

WHO MUST FILE:

The Solid Waste Excise Tax Return - Form ST-390 is to be filed by tire and battery retailers and/or motor oil and white good wholesalers.

WHEN TO FILE:

The return is due at the same time as the sales tax return (ST-3). If you file your ST-3 monthly, you must file your ST-390 monthly. If you file your ST-3 quarterly, you must file your ST-390 quarterly. **You must file a return even though you have no liability for the period.**

Wholesalers who do not file a sales tax return must file Form ST-390 monthly unless their total tax liability is less than \$100.00 per month. If the solid waste excise tax liability is less than \$100.00 per month, the wholesaler may request to file solid waste tax returns on a quarterly basis.

WHAT ITEMS ARE TAXED:

Sales of motor oil and similar lubricants, tires, lead-acid batteries and white goods are subject to the solid waste fee unless specifically exempt. The items are defined as follows:

Tires - The continuous solid or pneumatic rubber covering encircling the wheel of a motor vehicle, trailer, or motorcycle as defined in S.C. Code Section 56-3-20(2), (4) and (13). It does not include an industrial press-on tire, with a metal or solid compound rim, which may be retooled.

Motor oil and similar lubricants - The fraction of crude oil or synthetic oil that is classified for use in the crankcase, transmission, gearbox, or differential of an internal combustion engine, including automobiles, buses, trucks, lawn mowers and other household power equipment, industrial machinery, and other mechanical devices that derive their power from internal combustion engines. The terms include re-refined oil but do not include heavy greases and specialty industrial or machine oils, such as spindle oils, cutting oils, steam cylinder oils, industrial oils, electrical insulating oils, or solvents which are not sold at retail in this state.

Lead-acid batteries - Any battery that consists of lead and sulfuric acid, is used as a power source, and has a capacity of six volts or more, except that this term shall not include a small sealed lead-acid battery which means a lead-acid battery weighing twenty-five pounds or less, used in nonvehicular, non-SLI (start lighting ignition) applications.

White goods - Include refrigerators, ranges, water heaters, freezers, dishwashers, trash compactors, washers, dryers, air conditioners, and commercial large appliances.

HOW MUCH IS THE FEE:

The fee for each tire, battery or white good sold is \$2.00 per item. The fee is 8 cents per gallon of motor oil or similar lubricants sold. (All sales of motor oil and lubricants should be totaled at the end of each reporting period. Any fraction of a gallon sold exceeding one-half gallon should be rounded up to the next whole gallon and any fraction of a gallon below one-half gallon should be rounded down to the nearest whole gallon.)

The law allows that every taxpayer may retain three percent of the total fees collected as an administrative collection allowance. For your convenience, this allowance has been reflected in the preprinted form provided. Therefore, a \$1.94 net fee on sales of tires, batteries and white goods and a 7.76 cent (\$.0776) net fee on each gallon of motor oil or similar lubricant sold must be remitted to the Department.

HOW TO COMPUTE THE AMOUNT DUE ON FORM ST-390:

Enter the gross number of tires sold on line 1a; the taxable number of gallons of motor oil/lube on line 4; the taxable number of batteries on line 5; and the taxable number of white goods on line 6. Multiply the numbers on lines 1a, 4, 5, and 6 by the rate given. If no sales of these items have been made, enter zero -0- on these lines.

Enter number of tires **properly** recycled at a DHEC approved facility on line 2a. Multiply number of tires on line 2a by \$1.00 and enter the result on line 2b. Subtract line 2b from line 1b and enter the remainder on line 3. Add lines 3, 4, 5, and 6 and enclose remittance for this amount. Make a separate check payable to SCDOR.

WHERE TO FILE:

Mail the completed return and check or money order to:

South Carolina Department of Revenue
Solid Waste
Columbia, South Carolina 29214-0106.

TELEPHONE NUMBER: (803) 898-5845

INTEREST AND PENALTY FOR FAILURE TO FILE OR PAY TAX:

To calculate penalty and interest go to our website: www.sctax.org