

**Read this section before completing your form.**

The ST-389 is used to report different types of local Sales and Use Taxes which must be reported by county and municipality.

When completing the ST-389, all entries must be typed or hand-printed clearly and legibly.

**Complete the Sales and Use Tax worksheet on the back of the applicable state tax form (ST-3, ST-388, ST-403, or ST-455) before making entries on the ST-389.**

If you have a retail license or a Use Tax registration, you are **required** to file a tax return even if there is no tax due for the period.

When filing "No Sales" returns, enter zero on the ST-389 for the county or municipality of your business location.

**IMPORTANT:** If it is determined that no entry is needed on a line, leave the line blank. Do not write on the lines that do not pertain to you.

**STEP 1 ST-389 INFORMATION**

**Check to be sure that the local tax applies and that the ST-389 is applicable.**

The ST-389 is required to be filed with the appropriate state Sales and Use Tax return (ST-3, ST-388, ST-403, or ST-455) if:

- The retailer is located in a county or municipality that imposes a local tax OR
- The retailer is delivering into a county or municipality with a local tax and has connection sufficient with the county or municipality of delivery to require payment of the tax.

For example:

1. the retailer is shipping into a county or municipality using his own vehicles
2. the retailer has an agent or employee operating within the county or municipality
3. the retailer is shipping into the county or municipality using a contract carrier
4. the retailer is using a common carrier and maintains an office, other place of business, or property of any kind in the county or municipality of delivery or advertises via media which has coverage in the county or municipality

For more information relating to circumstances in which a retailer must pay a local tax on behalf of a local county or municipality, see SC Revenue Ruling #09-9 at [dor.sc.gov/policy](http://dor.sc.gov/policy).

If this does not apply, return to the appropriate state tax form and complete your tax computation.

**ST-389 WORKSHEET INSTRUCTIONS**

Complete the worksheet section of the ST-389 when reporting amounts subject to a local tax or tribal sales tax, if you sold, purchased, or delivered property for use in a county or municipality with a local tax. The worksheet is to assist you in determining the proper amount required to be allocated on the ST-389.

**Item 1 Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use:** Enter the same amount reported on the worksheet of your state Sales and Use Tax return (Item 3 of ST-3, ST-388, ST-455, or Items 3 and 7 of ST-403).

**Item 2 Local Tax Allowable Deductions:** Enter deductions here which are not subject to local taxes or a tribal sales tax. All deductions should be itemized under Column A, with the deduction amount shown in Column B.

Certain transactions are subject to the state's Sales and Use Tax rate but are exempt from the local Sales and Use Tax rate. Some examples are:

- Deliveries to local counties or municipalities without local tax
- Sales subject to the maximum Sales and Use Tax (i.e. aircrafts, boats, manufactured homes, etc.)

Quarterly and annual filers paying tax on the first reporting period after the implementation date may use the worksheet to calculate the amounts not subject to the local tax.

Before claiming a deduction on the ST-389 worksheet, the exemptions relating to a particular local tax or the tribal tax should be reviewed since it may differ from the state tax exemptions claimed (for instance: If a deduction was itemized on the state tax return worksheet for the 1% state tax rate reduction for individuals age 85 or older, the amount itemized as a deduction on the state tax return worksheet would not be applicable as a deduction on the ST-389 worksheet item 2.)

Sales of unprepared foods are exempt from the state Sales and Use Tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales of unprepared foods that are subject to a local tax must be included on the ST-389 worksheet.

There are various types of local Sales and Use Taxes which are imposed in addition to state Sales and Use Tax. Some local taxes may provide the same exemptions, while others may be different. As a result, you should examine the amounts reported for a particular local tax before reporting the net taxable amount for a particular local tax. To obtain an updated list of the various counties which impose local taxes and the specific exemptions applicable to each, visit [dor.sc.gov/tax/sales-and-use](http://dor.sc.gov/tax/sales-and-use).

The list above is not a complete listing of local tax exemptions. If you have questions regarding these exemptions, contact us at [SalesandUseTax@dor.sc.gov](mailto:SalesandUseTax@dor.sc.gov) or 1-844-898-8542.

**Item 3 Total Amount of Deductions:** Enter the total allowable deductions from Column B.

**Item 4 Net Sales and Purchases:** Subtract item 3 from item 1. The total should match Column A, line 1, page 5 from the ST-389.

The amount on line 1, page 5 of your ST-389 will not match item 4 of your ST-389 worksheet when:

- Your sales, purchases, and withdrawals are made or delivered into a county or municipality with more than one local tax type OR
- more than one local tax type is reported

Do not take credits on this form. To claim a refund, download and complete ST-14, Claim for Refund, located at [dor.sc.gov/forms](http://dor.sc.gov/forms). MyDORWAY users can complete ST-14 at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov).

## STEP 2

### INSTRUCTIONS FOR COMPLETING THE ST-389, pages 1-5

The ST-389 is a multi-part form with Capital Project taxes reported on page 1, School District/Education Capital Improvement taxes reported on page 2, Transportation and Catawba Tribal taxes reported on page 3, Local Option Taxes reported on page 4, and Tourism Development taxes reported on page 5. Use only the specific local tax codes listed at the end of the ST-389 instructions to report the locations subject to the applicable local option tax.

