



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

ST-236 (Rev. 4/29/15) 5112

Mail To: SC Department of Revenue, PO Box 125, Columbia, SC 29214-0107

PROPERTY PURCHASE INFORMATION

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

SELLER'S INFORMATION

Name of Seller: Address: City: State: Zip Code: Date:

FOR OFFICE USE ONLY

NOTE: Payment of tax on this form requires the submission of a bill of sale and the signature of the owner.

5% GL CODE: 14-3750 6% GL CODE: 14-4750

CASUAL EXCISE TAX: (Purchase from an individual)

Non-taxable transactions reason

(Place "X" in the reason box, if applicable)

- 01 Transfer to member of immediate family... 02 Transfer to legal heir... 03 Transfer to partnership... 04 Nonresident military personnel...

Place "X" in the appropriate box

- 1. Motor Vehicle 2. Motorcycles 3. Boats 4. Motors (Outboard) 5. Airplanes

USE TAX: (Purchase from an out of state retail dealer)

Non-taxable transactions reason

(Place "X" in the reason box, if applicable)

- 04 Nonresident military personnel (Statement as to Home of Record (HOR) MUST be attached.)

Note: The sales of trucks, boats and motors are taxable.

- 05 Tax paid to SC registered out-of-state retailer

(See page 4 for additional information relating to non-taxable purchases.)

Place "X" in the appropriate box

- 1. Motor Vehicle 2. Motorcycles 3. Boats 4. Motors (Outboard) 5. Airplanes 6. Trailers 7. Semi-Trailers 8. Manufactured Homes 9. Campers 10. Recreational Vehicles 11. Other

If purchase is non-taxable, enter non-taxable transaction code:

Skip lines 1 through 10 (Computation of Tax) and Sign Return.

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 Sales Price, Less Trade-In Allowance, Balance Subject to Tax, Tax Due, Local Option Tax, Other Local Tax, Total Tax Due, Credit for taxes paid, Amount Due, Penalty & Interest, Total Amount Due.

MUNICIPALITY OR COUNTY NUMERICAL CODE (Use municipality code if within municipal limits)

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

Date Signature of Purchaser Daytime Phone No. Email Address

See reverse side

**TAX COMPUTATION FOR MANUFACTURED HOMES AND CONTENTS**

(Computation does not apply to modular homes)

**SECTION A - Compute tax on the sale of the home.**

- 1. Enter total sales price amount of home. \$ \_\_\_\_\_
- 2. Enter trade-in allowance for home. \$ \_\_\_\_\_
- 3. SUBTRACT line 2 from line 1 and enter results here. \$ \_\_\_\_\_
- 4. MULTIPLY line 3 by 35% (.35) and enter results here. \$ \_\_\_\_\_
- 5. SUBTRACT line 4 from line 3 and enter results here. \$ \_\_\_\_\_
- 6. BASIS OF COMPUTATION OF TAX ON HOME \$ \_\_\_\_\_
  - (A) If line 5 is less than or equal to \$6000.00, enter results on line 6.  
Go to line 7.
  - (B) If line 5 is greater than \$6000.00 and home is energy efficient (EEF), enter \$6000.00 on line 6.  
Go to line 7.
  - (C) If Line 5 is greater than \$6000.00 and home is non-energy efficient,
    - (1) Subtract \$6000.00 from line 5 and enter results here \$ \_\_\_\_\_
    - (2) Multiply line C, (1) by 40% (.40) and enter results here \$ \_\_\_\_\_
    - (3) Add \$6000.00 to line C, (2) and enter results on line 6.  
Go to line 7.
- 7. Multiply amount on line 6 by 5% (.05), enter results here and go to section B. \$ \_\_\_\_\_

**SECTION B - Compute tax on the sale of the contents of the home. (subject to local taxes)**

(Items subject to \$300.00 cap are not included in this tax computation.)

- 8. Enter the sales price for the contents of the home. \$ \_\_\_\_\_
- 9. Enter trade-in allowance for the contents of the home. \$ \_\_\_\_\_
- 10. Subtract line 9 from line 8 and enter results here. \$ \_\_\_\_\_
- 11. If delivery is made in a local tax county, multiply amount on line 10 by the state and local tax rate and enter results here. \$ \_\_\_\_\_

**Total tax due on home and contents**

- 12. Add line 7 and line 11 enter results here. \$ \_\_\_\_\_

## General Information

The purpose of these instructions is to provide information on the remittance of casual excise tax and use tax, if any, on motor vehicles, motorcycles, boats, motors, airplanes, trailers, etc. The tax is required of transactions where the purchaser has purchased from an individual, non-retailer, or a retailer located outside of South Carolina who is not responsible for collecting sales or use tax.

