SC INFORMATION LETTER #16-6

SUBJECT:    Sales Tax Holiday Dates for 2016

DATE:       June 1, 2016


            SC Revenue Procedure #09-3

SCOPE:      An Information Letter is a written statement issued to the public to
            announce general information useful in complying with the laws
            administered by the Department. An Information Letter has no
            precedential value.

Code Section 12-36-2120(57) provides for an annual three-day sales tax holiday for sales taking
place from 12:01 a.m. on the first Friday in August and ending at midnight on the following Sunday.
Accordingly, the 2016 sales tax holiday weekend will begin Friday, August 5, 2016 at 12:01 a.m. and
end Sunday, August 7, 2016 at midnight.

During this time, the 6% state sales and use tax, and any applicable local sales and use tax, will not
be imposed on clothing, clothing accessories (e.g., hats, scarves, hosiery, and handbags), footwear,
school supplies (e.g., pens, pencils, paper, binders, notebooks, books, bookbags, lunchboxes, and
calculators), computers, printers and printer supplies, computer software, and bath wash cloths,
blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs
and mats, pillows, and pillow cases. The sales tax holiday, however, does not apply to sales of
jewelry, cosmetics, eyewear, wallets, watches, furniture, rental of clothing or footwear, items for use
in a business, or items placed on layaway or similar deferred payment and delivery plans.

The Department has published two advisory opinions concerning the sales tax holiday; each is
available on our website at dor.sc.gov. These documents are:

1. SC Revenue Ruling #10-7 – a detailed list of examples of exempt items during the sales tax
   holiday and a list of examples of nonexempt items.

2. SC Revenue Ruling #10-8 – a “question and answer” document addressing frequently asked sales
   tax holiday questions.

If you have any questions, you may call the Department of Revenue at (803) 898-5000 or email the
Department at SalesandUseTax@dor.sc.gov.