



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CASUAL EXCISE OR USE TAX RETURN

ST-236
(Rev. 8/24/23)
5112

The fastest, easiest way to submit the ST-236 is by using our secure online tax portal, MyDORWAY, available at **MyDORWAY.dor.sc.gov**.

Property Purchase Information

Purchaser's Name: _____
Purchaser's SSN: _____
Address: _____
City: _____ State: _____ ZIP: _____
Date of Purchase: _____

Seller's Information

Name of Seller: _____
Address: _____
City: _____ State: _____ ZIP: _____
Property Details: Year: _____ Make: _____
Serial/VIN Number: _____

Casual Excise Tax: (Purchased from an individual.)

Mark your selections with "X" in applicable boxes. A bill of sale with the owner's signature should be submitted with this form.

Item: 1. ☐ Boats 2. ☐ Motors 3. ☐ Airplanes

Non-taxable transaction reasons, if applicable: (see instructions for more information on non-taxable purchases.)

- 01 ☐ Transfer to member of the immediate family. Relationship: _____
02 ☐ Transfer to legal heir, legatee, or distributee
03 ☐ Transfer to partnership or corporation upon formation
04 ☐ Transfer of items specifically exempt in SC Code Section 12-36-2120. Exemption: _____

Use Tax: (Purchased from an out-of-state retail dealer.)

Item: 1. ☐ Boats 4. ☐ Trailers
2. ☐ Motors 5. ☐ Manufactured Homes
3. ☐ Airplanes 6. ☐ Other _____

Non-taxable transaction reasons, if applicable: (see instructions for more information on non-taxable purchases.)

- 05 ☐ Purchase of items specifically exempt in SC Code Section 12-36-2120. Exemption: _____
If purchase is non-taxable, non-taxable transaction code:
06 ☐ Tax paid to SC registered out-of-state retailer

If non-taxable transaction, skip lines 1 through 11 and sign below.

Computation of Tax

Items not subject to Maximum Tax
Column A (6%)

Items subject to Maximum Tax
Column B (5%)

1. Sale price	1. ▶ \$ _____	▶ \$ _____
2. Trade-In allowance	2. ▶ \$ _____	▶ \$ _____
3. Balance subject to tax (subtract line 2 from line 1)	3. \$ _____	\$ _____
4. Tax Due (multiply line 3, column A by 6% and line 3, column B by 5%)	4. \$ _____	\$ _____
5. Local Option Tax (multiply line 3 by 1% if applicable)	5. \$ _____	
6. Other local taxes (multiply line 3 by applicable local tax rate)	6. \$ _____	
7. Total Tax Due (add lines 4, 5, and 6)	7. \$ _____	\$ _____

6%

5%

8. Credit for taxes paid to another state (see instructions)	8. \$ < _____ >	\$ < _____ >
9. Tax amount (subtract line 8 from line 7)	9. ▶ \$ _____	▶ \$ _____
10. Penalty _____ Interest _____ Total Penalty & Interest	▶ \$ _____	▶ \$ _____
11. Total Amount Due (add line 9, columns A and B, and total Penalty & Interest from line 10)	▶ \$ _____	▶ \$ _____

Municipality or County Numerical Code (Use the municipality code if within municipal limits.) ▶ _____

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

Date

Purchaser signature

Daytime phone number

Email

File online at **MyDORWAY.dor.sc.gov**.

Mail this form and check made payable to SCDOR to: SCDOR, PO Box 100193, Columbia, SC 29202



TAX ON MANUFACTURED HOMES AND CONTENTS

(Does not apply to modular homes)

Section A - Tax on the sale of the manufactured home

1. Total sale price \$ _____
2. Trade-in allowance \$ _____
3. Subtract line 2 from line 1 \$ _____
4. Multiply line 3 by 35% \$ _____
5. Subtract line 4 from line 3 \$ _____
6. Basis of computation of tax on home \$ _____
 - A. If line 5 is less than or equal to \$6,000, enter amount on line 6, and go to line 7.
 - B. If line 5 is greater than \$6,000 and home is energy efficient, enter \$6,000 on line 6, and go to line 7.
 - C. If line 5 is greater than \$6,000 and home is not energy efficient:
 - C1. Subtract \$6,000 from line 5 \$ _____
 - C2. Multiply line C1 by 40% \$ _____
 - C3. Add \$6,000 to line C2, enter amount on line 6, and go to line 7.
7. Multiply line 6 by 5% \$ _____

Section B - Tax on the sale of the contents of the manufactured home (subject to local taxes)

Items subject to \$300 cap should not be included.

8. Total sale price for the contents of the home \$ _____
9. Trade-in allowance for the contents of the home \$ _____
10. Subtract line 9 from line 8 \$ _____
11. Multiply line 10 by the state and local tax rate (see instructions) \$ _____

Section C - Total tax due on manufactured home and contents.

12. Amount due (add line 7 and line 11) \$ _____

Instructions

Casual Excise Tax and Use Tax is imposed on purchases of boats, motors, airplanes, certain trailers, and other items from an individual, non-retailer, or a retailer located outside of South Carolina who is not responsible for collecting Sales or Use Tax.

Enter the four-digit County or Municipality Code listed on the last page of these instructions. If the items purchased are for storage, use, or other consumption in a municipality, use the Municipality Code; otherwise, use the County Code.

For the most recent information and advisory documents on Casual Excise Tax, Sales and Use Tax, and exemptions, visit dor.sc.gov/policy.

Casual Excise Tax

1. What is Casual Excise Tax?

Casual Excise Tax is due when the title or other proof of ownership is issued for a boat, motor, or airplane that is required to be registered, titled, or licensed. It applies to the last sale before the application for the title.

