1350

For Tax Periods 5-1-15 and after

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE FOR LOCAL TAXES

(Attach to form ST-3, ST-388, ST-403, and ST-455 when filed.)

ST-389
(Rev. 4/10/15)
5063

Business Name _____ Retail License or Use Tax Registration Number _____

Period ended _____ Page _____ of _____

NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX	34-2726	**(A)**	**(B)**	**(C)**	**(D)**
AIKEN	1002	x 1% =	-	=	
ALLENDALE	1003	x 1% =	-	=	
BAMBERG	1005	x 1% =	-	=	
CHESTER	1012	x 1% =	-	=	
COLLETON	1015	x 1% =	-	=	
FLORENCE	1021	x 1% =	-	=	
GEORGETOWN	1022	x 1% =	-	=	
HAMPTON	1025	x 1% =	-	=	
LANCASTER	1029	x 1% =	-	=	
LEE	1031	x 1% =	-	=	
MARION	1034	x 1% =	-	=	
NEWBERRY	1036	x 1% =	-	=	
ORANGEBURG	1038	x 1% =	-	=	
SUMTER	1043	x 1% =	-	=	
YORK	1046	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

Submit all pages containing applicable data.

50631068

ST-389 WORKSHEET
(If applicable)

The ST-389 is used to report various types of local taxes. Most of the local sales and use taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions from other local taxes. Before claiming a deduction on the ST-389 worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 worksheet. Review carefully the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ from the state tax exemptions or differ from another local tax exemption.

For instance, the 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. Sales of unprepared foods that qualify for local sales and use tax exemption which also qualified for state sales and use tax exemption should be shown as a deduction on Item 2 of the ST-389 worksheet for local taxes. To obtain information about local tax exemptions, visit our website **www.dor.sc.gov** to obtain a current copy of the Department's Policy Document which discusses the types of local taxes imposed and exemptions allowed under each local tax.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with Item 4 of ST-389 worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Item 1. Total - Gross Proceeds of Sales/Rental, Use Tax and Withdrawals of Inventory for Own Use: As reported on state sales and use tax return worksheet (Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403.) **1.** _____

Item 2. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
_____	$ _____
_____	$ _____
_____	$ _____
_____	$ _____
_____	$ _____
_____	$ _____

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

Item 4. Net Sales and Purchases: (Item 1 minus Item 3.) **4.** _____
Should agree with ST-389, Page 7, line 1, Column A.

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals.) It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.) For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

Submit all pages containing applicable data.

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NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Business Name _____

Retail License or Use Tax Registration Number _____

Period ended _____ Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX 34-2730					
		(A)	(B)	(C)	(D)
AIKEN	5021	x 1% =	-	=	
ANDERSON	5040	x 1% =	-	=	
CHARLESTON	5101	x 1% =	-	=	
CHEROKEE	5111	x 1% =	-	=	
CHESTERFIELD	5131	x 1% =	-	=	
CLARENDON	5140	x 1% =	-	=	
DARLINGTON	5161	x 1% =	-	=	
DILLON	5170	x 1% =	-	=	
HORRY	5261	x 1% =	-	=	
JASPER	5271	x 1% =	-	=	
LEXINGTON	5320	x 1% =	-	=	
MARLBORO	5351	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

Submit all pages containing applicable data.

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NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Business Name _____

Retail License or Use Tax Registration Number _____

Period ended _____ Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax		Discount		Net Amount After Discount
3. TRANSPORTATION TAX	34-2728							
		(A)		**(B)**		**(C)**		**(D)**
BERKELEY	1008		x 1% =		-		=	
CHARLESTON	1010		x .005 =		-		=	
DORCHESTER	1018		x 1% =		-		=	
RICHLAND	1040		x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
4. CATAWBA TRIBAL TAX	34-3766	**Only complete this section if you are making sales on the reservation.**						
		(A)		**(B)**		**(C)**		**(D)**
LANCASTER	1029		x 8% =		-		=	
YORK	1046		x 7% =		-		=	
5. RESERVED		**(A)**		**(B)**		**(C)**		**(D)**
					-		=	

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.

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NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Business Name _____

Retail License or Use Tax Registration Number _____

Period ended _____ Page _____ of _____

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 municipality, not the general county code.
List one entry per line. If additional lines for Local Option are needed, complete ST-389-A.

6. LOCAL OPTION TAX 34-2721

Name of County or Jurisdiction	Code	Net Taxable Amount (A)		Local Tax (B)		Discount (C)		Net Amount After Discount (D)
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
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			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	
			x 1% =		-		=	

Submit all pages containing applicable data.

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LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 4/10/15)

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

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 on our website **www.dor.sc.gov** under Sales and Use > Publications/Notices.

If the sale is consummated in a municipality you must use the city code, not the general county code.

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

Special Notice

***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.**

Submit all pages containing applicable data.

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NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Business Name _____

Retail License or Use Tax Registration Number _____

Period ended _____ Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
7. TOURISM DEVELOPMENT TAX	34-2740	**(A)**	**(B)**	**(C)**	**(D)**
MYRTLE BEACH	2615	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

SUMMARY: Complete all pages of the ST-389 first, then enter totals here.

1. Add Column A from pages 1, 3, 4, 5, 7 and all ST389-A's. ..... 1 ▶ _____

2. Add Column B from pages 1, 3, 4, 5, 7 and all ST389-A's..... 2 _____

3. Add Column D from pages 1, 3, 4, 5, 7 and all ST389-A's ..... 3 ▶ _____

4. Penalty _____ Interest _____ OFFICE USE ONLY: _____ 4 ▶ _____
(Add Local Tax Penalty and Interest)

5. Total (Add lines 3 and 4) ..... 5 _____
Enter amount on line 9 of ST-3, ST-388, ST-455 or line 17 of ST-403.

NOTE: Other counties may adopt local taxes at a later date.

For answers to questions pertaining to completing this form, please call (803) 898-5000.

Mail to: Department of Revenue, Sales Tax, Columbia, SC 29214-0101

Submit all pages containing applicable data.

50637065

Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

New Sales Tax Rate for Catawba Tribal Tax Effective May 1, 2009

Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate by County	
		York	**Lancaster**
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	**7%	**8%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than $100.00.	Tribal Tax	** 7%	**8%
*Retailers located **within the state and off the reservation making a sale** (delivery) **on the reservation of $100.00 or less.**	State Tax Only	*6%	*6%
*Retailers located **outside the state (registered with DOR) making a sale** (delivery) **on the reservation**	State Tax Only	*6%	*6%

***Local taxes would not be applicable in these circumstances only.**

****Note: The tribal sales tax rates within the Reservation may change in the future.** For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

Collection of Tourism Development Tax

The Municipal Council of the City of Myrtle Beach has implemented a 1% Local Option Tourism Development Fee (referred to as Tourism Development Sales and Use Tax). This tourism development tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents.

This tax is collected by retailers located in or making sales into the City of Myrtle Beach. Retailers reporting the tourism development tax must report the tax by the municipality of delivery (as preprinted in Section 7 on Form ST-389). The tax does not apply to items subject to a maximum tax or the gross proceeds of sales of unprepared food that may lawfully be purchased with United States Department of Agriculture food coupons.

Submit all pages containing applicable data.

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