

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.

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	2738	McCormick (City)*	2582
		Chester (City)*	2139	Scranton	2810	Parksville	2692
Allendale County	1003	Fort Lawn	2304	Timmonsville	2897	Plum Branch	2722
Allendale (Town)*	2015	Great Falls	2354				
Fairfax	2280	Lowrys	2542	Hampton County	1025	Pickens County	1039
Sycamore	2889	Richburg	2755	Hampton (Town)*	2380	Pickens (City)*	2716
Ulmer	2910			Brunson	2082	Central	2118
		Chesterfield County	1013	Estill	2265	Clemson	2148
Bamberg County	1005	Chesterfield (Town)*	2142	Furman	2320	Easley	2230
Bamberg (Town)*	2052	Cheraw	2133	Gifford	2336	Liberty	2510
Denmark	2204	Jefferson	2444	Luray	2546	Norris	2644
Ehrhardt	2245	McBee	2570	Scotia	2807	Six Mile	2828
Govan	2346	Mount Croghan	2606	Varnville	2932		
Olar	2674	Pageland	2686	Yemassee	2985	Richland County	1040
		Patrick	2695			Arcadia Lakes	2030
Barnwell County	1006	Ruby	2790	Jasper County	1027	Blythewood	2075
Barnwell (City)*	2054	Clarendon County	1014	Hardeeville	2384	Columbia	2160
Blackville	2070	Manning	2585	Ridgeland	2765	Eastover	2235
Elko	2255	Paxville	2698			Forest Acres	2298
Hilda	2408	Summertown	2871	Kershaw County	1028	Irmo	2434
Kline	2466	Turbeville	2905	Bethune	2064	Saluda County	1041
Snelling	2835			Camden	2103	Saluda (Town)*	2801
Williston	2970	Colleton County	1015	Elgin	2250	Batesburg	2057
		Cottageville	2172			Monetta	2602
Berkeley County	1008	Edisto Beach	2243	Lancaster County	1029	Ridge Spring	2760
Charleston (City)*	2129	Lodge	2530	Lancaster (City)*	2482	Ward	2942
Bonneau	2076	Smoaks	2831	Heath Spring	2396		
Goose Creek	2342	Walterboro	2940	Kershaw	2460	Sumter County	1043
Hanahan	2382	Williams	2965			Sumter (City)*	2880
Jamestown	2442	Darlington County	1016	Laurens County	1030	Mayesville	2594
Moncks Corner	2600	Darlington (City)*	2200	Laurens (City)*	2498	Pinewood	2720
St. Stephens	2858	Hartsville	2392	Clinton	2151		
Summerville	2876	Lamar	2478	Cross Hill	2181	Williamsburg County	1045
		Society Hill	2837	Fountain Inn	2316	Andrews	2026
Calhoun County	1009			Gray Court	2350	Greeleyville	2358
Cameron	2106	Dillon County	1017	Ware Shoals	2946	Hemingway	2400
St. Matthews	2855	Dillon (City)*	2208	Waterloo	2947	Kingstree	2463
		Lake View	2474	Lee County	1031	Lane	2490
Charleston County	1010	Latta	2494	Bishopville	2066	Stuckey	2864
Charleston (City)*	2130	Edgefield County	1019	Lynchburg	2554		
Awendaw	2038	Edgefield (Town)*	2240				
Folly Beach	2292	Johnston	2448	Marion County	1034		
Hollywood	2420	North Augusta	2653	Marion (City)*	2588		
Isle of Palms	2436	Trenton	2901	Mullins	2612		
James Island	2441			Nichols	2636		
Kiawah Island	2462	Fairfield County	1020	Sellers	2813		
Lincolnton	2514	Ridgeway	2775				
McClellanville	2573	Winnsboro	2972				
Meggett	2597						
Mt. Pleasant	2609						

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.**