



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

Property Purchase Information

Name of Purchaser: Address: City: State: ZIP: Date of Purchase: Property Purchase: Year Make Serial/VIN Number:

Seller's Information

Name of Seller: Address: City: State: ZIP:

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.

Non-taxable transactions reason (see page 4 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:

Item:

- 1. Boats 2. Motors (Outboard) 3. Airplanes

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

Non-taxable transactions reason (see page 4 for more information on non-taxable purchases.)

- 05 Purchase of items specifically exempted by Code Section 12-36-2120. Indicate exemption claimed below. If purchase is non-taxable, enter non-taxable transaction code: 06 Tax paid to SC registered out-of-state retailer

Item:

- 1. Boats 2. Motors (Outboard) 3. Airplanes 4. Trailers 5. Manufactured Homes 6. Other

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%)

Table with 3 columns: Description, Column A (6%), Column B (5%). Rows include Sale Price, Trade-In Allowance, Balance subject to tax, Tax Due, Local Option Tax, Other local taxes, Total Tax Due, Credit for taxes paid to another state, Tax amount, Penalty Interest, Total Amount Due.

ATTACH CHECK HERE

Municipality or County Numerical Code (Use municipality code if within municipal limits. See p.6)

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 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 \$6000.00 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 and 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 home (subject to local taxes)**

Items subject to \$300 cap are not 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) ..... \$ \_\_\_\_\_



**SCHEDULE OF MAXIMUM TAX ALLOCATION**

Taxpayer/Business Name \_\_\_\_\_

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

**Submit the ST-593 to the SCDOR with one of the returns below. Only one ST-593 should be submitted with a return.**

- **Retailers:** ST-455 State Sales, Use, and Maximum Tax Return
- **Individuals:** ST-236 Casual Use or Excise Tax Return

This schedule is not required if any of the following applies:

- Infrastructure Maintenance Fees (IMF) are required as payment on the sale, lease, or registration of items such as motor vehicles to the South Carolina Department of Motor Vehicles (SCDMV).
- Sales Tax is required as payment of tax on certain items, such as manufactured homes, not subject to the \$500 Maximum Sales and Use Tax (Max Tax) limit.

**Instructions**

Sales and Use Tax due on items subject to a Maximum Sales and Use Tax of \$500 is allocated as follows:

**Line 1:** Enter the total net taxable amount subject to a Max Tax.

**Line 2:** Enter the total Sales and Use Tax due (multiply line 1 by 5%). Divide amount reported on Line 2 into two parts (Line 2A and Line 2B).

**Line 2A:** Enter the tax due on net taxable amount taxable up to \$6,000. See Example of Allocation on back.

**Line 2B:** Enter the tax due on net taxable amount taxable above \$6,000 but not over \$10,000. See Example of Allocation on back.

For example: The tax due on an item with a net taxable sale amount (reported on Line 1) not exceeding \$6,000 (taxed at 5% up to \$300) must be reported on Line 2A. However, if the net taxable sale or purchase of an item (reported on Line 1) exceeds \$6,000 then the amount that exceeds \$6,000 is taxable up to \$10,000 (Max Tax of \$500). Note, the tax due must be distributed on Line 2A and Line 2B as follows:

Step 1: Enter \$300 (\$6,000 X 5%) on Line 2A.

Step 2: Enter tax due on the difference between \$300 tax (reported on Line 2A) and the tax amount up to \$500 maximum (taxable amount over \$6,000 and up to \$10,000 limit) on Line 2B.

Line 1. Enter total net taxable sales/purchases subject to Max Tax Line 1. \_\_\_\_\_

Line 2. Enter total tax due on net taxable sales/purchases subject to Max Tax Line 2. \_\_\_\_\_

**Distribution of Sales and Use Tax reported on Line 2**

Line 2A. Enter tax due on net taxable portion up to \$6,000 Line 2A. ► \_\_\_\_\_

Line 2B. Enter tax due on net taxable portion above \$6,000 but not exceeding \$10,000 Line 2B. ► \_\_\_\_\_

I certify that this report has been examined by me and to the best of my knowledge and belief is true and complete.

