

SALES AND USE TAX RATES BY COUNTY

The States basic sales and use tax rates is five percent (5%). Currently, some counties impose local sales and use tax of one percent or two percent in addition to the state's basic rate. The combined state and local tax rates for counties located in SC are listed in the chart below. The tax rate imposed is generally based upon the location in which the sale is consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of goods sold: if different from the business location.)

Explanation of Tax Types Collected.

- (A) LOCAL OPTION TAX (5% State and 1% Local)
- (B) CAPITAL PROJECTS TAX (5% State and 1% Capital)
- (C) SCHOOL DISTRICT TAX (5% State and 1% School)
- (D) LOCAL OPTION AND CAPITAL PROJECTS TAX (5% State, 1% Local and 1% Capital)
- (E) LOCAL OPTION AND SCHOOL DISTRICT TAX (5% State, 1% Local and 1% School)

SALES AND USE TAX RATES BY COUNTY AS OF JUNE 1, 2004

COUNTY	TAX TYPE	RATE	COUNTY	TAX TYPE	RATE
Abbeville.....	A	6%	Greenwood.....		5%
Aiken.....	B	6%	Hampton.....	D	7%
Allendale.....	D	7%	Horry.....		5%
Anderson.....		5%	Jasper.....	E	7%
Bamberg.....	A	6%	Kershaw.....	A	6%
Barnwell.....	A	6%	* Lancaster.....	A	6%
Beaufort.....		5%	Laurens.....	A	6%
Berkeley.....	A	6%	Lee.....	A	6%
Calhoun.....		5%	Lexington.....		5%
Charleston.....	A	6%	McCormick.....	A	6%
Cherokee.....	C	6%	Marion.....	A	6%
Chester.....	A	6%	Marlboro.....	A	6%
Chesterfield.....	E	7%	Newberry.....	B	6%
Clarendon.....	E	7%	Oconee.....		5%
Colleton.....	A	6%	Orangeburg.....	B	6%
Darlington.....	E	7%	Pickens.....	A	6%
Dillon.....	D	7%	Richland.....		5%
Dorchester.....		5%	Saluda.....	A	6%
Edgefield.....	A	6%	Spartanburg.....		5%
Fairfield.....		5%	Sumter.....	A	6%
Florence.....	A	6%	Union.....		5%
Georgetown.....		5%	Williamsburg.....	A	6%
Greenville.....		5%	* York.....	B	6%

***NOTE:** This chart does not contain rates applicable to sales to the Catawba Indian reservation. For information relating to these rates see instructions on reverse side of Form ST-389 or contact the Department at (803) 898-5800.