



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SCHEDULE FOR LOCAL TAXES AND UNPREPARED FOOD (Attach to form ST-3, ST-388, ST-403, ST-455 and ST-501 when filed.)

ST-389 (Rev. 5/22/09) 5063

Retail License or Use Tax Registration Number

Business Name

Period ended

Page 1

of

NOTE: DO NOT TAKE CREDITS ON THIS FORM. TO APPLY CREDITS SEE ST-14.

Table with 7 columns: For Office Use Only, Name of County or Jurisdiction, Code, Net Taxable Amount, Tax, Discount, Net Amount After Discount. Section 1: CAPITAL PROJECT TAX (Code 34-2726) lists counties from AIKEN to YORK with a 1% tax rate.

Table with 7 columns: For Office Use Only, Name of County or Jurisdiction, Code, Net Taxable Amount, Tax, Discount, Net Amount After Discount. Section 2: SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX (Code 34-2730) lists counties from CHEROKEE to LEXINGTON with a 1% tax rate.

All pages of ST-389 must be submitted. page 1 of 3

## ST-389 WORKSHEET (If applicable)

**1. Net Sales and Purchases**

- from line 6 of ST-3 Worksheet
- from lines 9 and 18 of ST-388 Worksheets
- from lines 6 and 12 of ST-403 Worksheets
- from lines 9 and 18 of ST-455 Worksheets
- from lines 6 and 12 of ST-501 Worksheets

1. \_\_\_\_\_

**2. Catawba Tribal Sales**

- from line 4b deductions of ST-3 Worksheet
- from lines 4 and 11 deductions of ST-403 Worksheets
- from lines 7b and 16b deductions of ST-455 Worksheets
- from lines 4 and 11 deductions of ST-501 Worksheets

2. \_\_\_\_\_

**3. Total Sales and Purchases (Add lines 1 and 2.)**

3. \_\_\_\_\_

**4. Local Tax Allowable Deductions**

Column A Type of Deduction	Column B Amount of Deduction
a. Catawba Sales less than \$100.00	\$ _____
b. Sales Not Subject to Local Tax	\$ _____
_____	\$ _____
_____	\$ _____

**5. Total Allowable Deductions (Total Column B)**

5. \_\_\_\_\_

**6. Total Net Taxable Local Sales (Line 3 minus line 5.)  
Should agree with ST-389, Page 3, line 1, column A.**

6. \_\_\_\_\_

**Note:** When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax and/or when tax is reported on the sale of unprepared food in a county with a local tax, the total on form ST-389 will not agree with line 6.

**Note:** This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals). It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

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**CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES**

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (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). For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

**NOTE: DO NOT TAKE CREDITS ON THIS FORM. To apply credits see ST-14.**

Retail License or Use Tax  
Registration Number \_\_\_\_\_

Business Name \_\_\_\_\_

Period ended \_\_\_\_\_

\* Page 2 of \_\_\_\_\_

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Tax	Discount	Net Amount After Discount
<b>3. TRANSPORTATION TAX 34-2728</b>						
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
_____	BEAUFORT	1007	_____ x 1% =	_____ -	_____ =	_____
_____	BERKELEY	1008	_____ x 1% =	_____ -	_____ =	_____
_____	CHARLESTON	1010	_____ x .005 =	_____ -	_____ =	_____
_____	DORCHESTER	1018	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____	_____ x 1% =	_____ -	_____ =	_____

<b>4. CATAWBA TRIBAL TAX 34-3766 Only complete this section if you are making sales on the reservation.</b>						
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
_____	LANCASTER	1029	_____ x 8% =	_____ -	_____ =	_____
_____	YORK	1046	_____ x 7% =	_____ -	_____ =	_____

<b>5. 3% TAX ON UNPREPARED FOOD 14-3715</b>						
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
_____	STATEWIDE	0000	_____ x 3% =	_____ -	_____ =	_____

Complete this section only for sales of unprepared food which lawfully may be purchased with United States Department of Agriculture food stamps beginning October 1, 2006 and prior to November 1, 2007.

## Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

New Sales Tax Rate for Catawba Tribal Tax Effective May 1, 2009

### Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate by County	
		York	Lancaster
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	**7%	8%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	** 7%	8%
*Retailers located <b>within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.</b>	State Tax Only	*6%	*6%
*Retailers located <b>outside the state (registered with DOR) making a sale (delivery) on the reservation</b>	State Tax Only	*6%	*6%

\*Local taxes would not be applicable in these circumstances only.

**Note: The tribal sales tax rates within the Reservation may change in the future.** For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

## Collection of Tourism Development Tax

The Municipal Council of the City of Myrtle Beach has implemented a 1% Local Option Tourism Development Fee (referred to as Tourism Development Sales and Use Tax). This tourism development tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents.

This tax is collected by retailers located in or making sales into the City of Myrtle Beach. Retailers reporting the tourism development tax must report the tax by the municipality of delivery (as preprinted in Section 7 on Form ST-389). The tax does not apply to items subject to a maximum tax or the gross proceeds of sales of unprepared food that may lawfully be purchased with United States Department of Agriculture food coupons.

**NOTE: DO NOT TAKE CREDITS ON THIS FORM. To apply credits see ST-14.**

Retail License or Use Tax  
Registration Number \_\_\_\_\_

Business Name \_\_\_\_\_

Period ended \_\_\_\_\_

\* Page 3 of \_\_\_\_\_

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Tax	Discount	Net Amount After Discount
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List one entry per line. If additional lines for Local Option are needed, complete ST-389-A.

6. LOCAL OPTION TAX	34-2721	(A)	(B)	(C)	(D)
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____

7. TOURISM DEVELOPMENT TAX	34-2740	(A)	(B)	(C)	(D)
_____	MYRTLE BEACH	2615 x 1% =	_____ -	_____ =	_____
_____	_____	_____ x 1% =	_____ -	_____ =	_____

Complete all pages of the ST-389 first, then enter totals here.

- Add Column A from pages 1, 2, 3 and all ST389-A's. .... 1 ▶ \_\_\_\_\_
- Add Column B from pages 1, 2, 3 and all ST389-A's..... 2 \_\_\_\_\_
- Add Column D from pages 1, 2, 3 and all ST389-A's..... 3 ▶ \_\_\_\_\_
- Penalty \_\_\_\_\_ Interest \_\_\_\_\_ OFFICE USE ONLY: \_\_\_\_\_ 4 ▶ \_\_\_\_\_  
(Add Local Tax Penalty and Interest)
- Total (Add lines 3 and 4) Enter amount on line 9 of ST-3, ST-388, ST-455, or line 17 of ST-403 or ST-501 5 \_\_\_\_\_

**NOTE:** Other counties may adopt local taxes at a later date.

For answers to questions pertaining to completing this form, please call (803) 898-5788.

**Mail to: Department of Revenue, Sales Tax, Columbia, SC 29214-0101**

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 12/2/08)