Date

Signature

Owner, Partner, or Title

**(File with the ST-455 or ST-236, if applicable.)**

The sale, lease, and registration of these items are subject to:

Max Tax: Reported and Paid to SCDOR

- Airplanes
- Boats
- Self-propelled light construction equipment
- Other items not subject to IMF

IMF: Reported and paid to the SCDMV

- Motor vehicles
- Motorcycles,
- Trailers
- Other items listed on the SCDMV website

The sale, lease, or registration of items subject to the Infrastructure Maintenance Fee by a retailer must be reported in total sales on Form ST-455 (State Sales, Use, and Maximum Tax Return) and taken as a deduction on Worksheet #3.

**Example of allocation:**

- Item with a net taxable sales amount of \$6,000. The total tax due is \$300 ( $\$6,000 \times 5\%$  or  $.05$ ).
  - Enter \$300 on Line 2A. Enter \$0 on Line 2B.
- Item with a net taxable sales amount of \$8,000. The total tax due is \$400 ( $\$8,000 \times 5\%$  or  $.05$ ).
  - Enter \$300 on Line 2A. Enter \$100 on Line 2B.
- Item with a net taxable sales amount of \$12,000. The total tax due is \$500 (Max Tax).
  - Enter \$300 on Line 2A. Enter \$200 on Line 2B.

**Multiple Items:**

- Item with a net taxable sales amount of \$7,000. The total tax due is \$350 ( $\$7,000 \times 5\%$  or  $.05$ ).
- Item with a net taxable sales amount of \$9,000. The total tax due is \$450 ( $\$9,000 \times 5\%$  or  $.05$ ).
  - Enter \$600 on Line 2A. Enter \$200 on Line 2B.

# 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 on your return. 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](http://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 of a boat, motor, or airplane that is required to be registered, titled, or licensed is issued. 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) less 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. For instance, the tax is 6% of the "fair market value" of a motor that is purchased alone (not permanently attached to the boat).

### 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 in SC Code Section 12-36-2120 from Sales or Use Tax.

For more information on Casual Excise Tax, see the SCDOR Advisory Opinions Index on Sales and Use Tax at [dor.sc.gov/policy](http://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 ([scdmvonline.com](http://scdmvonline.com)).

### 4. Who should complete the ST-236?

The purchaser should complete the ST-236 and ST-593, 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 in another state?

Yes. You can deduct the state and local Sales or Use Tax paid in 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 the use tax?

The following transfers of boats, motors, or airplanes are excluded from the 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 a bona fide use outside of South Carolina;
- The first actual use of the property was not in South Carolina; and
- The actual use of the property was substantial and constituted the primary use for which the property was purchased.

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 a boat, airplane, a trailer (not subject to the IMF), or any other item subject to the Maximum Tax for his 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 a motor that is purchased alone (not permanently attached to the boat), pole trailer, trailer, or semi trailer capable of being pulled by vehicles other than a truck tractor, or any other vehicle 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 outboard motor with the South Carolina Department of Natural Resources (SCDNR).

Pay online using our free tax portal, MyDORWAY, at [dor.sc.gov/pay](https://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](https://dnr.sc.gov) for information about SCDNR and [scdmvonline.com](https://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. Motors sold alone, trailers not subject to the IMF, and the contents of a manufactured home are subject to local taxes administered by the SCDOR.

