



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**SC STATE AND LOCAL SALES TAX RATE ON  
UNPREPARED FOOD BY MUNICIPALITY (Effective May 1, 2023)**

**ST-594**  
(Rev. 3/27/23)  
5319

This form provides a list of South Carolina counties and municipalities that impose local Sales and Use Taxes which exempt the gross proceeds of sales or sales price of **unprepared food**, along with each county and municipality's tax rate. The SCDOR administers and collects these taxes on the behalf of the counties and jurisdictions.

To qualify as **unprepared food**, a food item must be able to be lawfully purchased with United States Department of Agriculture food coupons under the state Sales and Use Tax exemption.

The state Sales and Use Tax exemption (indicated with E) only applies to a local Sales and Use Tax if the local tax law specifically exempts the sale of such unprepared foods. If a specific local Sales and Use Tax provides a Sales Tax exemption for unprepared food that lawfully may be purchased with United States Department of Agriculture food coupons, the letter "E" will be indicated in the column under specific local tax type.

For an explanation of this exemption concerning the sale of unprepared foods, see SC Code Ann. Regs. 117-337, available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

Local tax name abbreviations are: **LO** - Local Option, **CP** - Capital Projects, **SD** - School District, **TT** - Transportation Tax, **ECI** - Education Capital Improvement, **TD** - Tourism Development, **CGS** - County Green Space

\* - Indicates a municipality is located in more than one county.

Municipality	County	State Rate	Local Tax Rate (Type)							Total Tax Rate
			LO	CP	SD	TT	ECI	TD	CGS	
Abbeville	Abbeville	E	1%							1%
Aiken	Aiken	E		E				E		0%
Allendale	Allendale	E	1%	E						1%
Anderson	Anderson	E						E		0%
* Andrews	Georgetown	E	No	Local	Sales	and Use	Tax	imposed		0%
* Andrews	Williamsburg	E	1%	E						1%
Arcadia Lakes	Richland	E	1%				1%			2%
Atlantic Beach	Horry	E		E				E		0%
Awendaw	Charleston	E	1%				1%	E		2%
Aynor	Horry	E		E				E		0%
Bamberg	Bamberg	E	1%	E						1%
Barnwell	Barnwell	E	1%	E						1%
* Batesburg-Leesville	Saluda	E	1%	E						1%
* Batesburg-Leesville	Lexington	E			E					0%
Beaufort	Beaufort	E							E	0%
Belton	Anderson	E						E		0%
Bennettsville	Marlboro	E	1%		E					1%
Bethune	Kershaw	E	1%					E		1%
Bishopville	Lee	E	1%	E						1%
Blacksburg	Cherokee	E	1%					E		1%
Blackville	Barnwell	E	1%	E						1%
Blenheim	Marlboro	E	1%		E					1%
Bluffton	Beaufort	E							E	0%
* Blythewood	Fairfield	E	1%							1%
* Blythewood	Richland	E	1%				1%			2%
Bonneau	Berkeley	E	1%				1%	E		2%
Bowman	Orangeburg	E		E						0%
Branchville	Orangeburg	E		E						0%
Briarcliffe Acres	Horry	E		E				E		0%
Brunson	Hampton	E	1%							1%
Burnettown	Aiken	E		E				E		0%
Calhoun Falls	Abbeville	E	1%							1%
Camden	Kershaw	E	1%					E		1%
Cameron	Calhoun	E	1%	E						1%

