party (including without limitation the Association) to act as attorney-in-fact to the same extent as set forth in this section on behalf of the Participants.

LRS's authority to initiate, defend, manage, resolve, and settle disputes and litigation shall be subject to the following terms and conditions:

(a) If, with respect to any particular dispute, a proposed compromise or settlement would reduce the amount asserted by LRS to be payable to an individual Participant by more than ten percent (10%) of the total amount remitted by LRS to such Participant in the immediately preceding year for the relevant Revenue Service Program, then, notwithstanding subsections 7(b) and 7(c) below, LRS shall be required to secure the written consent of such Participant before compromising or settling such dispute with respect to such Participant. Otherwise, LRS shall be entitled to compromise or settle such dispute on behalf of each Participant without further authorization by such Participants beyond that contained herein.

(b) Any proposed compromise or settlement that would result in a reduction of $100,000 or less from the amount originally claimed to be due and owing by LRS may be approved or denied by LRS without separate approval by the LRS Board of Directors. The LRS Board of Directors shall, by appropriate action from time to time, designate one or more staff members or contractual counterparties who are authorized to compromise or settle such disputes.

(c) Any proposed compromise or settlement that would result in a reduction of more than $100,000 from the amount originally claimed to be due and owing by LRS must be approved or denied by the LRS Board of Directors.

(d) Any proposed compromise or settlement that would result in a waiver of penalties, interest, late charges, or other amounts owing due to late payment of an Imposition must be approved or denied by the LRS Board of Directors.

Section 8. Appeals Process. The Participants acknowledge that, pursuant to local ordinances, regulations, and rules, each Participant has its own procedures by which matters relating to the calculation, assessment, and collection of business license taxes may be appealed. With respect to Impositions subject to this Agreement, however, each Participant has enacted a local ordinance by which appeals relating to such Impositions are excluded from the otherwise applicable local ordinance. Each Participant agrees that the appeals process described in this Section shall apply to all appeals relating to Impositions subject to this Agreement. Each Participant hereby consents to the adoption of the appeals process described in this Section; specifically declares its intention that such appeals process shall be deemed an exception to its otherwise applicable local ordinances, regulations, and rules; and agrees that it has or will approve such appeals process by appropriate local action.

(a) There is hereby created a board for purposes of hearing appeals pursuant to this Section (the "Appeals Board"). The Appeals Board shall contain three members. The President of the Association, the Executive Director of the Association, and the President of the South Carolina Business Licensing Officials Association ("BLOA") shall each serve *ex officio* as members of the Appeals Board, with terms of office coterminous with their terms as officers of the Association or BLOA, as appropriate. The President of the Association, or in his or her absence the Executive Director of the Association, shall serve as chair at meetings of the Appeals Board.

(b) With respect to the calculation, assessment, and collection of Impositions, the following appeals process, as required by Section 6-1-410, shall apply.

(1) If a taxpayer fails or refuses to pay an Imposition by the date on which such Imposition is due, the LRS Business License Official may serve notice of assessment of the Imposition due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.

(2) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS

in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

(3) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

Section 9. LRS May Be Separately Organized. Hereafter, the LRS Board of Directors may determine, for corporate governance, recordkeeping, and operational purposes, that LRS should be established as a separate entity, either under the South Carolina Nonprofit Corporation Act, currently codified at Title 33, Chapter 31 of the S.C. Code, or otherwise. If the LRS Board of Directors so determines, it may take all such actions as may be necessary to organize LRS as a separate entity without further approval by the Participants, provided that such organization shall not otherwise vary or modify the terms of this Agreement except to the extent necessary to reflect the new organizational structure of LRS.

Section 10. Participation in a Revenue Service Program. A Participant may elect to participate in a Revenue Service Program by signing and delivering a separate supplement to this Agreement with respect to such Revenue Service Program (each, a "Participant Program Supplement"). The Participant Program Supplements shall be substantially identical within each Revenue Service Program. The form of the Participant Program Supplement is attached hereto as Appendix A.

Section 11. Collection of Impositions; Distributions; Payment for Services; Prohibition on Lobbying Activity.

(a) LRS shall collect, subject to the Participant Program Supplements, all Impositions subject to this Agreement.

