

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found on our website www.sctax.org under Sales and Use > Publications.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	North Charleston	2656	Florence County	1021	Marlboro County	1035
Abbeville (City)*	2005	Ravenel	2745	Florence (City)*	2286	Bennettsville	2062
Calhoun Falls	2100	Rockville	2783	Coward	2175	Blenheim	2072
Donalds	2212	Seabrook Island	2812	Johnsonville	2446	Clio	2154
Due West	2216	Sullivans Island	2867	Lake City	2470	McColl	2576
Honea Path	2425	Summerville	2875	Olanta	2670	Tatum	2895
Lowndesville	2538			Pamplico	2689	McCormick County	1033
Ware Shoals	2944	Chester County	1012	Quinby	2735	McCormick (City)*	2582
Allendale County	1003	Chester (City)*	2139	Scranton	2810	Parksville	2692
Allendale (Town)*	2015	Fort Lawn	2304	Timmonsville	2897	Plum Branch	2722
Fairfax	2280	Great Falls	2354			Pickens County	1039
Sycamore	2889	Lowrys	2542	Hampton County	1025	Pickens (City)*	2716
Ulmers	2910	Richburg	2755	Hampton (Town)*	2380	Central	2118
Bamberg County	1005	Chesterfield County	1013	Brunson	2082	Clemson	2148
Bamberg (Town)*	2052	Chesterfield (Town)*	2142	Estill	2265	Easley	2230
Denmark	2204	Cheraw	2133	Furman	2320	Liberty	2510
Ehrhardt	2245	Jefferson	2444	Gifford	2336	Norris	2644
Govan	2346	McBee	2570	Luray	2546	Six Mile	2828
Olar	2674	Mount Croghan	2606	Scotia	2807		
Barnwell County	1006	Pageland	2686	Varnville	2932	Richland County	1040
Barnwell (City)*	2054	Patrick	2695	Yemassee	2985	Arcadia Lakes	2030
Blackville	2070	Ruby	2790	Jasper County	1027	Blythewood	2075
Elko	2255	Clarendon County	1014	Hardeeville	2384	Columbia	2160
Hilda	2408	Manning	2585	Ridgeland	2765	Eastover	2235
Kline	2466	Paxville	2698			Forest Acres	2298
Snelling	2835	Summerton	2871	Kershaw County	1028	Irmo	2434
Williston	2970	Turbeville	2905	Bethune	2064		
Berkeley County	1008	Colleton County	1015	Camden	2103	Saluda County	1041
Charleston (City)*	2129	Cottageville	2172	Elgin	2250	Saluda (Town)*	2801
Bonneau	2076	Edisto Beach	2243	Lancaster County	1029	Batesburg	2057
Goose Creek	2342	Lodge	2530	Lancaster (City)*	2482	Monetta	2602
Hanahan	2382	Smooks	2831	Heath Spring	2396	Ridge Spring	2760
Jamestown	2442	Walterboro	2940	Kershaw	2460	Ward	2942
Moncks Corner	2600	Williams	2965			Sumter County	1043
St. Stephens	2858	Darlington County	1016	Laurens County	1030	Sumter (City)*	2880
Summerville	2876	Darlington (City)*	2200	Clinton	2498	Mayesville	2594
Calhoun County	1009	Hartsville	2392	Cross Hill	2151	Pinewood	2720
Cameron	2106	Lamar	2478	Fountain Inn	2181		
St. Matthews	2855	Society Hill	2837	Gray Court	2316	Williamsburg County	1045
Charleston County	1010	Dillon County	1017	Ware Shoals	2350	Andrews	2026
Charleston (City)*	2130	Dillon (City)*	2208	Waterloo	2946	Greeleyville	2358
Awendaw	2038	Lake View	2474	Lee County	1031	Hemingway	2400
Folly Beach	2292	Latta	2494	Bishopville	2066	Kingstree	2463
Hollywood	2420	Edgefield County	1019	Lynchburg	2554	Lane	2490
Isle of Palms	2436	Edgefield (Town)*	2240			Stuckey	2864
James Island	2441	Johnston	2448	Marion County	1034		
Kiawah Island	2462	North Augusta	2653	Marion (City)*	2588		
Lincolnville	2514	Trenton	2901	Mullins	2612		
McClellanville	2573	Fairfield County	1020	Nichols	2636		
Meggett	2597	Jenkinsville	2445	Sellers	2813		
Mt. Pleasant	2609	Ridgeway	2775				
		Winnsboro	2972				

Special Notice

*If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.