Municipality	County	State Rate	LO	CP	Local Tax Rate (Type)				CGS	Total Tax Rate
					SD	TT	ECI	TD		
Campobello	Spartanburg	E		E					0%	
Carlisle	Union	E	1%						1%	
* Cayce	Lexington	E			E				0%	
* Cayce	Richland	E	1%			1%			2%	
Central	Pickens	E	1%						1%	
Central Pacolet	Spartanburg	E		E					0%	
Chapin	Lexington	E			E				0%	
* Charleston	Berkeley	E	1%			1%	E		2%	
* Charleston	Charleston	E	1%			1%	E		2%	
Cheraw	Chesterfield	E	1%		E				1%	
* Chesnee	Cherokee	E	1%				E		1%	
* Chesnee	Spartanburg	E		E					0%	
Chester	Chester	E	1%	E					1%	
Chesterfield	Chesterfield	E	1%		E				1%	
* Clemson	Anderson	E					E		0%	
* Clemson	Pickens	E	1%						1%	
Clinton	Laurens	E	1%	E					1%	
Clio	Marlboro	E	1%		E				1%	
Clover	York	E		E					0%	
* Columbia	Lexington	E			E				0%	
* Columbia	Richland	E	1%			1%			2%	
Conway	Horry	E		E			E		0%	
Cope	Orangeburg	E		E					0%	
Cordova	Orangeburg	E		E					0%	
Cottageville	Colleton	E	1%	E					1%	
Coward	Florence	E	1%	E					1%	
Cowpens	Spartanburg	E		E					0%	
Cross Hill	Laurens	E	1%	E					1%	
Darlington	Darlington	E	1%				E		1%	
Denmark	Bamberg	E	1%	E					1%	
Dillon	Dillon	E	1%		E				1%	
Donalds	Abbeville	E	1%						1%	
Due West	Abbeville	E	1%						1%	
Duncan	Spartanburg	E		E					0%	
Easley	Pickens	E	1%						1%	
Eastover	Richland	E	1%			1%			2%	
Edgefield	Edgefield	E	1%	E					1%	
Edisto Beach	Colleton	E	1%	E					1%	
Ehrhardt	Bamberg	E	1%	E					1%	
Elgin	Kershaw	E	1%				E		1%	
Elko	Barnwell	E	1%	E					1%	
Elloree	Orangeburg	E		E					0%	
Estill	Hampton	E	1%						1%	
Eutawville	Orangeburg	E		E					0%	
* Fairfax	Allendale	E	1%	E					1%	
* Fairfax	Hampton	E	1%						1%	
Florence	Florence	E	1%	E					1%	
Folly Beach	Charleston	E	1%			1%	E		2%	
Forest Acres	Richland	E	1%			1%			2%	
Fort Lawn	Chester	E	1%	E					1%	
Fort Mill	York	E		E					0%	
* Fountain Inn	Greenville	E	No	Local	Sales and Use	Tax	imposed		0%	

Municipality	County	State Rate	LO	CP	Local Tax Rate (Type)					Total Tax Rate
					SD	TT	ECI	TD	CGS	
* Fountain Inn	Laurens	E	1%	E						1%
Furman	Hampton	E	1%							1%
Gaffney	Cherokee	E	1%					E		1%
Gaston	Lexington	E			E					0%
Georgetown	Georgetown	E	No	Local	Sales and Use Tax imposed					0%
Gifford	Hampton	E	1%							1%
Gilbert	Lexington	E			E					0%
* Goose Creek	Berkeley	E	1%			1%		E		2%
* Goose Creek	Charleston	E	1%			1%		E		2%
Govan	Bamberg	E	1%	E						1%
Gray Court	Laurens	E	1%	E						1%
Great Falls	Chester	E	1%							1%
Greeleyville	Williamsburg	E	1%	E						1%
Greenville	Greenville	E	No	Local	Sales and Use Tax imposed					0%
Greenwood	Greenwood	E		E						0%
* Greer	Greenville	E	No	Local	Sales and Use Tax imposed					0%
* Greer	Spartanburg	E		E						0%
Hampton	Hampton	E	1%							1%
Hanahan	Berkeley	E	1%			1%		E		2%
* Hardeeville	Beaufort	E							E	0%
* Hardeeville	Jasper	E	1%		E					1%
Harleyville	Dorchester	E				1%				1%
Hartsville	Darlington	E	1%					E		1%
Heath Springs	Lancaster	E	1%	E						1%
Hemingway	Williamsburg	E	1%	E						1%
Hickory Grove	York	E		E						0%
Hilda	Barnwell	E	1%	E						1%
Hilton Head Island	Beaufort	E							E	0%
Hodges	Greenwood	E		E						0%
Holly Hill	Orangeburg	E		E						0%
Hollywood	Charleston	E	1%			1%		E		2%
* Honea Path	Abbeville	E	1%							1%
* Honea Path	Anderson	E						E		0%
Inman	Spartanburg	E		E						0%
* Irmo	Lexington	E			E					0%
* Irmo	Richland	E	1%			1%				2%
Isle of Palms	Charleston	E	1%			1%		E		2%
Iva	Anderson	E						E		0%
Jackson	Aiken	E		E				E		0%
James Island	Charleston	E	1%			1%		E		2%
Jamestown	Berkeley	E	1%			1%		E		2%
Jefferson	Chesterfield	E	1%		E					1%
Jenkinsville	Fairfield	E	1%							1%
Johnsonville	Florence	E	1%	E						1%
Johnston	Edgefield	E	1%	E						1%
Jonesville	Union	E	1%							1%
Kershaw	Lancaster	E	1%	E						1%
Kiawah Island	Charleston	E	1%			1%		E		2%
Kingstree	Williamsburg	E	1%	E						1%
Kline	Barnwell	E	1%	E						1%
Lake City	Florence	E	1%	E						1%
Lake View	Dillon	E	1%		E					1%