Enter the business name, retail license or registration number, and the period ended as shown on the ST-3, ST-388, ST-403, or ST-455 to which this schedule must be attached.

**Only one entry per line is allowed.** If additional lines are needed, reproductions of the applicable page are permissible.

**Name of County or Municipality:** Enter the name of the particular county or municipality where delivery takes place in a county or municipality with a local tax. If your business reports a local tax, you must use the municipality or county name and code that shows the location where the property is delivered within the county. A list of counties with the municipality names and codes can be found at the end of the ST-389 instructions.

### CALCULATING LOCAL TAX

**Code:** Enter the code for the named county or municipality based upon the specific local tax. See list of local taxes, municipality or county names, and their applicable code at the end of the ST-389 instructions.

**Column A - Net Taxable Amount:** Enter the net taxable sales or purchases made for each county or municipality. Credits are not allowed to be taken on this form. To claim a refund, download and complete ST-14, Claim for Refund, located at [dor.sc.gov/forms](http://dor.sc.gov/forms). MyDORWAY users can complete ST-14 at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov).

**Column B - Local Tax:** Multiply Column A by 1% and enter results in Column B for each county or municipality that imposes a local tax.

## STEP 3

### DETERMINE TOTAL AMOUNT DUE

**Line 1:** Enter the total of all net taxable sales listed in Column A of the ST-389 and additional ST-389 pages if applicable on line 1 of page 5. Be sure to include total of all entries from all pages.

**Line 2:** Add all local taxes due and enter the total of Column B on line 2 of page 5.

## STEP 4

### ENTERING TAX FROM THE ST-389

Enter the total of Column B from line 2 on the applicable line of your state Sales and Use Tax return as follows:

- Line 5 of ST-3
- Line 6 of ST-388 and ST-455
- Line 10 of ST-403

Keep a copy of the completed ST-389 for your records.  
All applicable pages of the ST-389 must be attached to the appropriate state form.  
Returns are due by the 20th of the month.

# CODES FOR LOCAL TAXES

(For Tax Periods 5-1-19 and after)

When completing the ST-389, Schedule for Local Taxes, be sure to list one entry per line. Use the appropriate four-digit code listed below for the specific local tax (e.g., Capital Project, School District, etc.) and municipality (e.g., town, city, etc.). Each code reflects the location at which the sale was consummated, which is usually where the business is located, the place of delivery, or physical presence by acceptance of the goods sold, if different from the business location.

**NOTE:** To obtain four-digit codes from tax periods prior to May 2019, see the ST-427, Sales and Use Tax Rates of SC Municipalities, located at [dor.sc.gov/forms](http://dor.sc.gov/forms).

## 1. CAPITAL PROJECT TAX

Name of County or Municipality	Code	Name of County or Municipality	Code
AIKEN	1002	LANCASTER	1029
ALLENDALE	1003	LEE	1031
BAMBERG	1005	MARION	1034
BARNWELL	1006	MCCORMICK	1033
CALHOUN	1009	NEWBERRY	1036
CHESTER	1012	ORANGEBURG	1038
COLLETON	1015	SALUDA	1041
FLORENCE	1021	SPARTANBURG	1042
GREENWOOD	1024	SUMTER	1043
HAMPTON	1025	WILLIAMSBURG	1045
HORRY	1026	YORK	1046

## 2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX

Name of County or Municipality	Code	Name of County or Municipality	Code
AIKEN	5021	DILLON	5170
ANDERSON	5040	HORRY	5261
CHARLESTON	5101	JASPER	5271
CHEROKEE	5111	KERSHAW	5281
CHESTERFIELD	5131	LEXINGTON	5320
CLARENDON	5140	MARLBORO	5351
DARLINGTON	5161		

## 3. TRANSPORTATION TAX

Name of County or Municipality	Code	Name of County or Municipality	Code
BEAUFORT	1007	DORCHESTER	1018
BERKELEY	1008	JASPER	1027
CHARLESTON	1010	RICHLAND	1040

## 4. CATAWBA TRIBAL TAX - Use only if making sales on the reservation.

Name of County or Municipality	Code
LANCASTER	1029
YORK	1046

**5. LOCAL OPTION TAX-** \* 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.

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. A complete updated list of all counties with local taxes can be found at [dor.sc.gov/tax/sales-and-use](http://dor.sc.gov/tax/sales-and-use).