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](http://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
<b>Abbeville County</b>	1001	North Charleston	2656	<b>Florence County</b>	1021	<b>Marlboro County</b>	1035
<b>Abbeville (City)*</b>	2005	Ravenel	2745	<b>Florence (City)*</b>	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	<b>Cherokee County</b>	1011	Pamplico	2689	<b>McCormick County</b>	1033
Ware Shoals	2944	Blacksburg	2068	Quinby	2735	<b>McCormick (City)*</b>	2582
<b>Allendale County</b>	1003	Gaffney	2330	Scranton	2810	Parksville	2692
<b>Allendale (Town)*</b>	2015	<b>Chester County</b>	1012	Timmonsville	2897	Plum Branch	2722
Fairfax	2280	<b>Chester (City)*</b>	2139	<b>Hampton County</b>	1025	<b>Pickens County</b>	1039
Sycamore	2889	Fort Lawn	2304	<b>Hampton (Town)*</b>	2380	<b>Pickens (City)*</b>	2716
Ulmers	2910	Great Falls	2354	Brunson	2082	Central	2118
<b>Bamberg County</b>	1005	Lowrys	2542	Estill	2265	Clemson	2148
<b>Bamberg (Town)*</b>	2052	Richburg	2755	Furman	2320	Easley	2230
Denmark	2204	<b>Chesterfield County</b>	1013	Gifford	2336	Liberty	2510
Ehrhardt	2245	<b>Chesterfield (Town)*</b>	2142	Luray	2546	Norris	2644
Govan	2346	Cheraw	2133	Scotia	2807	Six Mile	2828
Olar	2674	Jefferson	2444	Varnville	2932	<b>Richland County</b>	1040
<b>Barnwell County</b>	1006	McBee	2570	Yemassee	2985	Arcadia Lakes	2030
<b>Barnwell (City)*</b>	2054	Mount Croghan	2606	<b>Jasper County</b>	1027	Blythewood	2075
Blackville	2070	Pageland	2686	Hardeeville	2384	Columbia	2160
Elko	2255	Patrick	2695	Ridgeland	2765	Eastover	2235
Hilda	2408	Ruby	2790	<b>Kershaw County</b>	1028	Forest Acres	2298
Kline	2466	<b>Clarendon County</b>	1014	Bethune	2064	Irmo	2434
Snelling	2835	Manning	2585	Camden	2103	<b>Saluda County</b>	1041
Williston	2970	Paxville	2698	Elgin	2250	<b>Saluda (Town)*</b>	2801
<b>Berkeley County</b>	1008	Summerton	2871	<b>Lancaster County</b>	1029	Batesburg	2057
<b>Charleston (City)*</b>	2129	Turbeville	2905	<b>Lancaster (City)*</b>	2482	Monetta	2602
Bonneau	2076	<b>Colleton County</b>	1015	Heath Spring	2396	Ridge Spring	2760
Goose Creek	2342	Cottageville	2172	Kershaw	2460	Ward	2942
Hanahan	2382	Edisto Beach	2243	<b>Laurens County</b>	1030	<b>Sumter County</b>	1043
Jamestown	2442	Lodge	2530	<b>Laurens (City)*</b>	2498	<b>Sumter (City)*</b>	2880
Moncks Corner	2600	Smoaks	2831	Clinton	2151	Mayesville	2594
St. Stephens	2858	Walterboro	2940	Cross Hill	2181	Pinewood	2720
Summerville	2876	Williams	2965	Fountain Inn	2316	<b>Williamsburg County</b>	1045
<b>Calhoun County</b>	1009	<b>Darlington County</b>	1016	Gray Court	2350	Andrews	2026
Cameron	2106	<b>Darlington (City)*</b>	2200	Ware Shoals	2946	Greeleyville	2358
St. Matthews	2855	Hartsville	2392	Waterloo	2947	Hemingway	2400
<b>Charleston County</b>	1010	Lamar	2478	<b>Lee County</b>	1031	Kingstree	2463
<b>Charleston (City)*</b>	2130	Society Hill	2837	Bishopville	2066	Lane	2490
Awendaw	2038	<b>Dillon County</b>	1017	Lynchburg	2554	Stuckey	2864
Folly Beach	2292	<b>Dillon (City)*</b>	2208	<b>Marion County</b>	1034		
Hollywood	2420	Lake View	2474	<b>Marion (City)*</b>	2588		
Isle of Palms	2436	Latta	2494	Mullins	2612		
James Island	2441	<b>Edgefield County</b>	1019	Nichols	2636		
Kiawah Island	2462	<b>Edgefield (Town)*</b>	2240	Sellers	2813		
Lincolnville	2514	Johnston	2448				
McClellanville	2573	North Augusta	2653				
Meggett	2597	Trenton	2901				
Mt. Pleasant	2609	<b>Fairfield County</b>	1020				
		Jenkinsville	2445				
		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.**