## MUNICIPAL AND COUNTY NUMERICAL CODES (Rev. 2/25/20)

Name	Code	Name	Code	Name	Code	Name	Code
<b>Abbeville County</b>	<b>1001</b>	<b>Cherokee County</b>	<b>1011</b>	<b>Hampton County</b>	<b>1025</b>	<b>Oconee County</b>	<b>1037</b>
Abbeville (City)	2005	Blacksburg	2068	Brunson	2082	Walhalla	2937
Calhoun Falls	2100	Chesnee	2137	Estill	2265	Westminister	2960
Donalds	2212	Gaffney	2330	Furman	2320	West Union	2957
Due West	2216	<b>Chester County</b>	<b>1012</b>	Gifford	2336	<b>Orangeburg County</b>	<b>1038</b>
Honea Path	2425	Chester (City)	2139	Hampton (Town)	2380	Bowman	2078
Lowndesville	2538	Fort Lawn	2304	Luray	2546	Branchville	2080
Ware Shoals	2944	Great Falls	2354	Scotia	2807	Cope	2166
<b>Aiken County</b>	<b>1002</b>	Lowrys	2542	Varnville	2932	Cordova	2169
Aiken (City)	2010	Richburg	2755	Yemassee	2985	Elloree	2260
Burnettown	2084	<b>Chesterfield County</b>	<b>1013</b>	<b>Horry County</b>	<b>1026</b>	Eutawville	2270
Jackson	2440	Cheraw	2133	Atlantic Beach	2035	Holly Hill	2416
Monetta	2601	Chesterfield (Town)	2142	Aynor	2040	Livingston	2522
New Ellenton	2628	Jefferson	2444	Briarcliffe Acres	2081	Neeses	2624
N. Augusta	2652	McBee	2570	Conway	2163	North	2648
Perry	2713	Mount Croghan	2606	Loris	2534	Norway	2660
Salley	2798	Pageland	2686	Myrtle Beach	2615	Orangeburg (City)	2678
Wagener	2935	Patrick	2695	N. Myrtle Beach	2620	Rowesville	2785
Windsor	2971	Ruby	2790	Surfside Beach	2883	Santee	2804
<b>Allendale County</b>	<b>1003</b>	<b>Clarendon County</b>	<b>1014</b>	<b>Jasper County</b>	<b>1027</b>	Springfield	2849
Allendale (Town)	2015	Manning	2585	Hardeeville	2384	Vance	2930
Fairfax	2280	Paxville	2698	Ridgeland	2765	Woodford	2975
Sycamore	2889	Summerton	2871	<b>Kershaw County</b>	<b>1028</b>	<b>Pickens County</b>	<b>1039</b>
Ulmers	2910	Turbeville	2905	Bethune	2064	Central	2118
<b>Anderson County</b>	<b>1004</b>	<b>Colleton County</b>	<b>1015</b>	Camden	2103	Clemson	2148
Anderson (City)	2020	Cottageville	2172	Elgin	2250	Easley	2230
Belton	2060	Edisto Beach	2243	<b>Lancaster County</b>	<b>1029</b>	Liberty	2510
Clemson	2149	Lodge	2530	Heath Springs	2396	Norris	2644
Honea Path	2424	Smoaks	2831	Kershaw	2460	Pickens (City)	2716
Iva	2439	Walterboro	2940	Lancaster (City)	2482	Six Mile	2828
Pelzer	2707	Williams	2965	Van Wyck	2925	<b>Richland County</b>	<b>1040</b>
Pendleton	2710	<b>Darlington County</b>	<b>1016</b>	<b>Laurens County</b>	<b>1030</b>	Arcadia Lakes	2030
Starr	2861	Darlington (City)	2200	Clinton	2151	Blythewood	2075
West Pelzer	2955	Hartsville	2392	Cross Hill	2181	Cayce	2116
Williamston	2967	Lamar	2478	Fountain Inn	2316	Columbia	2160
<b>Bamberg County</b>	<b>1005</b>	Society Hill	2837	Gray Court	2350	Eastover	2235
Bamberg (City)	2052	<b>Dillon County</b>	<b>1017</b>	Laurens (City)	2498	Forest Acres	2298
Denmark	2204	Dillon (City)	2208	Ware Shoals	2946	Irmo	2434
Ehrhardt	2245	Lake View	2474	Waterloo	2947	<b>Saluda County</b>	<b>1041</b>
Govan	2346	Latta	2494	<b>Lee County</b>	<b>1031</b>	Batesburg Leesville	2057
Olar	2674	<b>Dorchester County</b>	<b>1018</b>	Bishopville	2066	Monetta	2602
<b>Barnwell County</b>	<b>1006</b>	Harleyville	2388	Lynchburg	2554	Ridge Spring	2760