When completing the casual excise tax and use tax return, be sure to enter the four digit county or municipality code on your return. A listing of municipal and county numerical codes is provided on the last page of the instructions. Use the four digit numerical code to reference whether the items are purchased for storage, use or other consumption in a municipality or county. If the items purchased are for storage, use or other consumption in a municipality, use the municipality code; otherwise, use the county code.

The Department of Revenue publishes advisory documents on casual excise tax; sales and use tax collected by the Department and the exemptions allowed under each tax. For the most recently published information, visit the Department's website, [www.dor.sc.gov](http://www.dor.sc.gov).

## Casual Excise Tax

### 1. What is casual excise tax and when is it imposed on sales of motor vehicles, motorcycles, boats, motors, or airplanes?

The casual excise tax is imposed upon the issuance of a certificate of title or other proof of ownership for every (1) motor vehicle, (2) motorcycle, (3) boat, (4) motor, or (5) airplane required to be registered, titled, or licensed. It applies only to the last sale before the application for title.

### 2. What is the Casual Excise Tax Rate and how the tax is computed?

The tax rate is 5% of the "fair market value" of the motor vehicle, motorcycle, airplane, and boat purchased. The casual excise tax is computed on the "fair market value" which is defined as (1) the total purchase price (i.e., price agreed upon by the buyer and seller) less any trade-in allowance of the motor vehicle, motorcycle, boat, motor, or airplane, or (2) the valuation shown in a national publication adopted by the Department. The casual excise tax imposed on sales of motor vehicles, motorcycles, boats, or airplanes may not exceed the \$300 maximum tax on these transactions.

Any transaction subject to the maximum tax of \$300 is taxed at a state rate of 5% and is not subject to any local tax administered and collected by the Department of Revenue on behalf of local jurisdictions. However, any transaction not subject to the maximum tax of \$300 is taxed at a state rate of 6% and is subject to any local tax administered and collected by the Department of Revenue on behalf of local jurisdictions. 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 the Casual Excise Tax?

The following transfers of motor vehicles, motorcycles, boats, motors, or airplanes are not subject to the casual excise tax.

Code 1. Transfers to members of the immediate family ("immediate family" is spouse, parent, child, sister, brother, grandparent, and grandchild);

Code 2. Transfers to a legal heir, legatee, or distributee;

Code 3. Transfers from an individual to a partnership upon formation, or from a stockholder to a corporation upon formation;

Code 4. Transfers of motor vehicles, motorcycles, or airplanes specifically exempted by Section 12-36-2120 from the sales or use tax.

Note: For a further explanation on how Casual Excise Tax is administered, please visit the Department's website, [www.dor.sc.gov](http://www.dor.sc.gov) and refer to Department Advisory Opinions Index on Sales and Use Tax.

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

The purchaser should complete ST-236 before going to register or title the motor vehicle, motorcycle, boat, motor, or airplane.

# Use Tax

## 1. What is the use tax?

The use tax is a tax that applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina, and includes purchases from retailers made via the Internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, or when visiting another state or another country.

## 2. What is the rate for the use tax?

The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale actually takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed.

However, with respect to the use tax imposed on storage, use, or consumption of certain items which are subject to a maximum tax, the use tax rate imposed is the lesser of 5% of the purchase price or \$300. For more specific information about maximum tax items, visit the Department's website at [www.dor.sc.gov](http://www.dor.sc.gov).

Note: Information concerning local sales and use tax rates can be found on the Department's website, [www.dor.sc.gov](http://www.dor.sc.gov).

## 3. Does South Carolina allow credit for taxes paid in another State?

Yes, a credit is allowed for the state and local sales or use tax due and paid in another state against the state and local use tax due in South Carolina. The credit is allowed upon proof that the sales or use tax was due and paid in the other state.

Note: For a further explanation on credit for taxes paid to another state, please visit the Department's website, [www.dor.sc.gov](http://www.dor.sc.gov) and refer to Department Advisory Opinions Index for Sales and Use Tax.

