



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #19-17

SUBJECT: Sales Tax Holiday Dates for 2019

DATE: June 24, 2019

REFERENCE: S.C. Code Ann. Section 12-36-2120(57) (2014)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
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.

SALES TAX HOLIDAY DATES FOR 2019

Code Section 12-36-2120(57) provides for an annual three-day (72-hour) sales tax holiday for eligible sales taking place the first Friday in August through midnight the following Sunday night. This year, the sales tax holiday period is from 12:01 a.m. Friday, August 2, 2019 through midnight Sunday, August 4, 2019.

HIGHLIGHTS OF SALES TAX HOLIDAY

The sales tax holiday allows resident and nonresident shoppers an opportunity to purchase certain items specified by statute free of South Carolina's 6% State sales and use tax and free of any local sales and use taxes collected by the Department on behalf of local jurisdictions. The tax holiday applies to eligible items purchased for use by any age, from infant to senior citizen, to new or used items, and to items of any dollar amount. These items include: (1) school supplies used in the classroom or at home for school assignments; (2) clothing and clothing accessories; (3) footwear; (4) computers and computer software, printers and printer supplies; and (5) bed and bath items.

The sales tax holiday, however, specifically does not apply to sales of items used in a trade or business, jewelry, cosmetics, eyewear, wallets, watches, furniture, rentals of clothing or footwear, or items placed on layaway or similar deferred payment and delivery plans.

ADDITIONAL INFORMATION

For more information, see SC Revenue Ruling #19-4 which addresses frequently asked tax holiday questions and provides a list of examples of exempt and non-exempt items by category.