



**PROPERTY PURCHASE INFORMATION**

Name of Purchaser: \_\_\_\_\_  
Address: \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Date of Purchase \_\_\_\_\_  
Property Purchase \_\_\_\_\_  
Serial/VIN Number \_\_\_\_\_ Year \_\_\_\_\_ Make \_\_\_\_\_

Seller's Information: \_\_\_\_\_  
Name of Seller: \_\_\_\_\_  
Address: \_\_\_\_\_  
Date: \_\_\_\_\_

NOTE: Payment of tax on this form requires the submission of a bill of sale and the signature of the owner.

**5% GL CODE: 14-3750**  
**6% GL CODE: 14-4750**  
**FILE #: 650-99999-7**

**CASUAL EXCISE TAX:** (Purchase from an individual)

**Non-taxable transactions**

- |                             |   |
|-----------------------------|---|
| Code                        | Reason  |
| 01 <input type="checkbox"/> | Transfer to member of immediate family - indicate relationship _____                    |
| 02 <input type="checkbox"/> | Transfer to legal heir, legatee or distributee  |
| 03 <input type="checkbox"/> | Transfer to partnership or corporation upon formation                                   |
| 07 <input type="checkbox"/> | Nonresident military personnel (Statement as to Home of Record (HOR) MUST be attached.) |

Place "X" in the appropriate box

- |                             |                   |
|-----------------------------|-------------------|
| 1. <input type="checkbox"/> | Motor Vehicle     |
| 2. <input type="checkbox"/> | Motorcycles       |
| 3. <input type="checkbox"/> | Boats             |
| 4. <input type="checkbox"/> | Motors (Outboard) |
| 5. <input type="checkbox"/> | Airplanes         |

**USE TAX:** (Purchase from an out of state retail dealer)

**Non-taxable transactions**

- |   |   |
|---|---|
| Code  | Reason  |
| 09 <input type="checkbox"/>                                     | Nonresident military personnel (Statement as to Home of Record (HOR) MUST be attached.) |
| <b>Note:</b> The sales of trucks, boats and motors are taxable. |   |
| 11 <input type="checkbox"/>                                     | Tax paid to SC registered out-of-state retailer   |

**5% GL CODE: 14-3704**  
**6% GL CODE: 14-4704**  
**FILE #: 075-99999-7**

Place "X" in the appropriate box

- |                             |               |                             |                   |                             |                    |                              |                       |
|-----------------------------|---------------|-----------------------------|-------------------|-----------------------------|--------------------|------------------------------|-----------------------|
| 1. <input type="checkbox"/> | Motor Vehicle | 4. <input type="checkbox"/> | Motors (Outboard) | 7. <input type="checkbox"/> | Semi-Trailers      | 10. <input type="checkbox"/> | Recreational Vehicles |
| 2. <input type="checkbox"/> | Motorcycles   | 5. <input type="checkbox"/> | Airplanes         | 8. <input type="checkbox"/> | Manufactured Homes | 11. <input type="checkbox"/> | Other _____           |
| 3. <input type="checkbox"/> | Boats         | 6. <input type="checkbox"/> | Trailers          | 9. <input type="checkbox"/> | Campers            |                              |                       |

If purchase is non-taxable, enter non-taxable transaction code:

Skip lines 1 through 10 (Computation of Tax) and Sign Return.

**COMPUTATION OF TAX:**

Items Not Subject to Maximum Tax or Purchased after May 31, 2007	Items Subject to Maximum Tax or Purchased Prior to June 1, 2007
Column A (6%)	Column B (5%)

