



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. 8/1/15)
5063

Retail License or Use Tax
Registration Number _____

Business Name _____

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
1. CAPITAL PROJECT TAX		(A)	(B)
	34-2726		
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% =	_____
_____	_____	_____ x 1% =	_____

Submit all pages containing applicable data.

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
a. Catawba Sales less than \$100.00	\$ _____
b. Sales Not Subject to Local Tax	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

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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Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____

Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax
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2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX 34-2730
 (A) **(B)**

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% = _____
_____	_____	_____	x 1% = _____
_____	_____	_____	x 1% = _____
_____	_____	_____	x 1% = _____
_____	_____	_____	x 1% = _____

Submit all pages containing applicable data.
 page 3 of 8

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Retail License or Use Tax
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Period ended _____ Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax
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3. TRANSPORTATION TAX 34-2728

		(A)		(B)
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% =	_____
_____	_____	_____	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)
LANCASTER	1029	_____	x 8% =	_____
YORK	1046	_____	x 7% =	_____

5. RESERVED

		(A)		(B)
_____	_____	_____		_____

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.
 page 4 of 8

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 8/1/15)

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

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.

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.

page 8 of 8