## 4. Which transactions are not subject to the use tax?

The following transfers of motor vehicles, motorcycles, boats, motors, airplanes, trailers, semi trailers, or pole trailers are excluded from the use tax:

- A. Purchases from outside South Carolina that have been substantially used in another state by the purchaser before being titled, registered or licensed in South Carolina. The purchaser must show proof that the property was titled, registered or licensed in another state.
- B. Purchases in which the purchaser has a receipt from an out of state retailer authorized to collect South Carolina's use tax and shows the seller has collected the tax from the purchaser.
- C. Sales to dealers for resale. The liability for tax will shift from the seller to the purchaser if the seller receives a properly completed ST-8A, "Resale Certificate", from the purchaser.
- D. Sales to qualifying nonresident military personnel, sales to the federal government, transfers to an insurance company, and sales of airplanes used in planting, cultivating or harvesting farm crops (e.g. crop dusting).

## 5. Assessment Time Limitations for Use Tax

If a person fails to pay the use tax due on a purchase, the law allows the Department to assess any use taxes due (plus interest and penalties) within:

- (1) 36 months of when the return was filed or due to be filed (whichever is later) or
- (2) 12 months of receiving information from other states, regional and 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.

However, the Department may assess use taxes due (plus interest and penalties) beyond these time limits if (1) there is fraudulent intent to evade the taxes, (2) the taxpayer failed to file a return, (3) there is a 20% understatement of the total of all taxes required to be shown on the return, or (4) as otherwise allowed under the law.

## General Guidelines

### Special Provisions for Persons 85 or Older

For purposes of the casual excise tax, and the sales and use tax, purchases by an individual 85 years old or older who titles or registers a motor vehicle, motorcycle, boat, airplane, recreational vehicle, a trailer, semi-trailer capable of being pulled only by a truck tractor, or any other vehicle 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%.

### Where Do I Pay the Use Tax or Casual Excise Tax?

Department of Revenue Form ST-236, "Casual or Use Excise Tax Return," is used to compute the casual excise tax or use tax due on the transfer of a motor vehicle, motorcycle, boat, motor, or airplane. The tax may be paid at the Department of Revenue, or at a Department of Motor Vehicles office when registering a motor vehicle or motorcycle, or at the Department of Natural Resources when registering a boat or motor. A taxpayer may report and remit tax on an airplane by filing a Form ST-236 with the Department of Revenue. Form ST-236 can be obtained from the Department's website at [www.dor.sc.gov](http://www.dor.sc.gov). Information on the Department of Motor Vehicles or the Department of Natural Resources can be found at [www.mysc.gov](http://www.mysc.gov)

To pay tax with the Form ST-236 to the Department of Revenue, you may visit any of our in state locations or mail the information to:

South Carolina Department of Revenue  
Sales Tax  
P O Box 125  
Columbia, SC 29214-0107

### \*\*\*Local Sales and Use Taxes

Local sales and use taxes apply to sales or purchases that are not subject to the \$300 maximum tax. Motors sold alone, trailers (not required to be pulled by a truck tractor only), and contents of a manufactured home are subject to local taxes administered by the Department of Revenue.