ATTACH CHECK HERE

1. Sales Price.....	1. ▶ \$ _____	▶ \$ _____
2. Less Trade-In Allowance.....	2. ▶ \$ _____	▶ \$ _____
3. Balance Subject to Tax.....	3. \$ _____	\$ _____
4. Tax Due: Line 3 by tax rate of Column A, B (\$300 if subject to Max).. ** Local tax does not apply to sales that are subject to \$300.00 tax cap	4. \$ _____	\$ _____
5. Local Option Tax (1% of line 3 if applicable - list attached).....	5. \$ _____	\$ _____
6. Other Local Tax (line 3 times the applicable Local Tax Rate).....	6. \$ _____	\$ _____
7. Total Tax Due (add lines 4, 5 and 6).....	7. ▶ \$ _____	▶ \$ _____
* \$ 300.00 maximum tax does NOT apply to the purchase of a boat motor sold separately, boat trailers, trailers pulled by other than truck tractor and contents of mobile homes.	<b>6%</b>	<b>5%</b>
8. Credit for taxes paid to another state (See Instructions).....	8. \$ < _____ >	\$ < _____ >
9. Amount Due.....	9. ▶ \$ _____	▶ \$ _____
10. Total Amount Due (add line 9, column A and B).....		

Name of County or Municipality \_\_\_\_\_ County or Municipality Code \_\_\_\_\_  
(See Instructions)

Under penalty of law, I certify that the information provided herein is correct and to the best of my knowledge is true and complete.

Signature of Purchaser \_\_\_\_\_

Date \_\_\_\_\_

See reverse side

**TAX COMPUTATION FOR MANUFACTURED HOMES AND CONTENTS**

(Computation does not apply to modular homes)

**SECTION - A Compute tax on the sale of the home.**

- 1. Enter total sales price amount of home. \$ \_\_\_\_\_
- 2. Enter trade-in allowance for home. \$ \_\_\_\_\_
- 3. SUBTRACT line 2 from line 1 and enter results here. \$ \_\_\_\_\_
- 4. MULTIPLY line 3 by 35% (.35) and enter results here. \$ \_\_\_\_\_
- 5. SUBTRACT line 4 from line 3 and enter results here. \$ \_\_\_\_\_
- 6. BASIS OF COMPUTATION OF TAX ON HOME \$ \_\_\_\_\_
  - (A) If line 5 is less than or equal to 6000., enter results on line 6.  
Go to line 7.
  - (B) If line 5 is greater than 6000. and home is energy efficient (EEF), enter 6000. on line 6.  
Go to line 7.
  - (C) If Line 5 is greater than 6000. and home is non-energy efficient,
    - (1) Subtract 6000. from line 5 and enter results here \$ \_\_\_\_\_
    - (2) Multiply line C, (1) by 40% (.40) and enter results here \$ \_\_\_\_\_
    - (3) Add 6000. to line C, (2) and enter results on line 6.  
Go to line 7.
- 7. Multiply amount on line 6 by 5% (.05), enter results here and go to section B. \$ \_\_\_\_\_

**SECTION - B Compute tax on the sale of the contents of the home. (subject to local taxes)**

(Items subject to \$300.00 cap are not included in this tax computation.)

- 8. Enter the sales price for the contents of the home. \$ \_\_\_\_\_
- 9. Enter trade-in allowance for the contents of the home. \$ \_\_\_\_\_
- 10. Subtract line 9 from line 8 and enter results here. \$ \_\_\_\_\_
- 11. If delivery is made in a local tax county, multiply amount on line 10 by the state and local tax rate and enter results here. \$ \_\_\_\_\_

**Total tax due on home and contents**

- 12. Add line 7 and line 11 enter results here. \$ \_\_\_\_\_

## General Information

(Rev. 07/12/08)

The purpose of these instructions is to provide information on the remittance of casual excise tax and use tax, if any, on motor vehicles, motorcycles, boats, motors, airplanes, trailers, etc. The tax is required of transactions where the purchaser has purchased from an individual, non-retailer, or a retailer located outside of South Carolina who is not responsible for collecting sales or use tax.

The Department of Revenue publishes advisory documents on casual excise tax; sales and use tax collected by the Department and the exemptions allowed under each tax. For the most recently published information, visit the Department's website, [www.sctax.org](http://www.sctax.org)

## Use Tax

### 1. What is the use tax?

The use tax is a tax that applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina, and includes purchases from retailers made via the Internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, or when visiting another state or another country.

### 2. What is the rate for the use tax?

The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale actually takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed.

Note: Information concerning local sales and use tax rates can be found on the Department's website, [www.sctax.org](http://www.sctax.org)

### 3. Does South Carolina allow credit for taxes paid in another State?

Yes, a credit is allowed for the state and local sales or use tax due and paid in another state against the state and local use tax due in South Carolina. The credit is allowed upon proof that the sales or use tax was due and paid in the other state.