Name	Code	Name	Code	Name	Code	Name	Code
<b>Abbeville County</b>	1001	Ravenel	2745	Ridgeway	2775	<b>Marlboro County</b>	1035
<b>Abbeville (City)*</b>	2005	Rockville	2783	Winnsboro	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812			Blenheim	2072
Donalds	2212	Sullivans Island	2867	<b>Florence County</b>	1021	Clio	2154
Due West	2216	Summerville	2875	<b>Florence (City)*</b>	2286	McColl	2576
Honea Path	2425			Coward	2175	Tatum	2895
Lowndesville	2538	<b>Cherokee County</b>	1011	Johnsonville	2446		
Ware Shoals	2944	Blacksburg	2068	Lake City	2470	<b>McCormick County</b>	1033
		Chesnee	2137	Olanta	2670	<b>McCormick (City)*</b>	2582
<b>Allendale County</b>	1003	Gaffney	2330	Pamplico	2689	Parksville	2692
<b>Allendale (Town)*</b>	2015			Quinby	2735	Plum Branch	2722
Fairfax	2280	<b>Chester County</b>	1012	Scranton	2810		
Sycamore	2889	<b>Chester (City)*</b>	2139	Timmonsville	2897	<b>Pickens County</b>	1039
Ulmers	2910	Fort Lawn	2304			<b>Pickens (City)*</b>	2716
		Great Falls	2354	<b>Hampton County</b>	1025	Central	2118
<b>Bamberg County</b>	1005	Lowrys	2542	<b>Hampton (Town)*</b>	2380	Clemson	2148
<b>Bamberg (Town)*</b>	2052	Richburg	2755	Brunson	2082	Easley	2230
Denmark	2204			Estill	2265	Liberty	2510
Ehrhardt	2245	<b>Chesterfield County</b>	1013	Fairfax	2281	Norris	2644
Govan	2346	<b>Chesterfield (Town)*</b>	2142	Furman	2320	Six Mile	2828
Olar	2674	Cheraw	2133	Gifford	2336		
		Jefferson	2444	Luray	2546	<b>Richland County</b>	1040
<b>Barnwell County</b>	1006	McBee	2570	Scotia	2807	Arcadia Lakes	2030
<b>Barnwell (City)*</b>	2054	Mount Croghan	2606	Varnville	2932	Blythewood	2075
Blackville	2070	Pageland	2686	Yemassee	2985	Cayce	2116
Elko	2255	Patrick	2695			Columbia	2160
Hilda	2408	Ruby	2790	<b>Jasper County</b>	1027	Eastover	2235
Kline	2466			Hardeeville	2384	Forest Acres	2298
Snelling	2835	<b>Clarendon County</b>	1014	Ridgeland	2765	Irmo	2434
Williston	2970	Manning	2585				
		Paxville	2698	<b>Kershaw County</b>	1028	<b>Saluda County</b>	1041
<b>Berkeley County</b>	1008	Summerton	2871	Bethune	2064	<b>Saluda (Town)*</b>	2801
<b>Charleston (City)*</b>	2129	Turbeville	2905	Camden	2103	Batesburg	2057
Bonneau	2076			Elgin	2250	Monetta	2602
Goose Creek	2342	<b>Colleton County</b>	1015			Ridge Spring	2760
Hanahan	2382	Cottageville	2172	<b>Lancaster County</b>	1029	Ward	2942
Jamestown	2442	Edisto Beach	2243	<b>Lancaster (City)*</b>	2482		
Moncks Corner	2600	Lodge	2530	Heath Springs	2396	<b>Sumter County</b>	1043
North Charleston	2658	Smoaks	2831	Kershaw	2460	<b>Sumter (City)*</b>	2880
St. Stephen	2858	Walterboro	2940	Van Wyck	2925	Mayesville	2594
Summerville	2876	Williams	2965			Pinewood	2720
				<b>Laurens County</b>	1030	<b>Union County</b>	<b>1044</b>
<b>Calhoun County</b>	1009	<b>Darlington County</b>	1016	<b>Laurens (City)*</b>	2498	<b>Union (City)*</b>	<b>2915</b>
Cameron	2106	<b>Darlington (City)*</b>	2200	Clinton	2151	Carlisle	2112
St. Matthews	2855	Hartsville	2392	Cross Hill	2181	Jonesville	2450
		Lamar	2478	Fountain Inn	2316	Lockhart	2526
		Society Hill	2837	Gray Court	2350		
<b>Charleston County</b>	1010			Ware Shoals	2946	<b>Williamsburg County</b>	1045
<b>Charleston (City)*</b>	2130	<b>Dillon County</b>	1017	Waterloo	2947	Andrews	2026
Awendaw	2038	<b>Dillon (City)*</b>	2208			Greeleyville	2358
Folly Beach	2292	Lake View	2474	<b>Lee County</b>	1031	Hemingway	2400
Goose Creek	2343	Latta	2494	Bishopville	2066	Kingstree	2463
Hollywood	2420			Lynchburg	2554	Lane	2490
Isle of Palms	2436	<b>Edgefield County</b>	1019			Stuckey	2864
James Island	2441	<b>Edgefield (Town)*</b>	2240	<b>Marion County</b>	1034		
Kiawah Island	2462	Johnston	2448	<b>Marion (City)*</b>	2588		
Lincolnton	2514	North Augusta	2653	Mullins	2612		
McClellanville	2573	Trenton	2901	Nichols	2636		
Meggett	2597			Sellers	2813		
Mt. Pleasant	2609	<b>Fairfield County</b>	1020				
North Charleston	2656	Blythewood	2077				
		Jenkinsville	2445				

**6. TOURISM DEVELOPMENT TAX**

Name of County or Municipality	Code
HORRY	2615