



For Tax Periods 5-1-17 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. 4/18/17)
 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) |
| AIKEN | 1002 | _____ x 1% = | _____ |
| ALLENDALE | 1003 | _____ x 1% = | _____ |
| BAMBERG | 1005 | _____ x 1% = | _____ |
| BARNWELL | 1006 | _____ x 1% = | _____ |
| CHESTER | 1012 | _____ x 1% = | _____ |
| COLLETON | 1015 | _____ x 1% = | _____ |
| FLORENCE | 1021 | _____ x 1% = | _____ |
| GEORGETOWN | 1022 | _____ x 1% = | _____ |
| GREENWOOD | 1024 | _____ x 1% = | _____ |
| HAMPTON | 1025 | _____ x 1% = | _____ |
| HORRY | 1026 | _____ x 1% = | _____ |
| LANCASTER | 1029 | _____ x 1% = | _____ |
| LEE | 1031 | _____ x 1% = | _____ |
| MARION | 1034 | _____ x 1% = | _____ |
| MCCORMICK | 1033 | _____ x 1% = | _____ |
| NEWBERRY | 1036 | _____ x 1% = | _____ |
| ORANGEBURG | 1038 | _____ x 1% = | _____ |
| SUMTER | 1043 | _____ x 1% = | _____ |
| WILLIAMSBURG | 1045 | _____ x 1% = | _____ |
| YORK | 1046 | _____ 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 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.** _____

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.



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

Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____

Page _____ of _____

| Name of County or Jurisdiction | Code | Net Taxable Amount | Local Tax |
|--------------------------------|-------|--------------------|-----------|
| 3. TRANSPORTATION TAX | | | |
| | | (A) | (B) |
| BERKELEY | 1008 | _____ x 1% = | _____ |
| CHARLESTON | 1010 | _____ x 1% = | _____ |
| DORCHESTER | 1018 | _____ x 1% = | _____ |
| JASPER | 1027 | _____ 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% = | _____ |
| _____ | _____ | _____ x 1% = | _____ |

| | | | |
|------------------------------|------|---|-------|
| 4. CATAWBA TRIBAL TAX | | 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.
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LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 4/18/17)

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 dor.sc.gov.

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

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.

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