MUNICIPAL AND COUNTY NUMERICAL CODES

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	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	2139	Hampton	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	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	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	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	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	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 Spring	2396	Norris	2644
Honea Path	2424	Smoaks	2831	Kershaw	2460	Pickens	2716
Iva	2439	Walterboro	2940	Lancaster	2482	Six Mile	2828
Pelzer	2707	Williams	2965	<b>Laurens County</b>	<b>1030</b>	<b>Richland County</b>	<b>1040</b>
Pendleton	2710	<b>Darlington County</b>	<b>1016</b>	Clinton	2151	Arcadia Lakes	2030
Starr	2861	Darlington	2200	Cross Hill	2181	Blythewood	2075
West Pelzer	2955	Hartsville	2392	Fountain Inn	2316	Cayce	2116
Williamston	2967	Lamar	2478	Gray Court	2350	Columbia	2160
<b>Bamberg County</b>	<b>1005</b>	Society Hill	2837	Laurens	2498	Eastover	2235
Bamberg	2052	<b>Dillon County</b>	<b>1017</b>	Ware Shoals	2946	Forest Acres	2298
Denmark	2204	Dillon	2208	Waterloo	2947	Irmo	2434
Ehrhardt	2245	Lake View	2474	<b>Lee County</b>	<b>1031</b>	<b>Saluda County</b>	<b>1041</b>
Govan	2346	Latta	2494	Bishopville	2066	Batesburg Leesville	2057
Olar	2674	<b>Dorchester County</b>	<b>1018</b>	Lynchburg	2554	Monetta	2602
<b>Barnwell County</b>	<b>1006</b>	Harleyville	2388	<b>Lexington County</b>	<b>1032</b>	Ridge Spring	2760
Barnwell	2054	N. Charleston	2657	Batesburg Leesville	2056	Saluda	2801
Blackville	2070	Reevesville	2750	Cayce	2115	Ward	2942
Elko	2255	Ridgeville	2770	Chapin	2124	<b>Spartanburg County</b>	<b>1042</b>
Hilda	2408	St. George	2852	Columbia	2161	Campobello	2109
Kline	2466	Summerville	2874	Gaston	2332	Central Pacolet	2121
Snelling	2835	<b>Edgefield County</b>	<b>1019</b>	Gilbert	2338	Chesnee	2136
Williston	2970	Edgefield	2240	Irmo	2433	Cowpens	2178
<b>Beaufort County</b>	<b>1007</b>	Johnston	2448	Lexington	2506	Duncan	2220
Beaufort	2058	North Augusta	2653	Pelion	2704	Greer	2371
Bluffton	2074	Trenton	2901	Pine Ridge	2718	Inman	2430
Hilton Head Island	2410	<b>Fairfield County</b>	<b>1020</b>	South Congaree	2840	Landrum	2486
Port Royal	2727	Blythewood	2077	Springdale	2846	Lyman	2550
Yemassee	2986	Jenkinsville	2445	Summit	2877	Pacolet	2680
<b>Berkeley County</b>	<b>1008</b>	Ridgeway	2775	Swansea	2886	Reidville	2753
Bonneau	2076	Winnsboro	2972	West Columbia	2952	Spartanburg	2843
Charleston	2129	<b>Florence County</b>	<b>1021</b>	<b>McCormick County</b>	<b>1033</b>	Wellford	2950
Goose Creek	2342	Coward	2175	McCormick	2582	Woodruff	2977
Hanahan	2382	Florence	2286	Parksville	2692	<b>Sumter County</b>	<b>1043</b>
Jamestown	2442	Johnsonville	2446	Plum Branch	2722	Mayesville	2594
Moncks Corner	2600	Lake City	2470	<b>Marion County</b>	<b>1034</b>	Pinewood	2720
North Charleston	2658	Olanta	2670	Marion	2588	Sumter	2880
St. Stephens	2858	Pamplico	2689	Mullins	2612	<b>Union County</b>	<b>1044</b>
Summerville	2876	Quinby	2735	Nichols	2636	Carlisle	2112
<b>Calhoun County</b>	<b>1009</b>	Scranton	2810	Sellers	2813	Jonesville	2450
Cameron	2106	Timmonsville	2897	<b>Marlboro County</b>	<b>1035</b>	Lockhart	2526
St. Matthews	2855	<b>Georgetown County</b>	<b>1022</b>	Bennettsville	2062	Union	2915
<b>Charleston County</b>	<b>1010</b>	Andrews	2025	Blenheim	2072	<b>Williamsburg County</b>	<b>1045</b>
Awendaw	2038	Georgetown	2334	Clio	2154	Andrews	2026
Charleston	2130	Pawleys Island	2697	McColl	2576	Greeleyville	2358
Folly Beach	2292	<b>Greenville County</b>	<b>1023</b>	Tatum	2895	Hemingway	2400
Goose Creek	2343	Fountain Inn	2315	<b>Newberry County</b>	<b>1036</b>	Kingstree	2463
Hollywood	2420	Greenville	2362	Little Mountain	2518	Lane	2490
Isle of Palms	2436	Greer	2370	Newberry	2632	Stuckey	2864
Kiawah	2462	Mauldin	2591	Peak	2701	<b>York County</b>	<b>1046</b>
Lincolnton	2514	Simpsonville	2825	Pomaria	2725	Clover	2157
McClellanville	2573	Travelers Rest	2899	Prosperity	2729	Fort Mill	2310
Meggett	2597	<b>Greenwood County</b>	<b>1024</b>	Silverstreet	2822	Hickory Grove	2404
Mt. Pleasant	2609	Greenwood	2366	Whitmire	2962	McConnells	2579
North Charleston	2656	Hodges	2412	<b>Oconee County</b>	<b>1037</b>	Rock Hill	2780
Ravenel	2745	Ninety Six	2640	Salem	2795	Sharon	2819
Rockville	2783	Troy	2903	Seneca	2816	Smyrna	2834
Seabrook Island	2812	Ware Shoals	2945			Tega Cay	2896
Sullivans Island	2867					York	2990
Summerville	2875						