2. What is the Casual Excise Tax rate and how is it calculated?

The tax rate is 5% of the **fair market value** of the airplane, motor, or boat purchased.

Fair market value is defined as:

1. the total purchase price (price agreed upon by the buyer and seller) minus any trade-in allowance of the boat, motor, or airplane; or
2. its value listed in a national publication adopted by the SCDOR.

Casual Excise Tax on sales of boats, motors, or airplanes may not exceed the \$500 Maximum Tax.

Any item subject to the \$500 Maximum Tax is taxed at a state rate of 5% and is not subject to any local tax administered by the SCDOR. However, any transaction **not** subject to the Maximum Tax is taxed at a state rate of 6% and is subject to any local tax administered by the SCDOR.

3. Who does not have to pay Casual Excise Tax?

The following transfers of boats, motors, or airplanes are not subject to the Casual Excise Tax:

- **Code 1:** Transfers to members of the immediate family (spouse, parent, child, sister, brother, grandparent, or grandchild)
- **Code 2:** Transfers to a legal heir, legatee, or distributee
- **Code 3:** Transfers upon formation from an individual to a partnership, or from a stockholder to a corporation
- **Code 4:** Transfers of airplanes specifically exempt from Sales or Use Tax in SC Code Section 12-36-2120.

For more information on Casual Excise Tax, see the **SCDOR Advisory Opinions Index on Sales and Use Tax**, available at dor.sc.gov/policy.

Transactions subject to the Infrastructure Maintenance Fee (IMF) are not subject to Casual Excise Tax. To learn more about how the IMF is administered on motor vehicles and motorcycles, contact the South Carolina Department of Motor Vehicles at scdmvonline.com.

4. Who should complete the ST-236?

The purchaser should complete the ST-236, if applicable, before registering or titling the boat, motor, or airplane. It is not required if you are registering an item subject to the IMF.

Use Tax

1. What is Use Tax?

Use Tax applies to purchases of tangible personal property from out-of-state retailers for use, storage, or consumption in South Carolina. This includes online purchases (from retailer websites or auction sites), purchases from out-of-state catalog companies, or purchases made while visiting another state or country.

2. What is the Use Tax rate and how is it calculated?

The tax rate is the same for Use Tax and Sales Tax. The Use Tax rate is the 6% state tax rate plus any applicable local taxes where the tangible personal property will be used, stored, or consumed.

However, if the item is subject to Maximum Tax, the Use Tax rate is the lesser of 5% of the purchase price or the Maximum Tax imposed (\$500 or \$300).

3. Does South Carolina allow credit for taxes paid to another state?

Yes. You can deduct the state and local Sales or Use Tax paid to another state from the Use Tax due in South Carolina. You must have proof of the tax payment.

4. Which transactions are not subject to Use Tax?

The following transfers of boats, motors, or airplanes are excluded from Use Tax:

- A. Purchases made out-of-state that have been substantially used in another state by the purchaser before storage, use, or other consumption in South Carolina. If property purchased out-of-state is later brought into South Carolina for use, storage, or consumption, Use Tax will apply unless the purchaser can prove the following conditions are conclusively established:
 - When the property was purchased, it was intended for use outside of South Carolina
 - The first actual use of the property was not in South Carolina, and
 - The property has already been substantially used outside of South Carolina.
- B. Purchases from an out-of-state retailer authorized to collect South Carolina's Use Tax. The purchaser must have a receipt showing the tax paid.
- C. Sales to dealers for resale. The liability for tax will shift from the seller to the purchaser if the seller receives an ST-8A, Resale Certificate from the purchaser.
- D. Sales to the federal government.
- E. Transfers to insurance companies.
- F. Sales of airplanes used in planting, cultivating, or harvesting farm crops.

5. What are the assessment time limitations for Use Tax?

If you don't pay the Use Tax due on a purchase, the SCDOR can assess any Use Tax due plus interest and penalties within:

- 36 months of when the return was filed or due, whichever is later, or
- 12 months of receiving information from other states, regional or national tax administration, or the federal government, but no later than 72 months after the last day the Use Tax may have been paid without penalty

The SCDOR may assess Use Tax due plus interest and penalties beyond these time limits if:

- there is fraudulent intent to evade the taxes,
- the taxpayer failed to file a return,
- there is a 20% understatement of the total of all taxes required to be shown on the return, or
- as otherwise allowed under the law

Guidelines

1% Discount for Individuals 85 and Older

For purposes of the Casual Excise Tax and the Use Tax, purchases by an individual 85 years old or older who titles or registers any item subject to the Maximum Tax for their own personal use is 4%, instead of 5%.

The tax rate imposed on a purchase by an individual 85 years or older who titles or registers any item not subject to the Maximum Tax for his own personal use is subject to tax at 5%, instead of 6%.

How To Pay

After calculating the tax due, you can submit your payment when you file the ST-236 with the SCDOR or when you register your boat or motor with the South Carolina Department of Natural Resources (SCDNR).

Pay online using our free tax portal, MyDORWAY, at **dor.sc.gov/pay** OR mail your check or money order made payable to SCDOR to: SCDOR, PO Box 100193, Columbia, SC 29202

Visit **dnr.sc.gov** for information about SCDNR and **scdmvonline.com** for information about SCDMV.

Local Sales and Use Taxes

Local Sales and Use Taxes apply to sales or purchases that are not subject to the \$500 Maximum Tax. Trailers not subject to the IMF and the contents of a manufactured home are subject to local taxes administered by the SCDOR.