



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #91-4

TO: Vickie Ringer  
Public Information Director

FROM: Jerry Knight

DATE: January 4, 1991

SUBJECT: Local Option Sales Tax (Counties Imposing) & Credit for Local Taxes Paid in Another State

REFERENCE: S.C. Code Ann. Section 4-10-10, et. seq. (Effective February 2, 1990)  
S.C. Revenue Ruling #90-11

AUTHORITY: S.C. Code Section 12-3-140  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

COUNTIES IMPOSING THE 1% LOCAL OPTION SALES AND USE TAX:

Effective July 1, 1991, the following counties will impose an additional one percent (1%) sales and use tax:

Charleston  
Colleton  
Jasper  
Hampton  
McCormick  
Marion

Refer to S.C. Revenue Ruling #90-11 for questions and answers concerning the local option sales and use tax. To obtain a copy of the ruling, you may write to: Public Information Office, South Carolina Tax Commission, PO Box 125, Columbia, SC 29214 or you may call (803) 737-4405.

CHANGE IN COMMISSION POLICY CONCERNING CREDIT FOR LOCAL TAXES DUE AND PAID IN ANOTHER STATE:

Also, pursuant to S.C. Revenue Ruling #90-11 [Question #25, part (3)], "credit will be allowed against the 5% state use tax up to the amount of state and local taxes due and paid in [another] state". It should be noted this represents a change in Commission policy and is effective as of January 1, 1991. Prior to January first, credit was allowed only for state sales and use taxes due and paid in another state.