Note: For a further explanation on credit for taxes paid to another state, please visit the Department's website, [www.sctax.org](http://www.sctax.org) and refer to Department Advisory Opinions Index for Sales and Use Tax.

### 4. Which transactions are not subject to the use tax?

The following transfers of motor vehicles, motorcycles, boats, motors, airplanes, trailers, semi trailers, or pole trailers are excluded from the use tax:

- A. Purchases from outside South Carolina that have been substantially used in another state by the purchaser before being titled, registered or licensed in South Carolina. The purchaser must show proof that the property was titled, registered or licensed in another state.
- B. Purchases in which the purchaser has a receipt from an out of state retailer authorized to collect South Carolina's use tax and shows the seller has collected the tax from the purchaser.
- C. Sales to dealers for resale. The liability for tax will shift from the seller to the purchaser if the seller receives a properly completed ST-8A, "Resale Certificate", from the purchaser.
- D. Sales to qualifying nonresident military personnel, sales to the federal government, transfers to an insurance company, and sales of airplanes used in planting, cultivating or harvesting farm crops (e.g. crop dusting).

### 5. Assessment Time Limitations for Use Tax

If a person fails to pay the use tax due on a purchase, the law allows the Department to assess any use taxes due (plus interest and penalties) within:

- (1) 36 months of when the return was filed or due to be filed (whichever is later) or
- (2) 12 months of receiving information from other states, regional and national tax administration or the federal government, but no later than 72 months after the last day the use tax may have been paid without penalty.

However, the Department may assess use taxes due (plus interest and penalties) beyond these time limits if (1) there is fraudulent intent to evade the taxes, (2) the taxpayer failed to file a return, (3) there is a 20% understatement of the total of all taxes required to be shown on the return, or (4) as otherwise allowed under the law.

## Casual Excise Tax

### 1. What is casual excise tax and when is it imposed on sales of motor vehicles, motorcycles, boats, motors, or airplanes?

The casual excise tax is imposed upon the issuance of a certificate of title or other proof of ownership for every (1) motor vehicle, (2) motorcycle, (3) boat, (4) motor, or (5) airplane required to be registered, titled, or licensed. It applies only to the last sale before the application for title.

### 2. What is the Casual Excise Tax Rate and how the tax is computed?

The tax rate is 5% of the "fair market value" of the motor vehicle, motorcycle, airplane, and boat purchased. The casual excise tax is computed on the "fair market value" which is defined as (1) the total purchase price (i.e., price agreed upon by the buyer and seller) less any trade-in allowance of the motor vehicle, motorcycle, boat, motor, or airplane, or (2) the valuation shown in a national publication adopted by the Department. The casual excise tax imposed on sales of motor vehicles, motorcycles, boats, or airplanes may not exceed the \$300 maximum tax on these transactions.

However, the tax is 6% of the "fair market value" of a motor that is purchased alone (not permanently attached to the boat). Any transaction subject to the maximum tax of \$300 is taxed at a state rate of 5% and is not subject to any local tax administered and collected by the Department of Revenue on behalf of local jurisdictions. Any transaction not subject to the maximum tax of \$300 is taxed at a state rate of 6% and is subject to any local tax administered and collected by the Department of Revenue on behalf of local jurisdictions.

### 3. Who does not have to pay the Casual Excise Tax?

The following transfers of motor vehicles, motorcycles, boats, motors, or airplanes are not subject to the casual excise tax.

- Code 1. Transfers to members of the immediate family ("immediate family" is spouse, parent, child, sister, brother, grandparent, and grandchild);
- Code 2. Transfers to a legal heir, legatee, or distributee;
- Code 3. Transfers from an individual to a partnership upon formation, or from a stockholder to a corporation upon formation;
- Code 4. Transfers of motor vehicles, motorcycles, or airplanes specifically exempted by Section 12-36-2120 from the sales or use tax;

Note: For a further explanation on how Casual Excise Tax is administered, please visit the Department's website, [www.sctax.org](http://www.sctax.org) and refer to Department Advisory Opinions Index on Sales and Use Tax.