(b) The Participants will compensate LRS for its services. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of each Participant within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Participants acknowledge that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to each Participant separately within each Revenue Service Program. Hereafter, and notwithstanding Section 13 below, the LRS Board of Directors by majority vote may amend the compensation method by giving notice to all participating Participants at least ninety days prior to the effective date of such amendment. Such amendment shall become effective after the ninety-day notice period with respect to each Participant without further action by such Participant, provided that such Participant may withdraw from participation at any time within ninety days after notice of the amendment is provided.

(c) LRS will regularly, and not less than once in each calendar quarter, distribute the Net Proceeds to Participants.

(d) No funds or personnel of LRS may be used or employed to influence any election; support or oppose any partisan organization; support or oppose the enactment, repeal, or modification of any federal or state legislation; or seek to influence any federal or state local government officials in the discharge of their official functions.

Section 12. Fiscal Year. LRS shall operate on a fiscal year from 12:01 a.m. January 1 of each year to 12:00 midnight December 31 of the succeeding year (the "LRS Year"). Application for participation, when approved in writing by LRS shall constitute a continuing contract for each succeeding LRS Year unless cancelled by LRS.

Section 13. Amendment. This Agreement may be amended by an agreement executed by those Participants constituting a majority of the Participants in LRS during the current LRS Year. In lieu of this amendment procedure, the Participants hereby appoint a 4/5 majority (i.e., at least four Directors) of the LRS Board of Directors agents to make any amendments to this Agreement that would not fundamentally alter the contemplated arrangement. Written notice of any amendment proposed for adoption by the LRS Board of Directors shall be mailed to each Participant not less than 30 days in advance. Written notice of amendments finally adopted by the LRS Board of Directors shall be mailed to each Participant not more than 30 days after adoption.

Section 14. Terms Applicable on Admission. Any entity that formally applies to participate in LRS and is accepted by LRS shall thereupon become a party to this Agreement and be bound by all of the terms and conditions hereof. A Participant may withdraw from participation by delivery of written notice of withdrawal at least 90 days prior to the end of an LRS Year, to be effective as of the end of such LRS Year.

Section 15. Term; Dissolution. LRS has been established with the bona fide intention that it shall be continued in operation indefinitely and that the contributions to LRS shall continue for an indefinite period. However, the LRS Board of Directors reserves the right at any time to terminate LRS by a written instrument to that effect executed by at least four-fifths (4/5) of the members of the LRS Board of Directors. Such written termination notice shall be delivered to each Participant no less than 120 days prior to the effective date of termination. In the event of such termination, Participant contributions shall cease as of the date of termination and the assets then remaining in the fund shall continue to be used and applied, to the extent available, for the (a) payment of claims arising prior to such termination and (b) payment of reasonable and necessary expenses incurred in such termination. Any monies or other assets thereafter remaining in LRS shall be distributed pro rata to the Participants in LRS as of the day of termination. In no event shall any such assets be returned or distributed to any individual. Upon such termination, the LRS Board of Directors shall continue to serve for such period of time and to the extent necessary to effectuate termination of LRS.

IN WITNESS WHEREOF, the Participants listed below acknowledge their participation in LRS and acceptance of obligations thereunder, by the due execution hereof, following appropriate governmental body approval, by its mayor or other duly authorized official. Further, LRS has caused these presents to be signed by its President and attested by its Vice President.

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

_____

B. Todd Glover, Executive Director

LOCAL REVENUE SERVICES, A DIVISION OF THE MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

_____

Mayor Rick Osbon, President of LRS

ATTEST:

_____

Mayor Barbara Blain-Bellamy, Vice President of LRS

PARTICIPANT SIGNATURE PAGE

TOWN OF ST. MATTHEWS, SOUTH CAROLINA

_____

Name:
Title:

ATTEST:

_____

Name:
Title: Town Clerk of St. Matthews

APPENDIX A: FORM OF PARTICIPANT PROGRAM SUPPLEMENT

WHEREAS, the Town of St. Matthews (the "Municipality") has applied for and been approved to participate in South Carolina Local Revenue Services ("LRS");

WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the "Agreement") by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

WHEREAS, pursuant to the Agreement, LRS has established Revenue Service Programs for Statewide Business Licenses and other Impositions; and

WHEREAS, the Municipality now desires to agree to participate in one or more Revenue Service Programs;

NOW, THEREFORE, the Municipality hereby agrees with LRS as follows:

Section 1. Participation in Revenue Service Programs. The Municipality hereby elects and agrees to participate in the following Revenue Service Programs: ITP, BTP and TTP.