Barnwell (City)	2054	N. Charleston	2657	<b>Lexington County</b>	<b>1032</b>	Saluda (Town)	2801
Blackville	2070	Reevesville	2750	Batesburg Leesville	2056	Ward	2942
Elko	2255	Ridgeville	2770	Cayce	2115	<b>Spartanburg County</b>	<b>1042</b>
Hilda	2408	St. George	2852	Chapin	2124	Campobello	2109
Kline	2466	Summerville	2874	Columbia	2161	Central Pacolet	2121
Snelling	2835	<b>Edgefield County</b>	<b>1019</b>	Gaston	2332	Chesnee	2136
Williston	2970	Edgefield (Town)	2240	Gilbert	2338	Cowpens	2178
<b>Beaufort County</b>	<b>1007</b>	Johnston	2448	Irmo	2433	Duncan	2220
Beaufort (City)	2058	North Augusta	2653	Lexington (Town)	2506	Greer	2371
Bluffton	2074	Trenton	2901	Pelion	2704	Inman	2430
Hilton Head Island	2410	<b>Fairfield County</b>	<b>1020</b>	Pine Ridge	2718	Landrum	2486
Port Royal	2727	Blythewood	2077	South Congaree	2840	Lyman	2550
Yemassee	2986	Jenkinsville	2445	Springdale	2846	Pacolet	2680
<b>Berkeley County</b>	<b>1008</b>	Ridgeway	2775	Summit	2877	Reidville	2753
Bonneau	2076	Winnsboro	2972	Swansea	2886	Spartanburg (City)	2843
Charleston (City)	2129	<b>Florence County</b>	<b>1021</b>	West Columbia	2952	Wellford	2950
Goose Creek	2342	Coward	2175	<b>McCormick County</b>	<b>1033</b>	Woodruff	2977
Hanahan	2382	Florence (City)	2286	McCormick (Town)	2582	<b>Sumter County</b>	<b>1043</b>
Jamestown	2442	Johnsonville	2446	Parksville	2692	Mayesville	2594
Moncks Corner	2600	Lake City	2470	Plum Branch	2722	Pinewood	2720
North Charleston	2658	Olanta	2670	<b>Marion County</b>	<b>1034</b>	Sumter (City)	2880
St. Stephen	2858	Pamplico	2689	Marion (City)	2588	<b>Union County</b>	<b>1044</b>
Summerville	2876	Quinby	2735	Mullins	2612	Carlisle	2112
<b>Calhoun County</b>	<b>1009</b>	Scranton	2810	Nichols	2636	Jonesville	2450
Cameron	2106	Timmonsville	2897	Sellers	2813	Lockhart	2526
St. Matthews	2855	<b>Georgetown County</b>	<b>1022</b>	<b>Marlboro County</b>	<b>1035</b>	Union (City)	2915
<b>Charleston County</b>	<b>1010</b>	Andrews	2025	Bennettsville	2062	<b>Williamsburg County</b>	<b>1045</b>
Awendaw	2038	Georgetown (City)	2334	Blenheim	2072	Andrews	2026
Charleston (City)	2130	Pawleys Island	2697	Clio	2154	Greeleyville	2358
Folly Beach	2292	<b>Greenville County</b>	<b>1023</b>	McColl	2576	Hemingway	2400
Goose Creek	2343	Fountain Inn	2315	Tatum	2895	Kingstree	2463
Hollywood	2420	Greenville (City)	2362	<b>Newberry County</b>	<b>1036</b>	Lane	2490
Isle of Palms	2436	Greer	2370	Little Mountain	2518	Stuckey	2864
Kiawah Island	2462	Mauldin	2591	Newberry (City)	2632	<b>York County</b>	<b>1046</b>
Lincolnville	2514	Simpsonville	2825	Peak	2701	Clover	2157
McClellanville	2573	Travelers Rest	2899	Pomaria	2725	Fort Mill	2310
Meggett	2597	<b>Greenwood County</b>	<b>1024</b>	Prosperity	2729	Hickory Grove	2404
Mt. Pleasant	2609	Greenwood (City)	2366	Silverstreet	2822	McConnells	2579
North Charleston	2656	Hodges	2412	Whitmire	2962	Rock Hill	2780
Ravenel	2745	Ninety Six	2640	<b>Oconee County</b>	<b>1037</b>	Sharon	2819
Rockville	2783	Troy	2903	Salem	2795	Smyrna	2834
Seabrook Island	2812	Ware Shoals	2945	Seneca	2816	Tega Cay	2896
Sullivans Island	2867					York (City)	2990
Summerville	2875						