Municipality	County	State Rate	LO	CP	Local Tax Rate (Type)					Total Tax Rate
					SD	TT	ECI	TD	CGS	
Lamar	Darlington	E	1%				E			1%
Lancaster	Lancaster	E	1%	E						1%
Landrum	Spartanburg	E		E						0%
Lane	Williamsburg	E	1%	E						1%
Latta	Dillon	E	1%		E					1%
Laurens	Laurens	E	1%	E						1%
Lexington	Lexington	E			E					0%
Liberty	Pickens	E	1%							1%
* Lincolnville	Charleston	E	1%			1%	E			2%
* Lincolnville	Dorchester	E				1%				1%
Little Mountain	Newberry	E		E						0%
Livingston	Orangeburg	E		E						0%
Lockhart	Union	E	1%							1%
Lodge	Colleton	E	1%	E						1%
Loris	Horry	E		E			E			0%
Lowndesville	Abbeville	E	1%							1%
Lowrys	Chester	E	1%	E						1%
Luray	Hampton	E	1%							1%
Lyman	Spartanburg	E		E						0%
Lynchburg	Lee	E	1%	E						1%
Manning	Clarendon	E	1%		1%					2%
Marion	Marion	E	1%	E						1%
Mauldin	Greenville	E	No	Local	Sales and Use Tax imposed					0%
Mayesville	Sumter	E	1%							1%
McBee	Chesterfield	E	1%		E					1%
McClellanville	Charleston	E	1%			1%	E			2%
McColl	Marlboro	E	1%		E					1%
McConnells	York	E		E						0%
McCormick	McCormick	E	1%	E						1%
Meggett	Charleston	E	1%			1%	E			2%
Moncks Corner	Berkeley	E	1%			1%	E			2%
* Monetta	Saluda	E	1%	E						1%
* Monetta	Aiken	E		E			E			0%
Mount Croghan	Chesterfield	E	1%		E					1%
Mount Pleasant	Charleston	E	1%			1%	E			2%
Mullins	Marion	E	1%	E						1%
Myrtle Beach	Horry	E		E			E	E		0%
Neeses	Orangeburg	E		E						0%
New Ellenton	Aiken	E		E			E			0%
Newberry	Newberry	E		E						0%
Nichols	Marion	E	1%	E						1%
Ninety Six	Greenwood	E		E						0%
Norris	Pickens	E	1%							1%
North	Orangeburg	E		E						0%
* North Augusta	Edgefield	E	1%	E						1%
* North Augusta	Aiken	E		E			E			0%
* North Charleston	Berkeley	E	1%			1%	E			2%
* North Charleston	Charleston	E	1%			1%	E			2%
* North Charleston	Dorchester	E				1%				1%
North Myrtle Beach	Horry	E		E			E			0%
Norway	Orangeburg	E		E						0%
Olanta	Florence	E	1%	E						1%

Municipality	County	State Rate	LO	CP	Local Tax Rate (Type)					Total Tax Rate
					SD	TT	ECI	TD	CGS	
Olar	Bamberg	E	1%	E						1%
Orangeburg	Orangeburg	E		E						0%
Pacolet	Spartanburg	E		E						0%
Pageland	Chesterfield	E	1%		E					1%
Pamplico	Florence	E	1%	E						1%
Parksville	McCormick	E	1%	E						1%
Patrick	Chesterfield	E	1%		E					1%
Pawleys Island	Georgetown	E	No	Local	Sales and Use Tax imposed					0%
Paxville	Clarendon	E	1%		1%					2%
Peak	Newberry	E		E						0%
Pelion	Lexington	E			E					0%
Pelzer	Anderson	E					E			0%
Pendleton	Anderson	E					E			0%
Perry	Aiken	E		E			E			0%
Pickens	Pickens	E	1%							1%
Pine Ridge	Lexington	E			E					0%
Pinewood	Sumter	E	1%							1%
Plum Branch	McCormick	E	1%	E						1%
Pomaria	Newberry	E		E						0%
Port Royal	Beaufort	E						E		0%
Prosperity	Newberry	E		E						0%
Quinby	Florence	E	1%	E						1%
Ravenel	Charleston	E	1%			1%	E			2%
Reevesville	Dorchester	E				1%				1%
Reidville	Spartanburg	E		E						0%
Richburg	Chester	E	1%	E						1%
Ridge Spring	Saluda	E	1%	E						1%
* Ridgeland	Beaufort	E						E		0%
* Ridgeland	Jasper	E	1%		E					1%
Ridgeville	Dorchester	E				1%				1%
Ridgeway	Fairfield	E	1%							1%
Rock Hill	York	E		E						0%
Rockville	Charleston	E	1%			1%	E			2%
Rowesville	Orangeburg	E		E						0%
Ruby	Chesterfield	E	1%		E					1%
Salem	Oconee	E	No	Local	Sales and Use Tax imposed					0%
Salley	Aiken	E		E			E			0%
Saluda	Saluda	E	1%	E						1%
Santee	Orangeburg	E		E						0%
Scotia	Hampton	E	1%							1%
Scranton	Florence	E	1%	E						1%
Seabrook Island	Charleston	E	1%			1%	E			2%
Sellers	Marion	E	1%	E						1%
Seneca	Oconee	E	No	Local	Sales and Use Tax imposed					0%
Sharon	York	E		E						0%
Silverstreet	Newberry	E		E						0%
Simpsonville	Greenville	E	No	Local	Sales and Use Tax imposed					0%
Six Mile	Pickens	E	1%							1%
Smoaks	Colleton	E	1%	E						1%
* Smyrna	Cherokee	E	1%				E			1%
* Smyrna	York	E		E						0%
Snelling	Barnwell	E	1%	E						1%