Section 2. Term. This Participant Program Supplement is effective until December 31, 2023, and shall continue from year-to-year thereafter until terminated by either party upon notice delivered in writing given at least 90 days prior to the next upcoming December 31.

Section 3. Payment for Services. The Municipality agrees that it will compensate LRS for its services as set forth in the Agreement. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of the Municipality within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Municipality acknowledges that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to the Municipality separately within each Revenue Service Program.

Section 4. Expenses; Fund Accounting. (a) The rate for services established herein shall be inclusive of all administrative expenses of LRS, except legal expenses incurred in connection with the services rendered. Legal expenses incurred by LRS are not included in the base rate and shall be prorated to all Participants in direct relationship to the disbursements of the Revenue Service Program to which the legal expenses relate.

(b) LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Business license taxes collected for the Municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

Section 5. Special Provisions for BTP. (a) Pursuant to Title 38, Chapter 45 of the South Carolina Code of Laws (the "Brokers Insurance Statute"), the Municipality designates the Municipal

Association of South Carolina as the municipal agent to act on behalf of the municipality for the purposes of the Brokers Insurance Statute.

(b) The Brokers Insurance Statute governs the receipt from the South Carolina Department of Insurance ("DOI") and distribution to the Municipality of all municipal premium taxes from brokers for non-admitted surplus lines insurance. Upon receipt of the taxes from the DOI, LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Taxes will be disbursed to the Municipality, less the service charge herein agreed to, as collections permit.

PARTICIPANT PROGRAM SUPPLEMENT

WHEREAS, the Town of St. Matthews (the "Municipality") has applied for and been approved to participate in South Carolina Local Revenue Services ("LRS");

WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the "Agreement") by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

WHEREAS, pursuant to the Agreement, LRS has established Revenue Service Programs for Statewide Business Licenses and other Impositions; and

WHEREAS, the Municipality now desires to agree to participate in one or more Revenue Service Programs;

NOW, THEREFORE, the Municipality hereby agrees with LRS as follows:

Section 1. Participation in Revenue Service Programs. The Municipality hereby elects and agrees to participate in the following Revenue Service Programs: ITP, BTP, TTP.

Section 2. Term. This Participant Program Supplement is effective until December 31, 2023, and shall continue from year-to-year thereafter until terminated by either party upon notice delivered in writing given at least 90 days prior to the next upcoming December 31.

Section 3. Payment for Services. The Municipality agrees that it will compensate LRS for its services as set forth in the Agreement. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of the Municipality within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Municipality acknowledges that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to the Municipality separately within each Revenue Service Program.

Section 4. Expenses; Fund Accounting. (a) The rate for services established herein shall be inclusive of all administrative expenses of LRS, except legal expenses incurred in connection with the services rendered. Legal expenses incurred by LRS are not included in the base rate and shall be prorated to all Participants in direct relationship to the disbursements of the Revenue Service Program to which the legal expenses relate.

(b) LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Business license taxes collected for the Municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

Section 5. Special Provisions for BTP. (a) Pursuant to Title 38, Chapter 45 of the South Carolina Code of Laws (the "Brokers Insurance Statute"), the Municipality designates the Municipal

Association of South Carolina as the municipal agent to act on behalf of the municipality for the purposes of the Brokers Insurance Statute.

(b) The Brokers Insurance Statute governs the receipt from the South Carolina Department of Insurance ("DOI") and distribution to the Municipality of all municipal premium taxes from brokers for non-admitted surplus lines insurance. Upon receipt of the taxes from the DOI, LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Taxes will be disbursed to the Municipality, less the service charge herein agreed to, as collections permit.

Town of St. Matthews, SOUTH CAROLINA

_____

Name:
Title:

ATTEST:

_____

Name:
Title: Town Clerk of St. Matthews

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IN SUPPORT OF BERC

BLOOD EMERGENCY READINESS CORPS

Town of Saint Matthews

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