### 4. Who should complete the ST-236?

The purchaser should complete ST-236 before going to register or title the motor vehicle, motorcycle, boat, motor, or airplane.

## General Guidelines

### Special Provisions for Persons 85 or Older

For purposes of the casual excise tax, and the sales and use tax, purchases by an individual 85 years old or older who titles or registers a motor vehicle, motorcycle, boat, airplane, recreational vehicle, a trailer, semi-trailer capable of being pulled only by a truck tractor, or any other vehicle subject to the maximum tax for his own personal use is 4%, instead of 5%.

The tax rate imposed on a purchase by an individual 85 years or older who titles or registers a motor that is purchased alone (not permanently attached to the boat), pole trailer, trailer, or semi trailer capable of being pulled by vehicles other than a truck tractor or any other vehicle not subject to the maximum tax for his own personal use is subject to tax at 5% instead of 6%.

**Where Do I Pay the Use Tax or Casual Excise Tax?**

Department of Revenue Form ST-236, "Casual or Use Excise Tax Return," is used to compute the casual excise tax or use tax due on the transfer of a motor vehicle, motorcycle, boat, motor, or airplane. The tax may be paid at the Department of Revenue, or at a Department of Motor Vehicles office when registering a motor vehicle or motorcycle, or at the Department of Natural Resources when registering a boat or motor. A taxpayer may report and remit tax on an airplane by filing a Form ST-236 with the Department of Revenue. Form ST-236 can be obtained from the Department's website at [www.sctax.org](http://www.sctax.org) Information on the Department of Motor Vehicles or the Department of Natural Resources can be found at [www.myscgov.com](http://www.myscgov.com)

To pay tax with the Form ST-236 to the Department of Revenue, you may visit any of our in state locations or mail the information to:

South Carolina Department of Revenue  
Sales Tax  
P O Box 125  
Columbia, SC 29214-0107

**Local Sales and Use Taxes**

The local sales and use taxes apply to these sales that are **not** subject to the \$300 maximum tax.

Local sales and use taxes apply to sales or purchases that are not subject to the \$300 maximum tax. Motors sold alone, trailers (not required to be pulled by a truck tractor only), and contents of a manufactured home are subject to local taxes administered by the Department of Revenue.

**LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY**

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.

**If your business is located in a municipality you must use the city code, not the general county code.**

\*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.

