

2004001

5063



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE FOR LOCAL TAXES

(Attach to form ST-3, ST-388, ST-403 when filed.)

ST-389

(Rev. 6/1/04)
5063

Retail License or Use Tax
Registration Number _____

Business Name _____

Period ended _____

Page 1 of _____

NOTE: No credits should be taken on this form; See Essential Information in tax booklet about claiming refund.

For Office Use Only	Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX 34-2726						
			(A)	(B)	(C)	(D)
	AIKEN	1002	_____ x 1% =	_____ -	_____ =	_____
	ALLENDALE	1003	_____ x 1% =	_____ -	_____ =	_____
	DILLON	1017	_____ x 1% =	_____ -	_____ =	_____
	HAMPTON	1025	_____ x 1% =	_____ -	_____ =	_____
	NEWBERRY	1036	_____ x 1% =	_____ -	_____ =	_____
	ORANGEBURG	1038	_____ x 1% =	_____ -	_____ =	_____
	YORK	1046	_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____

2. SCHOOL DISTRICT TAX 34-2730						
			(A)	(B)	(C)	(D)
	CHEROKEE	5111	_____ x 1% =	_____ -	_____ =	_____
	CHESTERFIELD	5131	_____ x 1% =	_____ -	_____ =	_____
	CLARENDON	5140	_____ x 1% =	_____ -	_____ =	_____
	DARLINGTON	5161	_____ x 1% =	_____ -	_____ =	_____
	JASPER	5271	_____ x 1% =	_____ -	_____ =	_____
			_____ x 1% =	_____ -	_____ =	_____

3. TRANSPORTATION TAX 34-2728						
			(A)	(B)	(C)	(D)
			_____ x _____ =	_____ -	_____ =	_____



File Electronically - See page 2 of booklet.

Both pages of ST-389 must be submitted.

LOCAL TAX WORKSHEET (If applicable)

Local Taxes

1. **Net Sales and Purchases** (From line 6 of Sales and Use Tax Worksheet.) 1. _____
2. **Catawba Tribal Sales** (From line 4b Deductions of Sales and Use Tax Worksheet.) 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. <u>Catawba Sales less than \$100.00</u>	\$ _____
b. <u>Sales Not Subject to Local Tax</u>	\$ _____
_____	\$ _____
_____	\$ _____

5. **Total Allowable Deductions (Total Column B)** 5. _____
6. **Total Net Taxable Local Sales** (Line 3 minus line 5.) 6. _____
Should agree with ST-389, Page 2, line 1, column A.
Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax, the total on form ST-389 will not agree with line 6.

CAPITAL PROJECT, CATAWBA TRIBAL, SCHOOL DISTRICT, TRANSPORTATION AND PROPERTY OFFSET 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, School District, Transportation or Property Offset 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.



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.

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

Explanation of Applicable Deliveries	Tax Type	Tax Rate
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	6%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	6%
*Retailers located within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.	State Tax Only	*5%
*Retailers located outside the state (registered with DOR) making a sale (delivery) on the reservation	State Tax Only	*5%

*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.

NOTE: No credits should be taken on this form; See Essential Information in tax booklet about claiming refund.

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	Local Tax	Discount	Net Amount After Discount
4. CATAWBA TRIBAL TAX	34-3766		(A)	(B)	(C)	(D)
	LANCASTER	1029	_____ x 6% =	_____ -	_____ =	_____
	YORK	1046	_____ x 6% =	_____ -	_____ =	_____

5. PROPERTY OFFSET TAX			(A)	(B)	(C)	(D)
_____	_____	_____	_____ x _____ =	_____ -	_____ =	_____
_____	_____	_____	_____ x _____ =	_____ -	_____ =	_____

List one entry per line.

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

Need more space? **YES** complete ST-389-A, **NO** go to line 1.

