

Excerpts from Section 12-21-660 Code of Laws of South Carolina, 1976 as amended:

Each applicant who has two or more business locations is required to obtain a separate license for each place of business.

A separate application should be used for each location.

A person whose business is conducted through vending machines need obtain only one license but he shall maintain an up-to-date list of the location of each vending machine operated under his license.

Excerpts from Section 12-21-735 Code of Laws of South Carolina, 1976 as amended:

The department shall require bonds or statements of financial stability satisfactory to the department to cover possible losses resulting from failure to remit taxes due.

A completed Form L-2074, State Tax Bond, must accompany this application.

1. The license must be displayed at all times in some conspicuous place at or in the place of business where it may be easily seen by the public.
2. The license must be obtained before engaging in the business in this State and is only valid for the person in whose name it is issued and only for the transaction of business at the place designated in the license.
3. Returns shall be filed no later than the 20th day of the month following the end of the reporting period. A return must be filed even if no tax is due.
4. Line 15 - Once the filing method has been chosen, you must continue to file under this method on the monthly return, Form L-922, Monthly Tobacco Tax Return.

If you have questions about the filing method, please call 803-898-5743.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-1 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.