Name	Code	Name	Code	Name	Code	Name	Code
<b>Abbeville County</b>	1001	<b>Chester County</b>	1012	<b>Hampton County</b>	1025	<b>Pickens County</b>	1039
<b>Abbeville (City)*</b>	2005	<b>Chester (City)*</b>	2139	<b>Hampton (Town)*</b>	2380	<b>Pickens (City)*</b>	2716
Calhoun Falls	2100	Fort Lawn	2304	Brunson	2082	Central	2118
Donalds	2212	Great Falls	2354	Estill	2265	Clemson	2148
Due West	2216	Lowrys	2542	Furman	2320	Easley	2230
Honea Path	2425	Richburg	2755	Gifford	2336	Liberty	2510
Lowndesville	2538			Luray	2546	Norris	2644
Ware Shoals	2944	<b>Chesterfield County</b>	1013	Scotia	2807	Six Mile	2828
		<b>Chesterfield (Town)*</b>	2142	Varnville	2932		
<b>Allendale County</b>	1003	Cheraw	2133	Yemassee	2985	<b>Richland County</b>	1040
<b>Allendale (Town)*</b>	2015	Jefferson	2444			Arcadia Lakes	2030
Fairfax	2280	McBee	2570	<b>Jasper County</b>	1027	Blythewood	2075
Sycamore	2889	Mount Croghan	2606	Hardeeville	2384	Columbia	2160
Ulmers	2910	Pageland	2686	Ridgeland	2765	Eastover	2235
		Patrick	2695			Forest Acres	2298
<b>Bamberg County</b>	1005	Ruby	2790	<b>Kershaw County</b>	1028	Irmo	2434
<b>Bamberg (Town)*</b>	2052			Bethune	2064	<b>Saluda County</b>	1041
Denmark	2204	<b>Clarendon County</b>	1014	Camden	2103	<b>Saluda (Town)*</b>	2801
Ehrhardt	2245	Manning	2585	Elgin	2250	Batesburg	2057
Govan	2346	Paxville	2698			Monetta	2602
Olar	2674	Summerton	2871	<b>Lancaster County</b>	1029	Ridge Spring	2760
		Turbeville	2905	<b>Lancaster (City)*</b>	2482	Ward	2942
<b>Barnwell County</b>	1006			Heath Spring	2396	<b>Sumter County</b>	1043
<b>Barnwell (City)*</b>	2054	<b>Colleton County</b>	1015	Kershaw	2460	<b>Sumter (City)*</b>	2880
Blackville	2070	Cottageville	2172			Mayesville	2594
Elko	2255	Edisto Beach	2243	<b>Laurens County</b>	1030	Pinewood	2720
Hilda	2408	Lodge	2530	<b>Laurens (City)*</b>	2498		
Kline	2466	Smoaks	2831	Clinton	2151	<b>Williamsburg County</b>	1045
Snelling	2835	Walterboro	2940	Cross Hill	2181	Andrews	2026
Williston	2970	Williams	2965	Fountain Inn	2316	Greeleyville	2358
				Fountain Inn	2316	Hemingway	2400
<b>Berkeley County</b>	1008	<b>Darlington County</b>	1016	Gray Court	2350	Kingstree	2463
<b>Charleston (City)*</b>	2129	<b>Darlington (City)*</b>	2200	Ware Shoals	2946	Lane	2490
Bonneau	2076	Hartsville	2392	Waterloo	2947	Stuckey	2864
Goose Creek	2342	Lamar	2478				
Hanahan	2382	Society Hill	2837	<b>Lee County</b>	1031		
Jamestown	2442			Bishopville	2066	<b>Capital Project</b>	
Moncks Corner	2600	<b>Dillon County</b>	1017	Lynchburg	2554	<b>Name</b>	<b>Code</b>
St. Stephens	2858	<b>Dillon (City)*</b>	2208			Aiken County	1002
Summerville	2876	Lake View	2474	<b>Marion County</b>	1034	Florence County	1021
		Latta	2494	<b>Marion (City)*</b>	2588	Greenwood County	1024
<b>Calhoun County</b>	1009			Mullins	2612	Hampton County	1025
Cameron	2106	<b>Edgefield County</b>	1019	Nichols	2636	Horry County	1026
St Matthews	2855	<b>Edgefield (Town)*</b>	2240	Sellers	2813	Newberry County	1036
		Johnston	2448			Orangeburg County	1038
<b>Charleston County</b>	1010	North Augusta	2653	<b>Marlboro County</b>	1035	York County	1046
<b>Charleston (City)*</b>	2130	Trenton	2901	Bennettsville	2062		
Awendaw	2038			Blenheim	2072	<b>School District</b>	
Folly Beach	2292	<b>Fairfield County</b>	1020	Clio	2154	Cherokee School District	5111
Hollywood	2420	Jenkinsville	2445	McColl	2576	Chesterfield School District	5131
Isle of Palms	2436	Ridgeway	2775	Tatum	2895	Clarendon School District	5140
James Island	2441	Winnsboro	2972			Darlington School District	5161
Kiawah Island	2462			<b>McCormick County</b>	1033	Dillon School District	5170
Lincolnton	2514	<b>Florence County</b>	1021	<b>McCormick (City)*</b>	2582	Jasper School District	5271
McClellanville	2573	<b>Florence (City)*</b>	2286	Parksville	2692	Lee School District	5311
Meggett	2597	Coward	2175	Plum Branch	2722	Lexington School District	5320
Mt. Pleasant	2609	Johnsonville	2446				
North Charleston	2656	Lake City	2470	<b>Transportation Tax</b>		Beaufort	1007
Ravenel	2745	Olanta	2670	Charleston	1010	Charleston	1010
Rockville	2783	Pamplico	2689	Dorchester	1018	Dorchester	1018
Seabrook Island	2812	Quinby	2735				
Sullivans Island	2867	Scranton	2810				
Summerville	2875	Timmons ville	2897				