- Total Column A from pages 1, 2 and all ST389-A's. 1
- Total Column B from pages 1, 2 and all ST389-A's. 2
- Total Column D from pages 1, 2 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, ST-3 or line 17, ST-388 or ST-403. 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

The four digit code(s) listed below are to be used when filing this form, ST-389 (Local Option) addenda. 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 sales 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	Chester County	1012	Hampton County	1025	Pickens County	1039
Abbeville (City)*	2005	Chester (City)*	2139	Hampton (Town)*	2380	Pickens (City)*	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	Chesterfield County	1013	Scotia	2807	Six Mile	2828
		Chesterfield (Town)*	2142	Varnville	2932		
Allendale County	1003	Cheraw	2133	Yemassee	2985	Saluda County	1041
Allendale (Town)*	2015	Jefferson	2444			Saluda (Town)*	2801
Fairfax	2280	McBee	2570	Jasper County	1027	Batesburg	2057
Sycamore	2889	Mount Croghan	2606	Hardeeville	2384	Monetta	2602
Ulmers	2910	Pageland	2686	Ridgeland	2765	Ridge Spring	2760
		Patrick	2695			Ward	2942
Bamberg County	1005	Ruby	2790	Kershaw County	1028	Sumter County	1043
Bamberg (Town)*	2052			Bethune	2064	Sumter (City)*	2880
Denmark	2204	Clarendon County	1014	Camden	2103	Mayesville	2594
Ehrhardt	2245	Manning	2585	Elgin	2250	Pinewood	2720
Govan	2346	Paxville	2698				
Olar	2674	Summerton	2871	Lancaster County	1029	Williamsburg County	1045
		Turbeville	2905	Lancaster (City)*	2482	Andrews	2026
Barnwell County	1006			Heath Spring	2396	Greeleyville	2358
Barnwell (City)*	2054	Colleton County	1015	Kershaw	2460	Hemingway	2400
Blackville	2070	Cottageville	2172			Kingstree	2463
Elko	2255	Edisto Beach	2243	Laurens County	1030	Lane	2490
Hilda	2408	Lodge	2530	Laurens (City)*	2498	Stuckey	2864
Kline	2466	Smoaks	2831	Clinton	2151		
Snelling	2835	Walterboro	2940	Cross Hill	2181		
Williston	2970	Williams	2965	Fountain Inn	2316		
				Gray Court	2350		
Berkeley County	1008	Darlington County	1016	Ware Shoals	2946		
Charleston (City)*	2129	Darlington (City)*	2200	Waterloo	2947		
Bonneau	2076	Hartsville	2392				
Goose Creek	2342	Lamar	2478	Lee County	1031		
Hanahan	2382	Society Hill	2837	Bishopville	2066		
Jamestown	2442			Lynchburg	2554		
Moncks Corner	2600	Dillon County	1017				
St. Stephens	2858	Dillon (City)*	2208	Marion County	1034		
Summerville	2876	Lake View	2474	Marion (City)*	2588		
		Latta	2494	Mullins	2612		
Charleston County	1010	Edgefield County	1019	Nichols	2636		
Charleston (City)*	2130	Edgefield (Town)*	2240	Sellers	2813		
Awendaw	2038	Johnston	2448				
Folly Beach	2292	North Augusta	2653	Marlboro County	1035		
Hollywood	2420	Trenton	2901	Bennettsville	2062		
Isle of Palms	2436			Blenheim	2072		
James Island	2441	Florence County	1021	Clio	2154		
Kiawah Island	2462	Florence (City)*	2286	McColl	2576		
Lincolnville	2514	Coward	2175	Tatum	2895		
McClellanville	2573	Johnsonville	2446				
Meggett	2597	Lake City	2470	McCormick County	1033		
Mt. Pleasant	2609	Olanta	2670	McCormick (City)*	2582		
North Charleston	2656	Pamplico	2689	Parksville	2692		
Ravenel	2745	Quinby	2735	Plum Branch	2722		
Rockville	2783	Scranton	2810				
Seabrook Island	2812	Timmonsville	2897				
Sullivans Island	2867						
Summerville	2875						

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.**



**File Electronically -
See page 2 of
booklet.**