Municipality	County	State Rate	LO	CP	Local Tax Rate (Type)					Total Tax Rate
					SD	TT	ECI	TD	CGS	
Society Hill	Darlington	E	1%					E		1%
South Congaree	Lexington	E			E					0%
Spartanburg	Spartanburg	E		E						0%
Springdale	Lexington	E			E					0%
Springfield	Orangeburg	E		E						0%
St. George	Dorchester	E				1%				1%
St. Matthews	Calhoun	E	1%	E						1%
St. Stephen	Berkeley	E	1%			1%		E		2%
Starr	Anderson	E						E		0%
Stuckey	Williamsburg	E	1%	E						1%
Sullivans Island	Charleston	E	1%			1%		E		2%
Summerton	Clarendon	E	1%		1%					2%
* Summerville	Berkeley	E	1%			1%		E		2%
* Summerville	Charleston	E	1%			1%		E		2%
* Summerville	Dorchester	E				1%				1%
Summit	Lexington	E			E					0%
Sumter	Sumter	E	1%							1%
Surfside Beach	Horry	E		E				E		0%
Swansea	Lexington	E			E					0%
Sycamore	Allendale	E	1%	E						1%
Tatum	Marlboro	E	1%		E					1%
Tega Cay	York	E		E						0%
Timmonsville	Florence	E	1%	E						1%
Travelers Rest	Greenville	E	No	Local	Sales and Use Tax imposed					0%
Trenton	Edgefield	E	1%	E						1%
Troy	Greenwood	E		E						0%
Turbeville	Clarendon	E	1%		1%					2%
Ulmers	Allendale	E	1%	E						1%
Union	Union	E	1%							1%
Vance	Orangeburg	E		E						0%
Van Wyck	Lancaster	E	1%	E						1%
Varnville	Hampton	E	1%							1%
Wagener	Aiken	E		E				E		0%
Walhalla	Oconee	E	No	Local	Sales and Use Tax imposed					0%
Walterboro	Colleton	E	1%	E						1%
Ward	Saluda	E	1%	E						1%
* Ware Shoals	Abbeville	E	1%							1%
* Ware Shoals	Greenwood	E		E						0%
* Ware Shoals	Laurens	E	1%	E						1%
Waterloo	Laurens	E	1%	E						1%
Wellford	Spartanburg	E		E						0%
West Columbia	Lexington	E			E					0%
West Pelzer	Anderson	E						E		0%
West Union	Oconee	E	No	Local	Sales and Use Tax imposed					0%
Westminster	Oconee	E	No	Local	Sales and Use Tax imposed					0%
Whitmire	Newberry	E		E						0%
Williams	Colleton	E	1%	E						1%
Williamston	Anderson	E						E		0%
Williston	Barnwell	E	1%	E						1%
Windsor	Aiken	E		E				E		0%
Winnsboro	Fairfield	E	1%							1%
Woodford	Orangeburg	E		E						0%

Woodruff	Spartanburg	E	E	0%
* Yemassee	Beaufort	E		E 0%
* Yemassee	Hampton	E	1%	1%
York	York	E	E	0%

The tax rate information on this chart lists the current tax rate at the time of the effective date. This chart is revised periodically to reflect changes in each jurisdiction's Sales Tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. A complete updated list of all counties with local taxes can be found at [dor.sc.gov/tax/sales](http://dor.sc.gov/tax/sales).

This chart only addresses the general state and local option taxes collected by the SCDOR on behalf of the counties, municipalities, and school districts. Food and other items which are not eligible for the exemption under South Carolina Code 12-36-2120(75) are subject to the state and local Sales and Use Tax rate unless otherwise exempt.

Counties must meet certain criteria for imposing a Local Tourism Development Sales and Use Tax. As of the effective date of this chart, the City of Myrtle Beach, located in Horry County, is the only municipality located in a qualifying county that has chosen to impose this tax.