



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

SC INFORMATION LETTER #91-5

TO: Vickie Ringer
Public Information Director

FROM: Jerry Knight

DATE: January 18, 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.

NOTE: This document is issued for the purpose of clarifying Information Letter #91-4 issued January 4, 1991.

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 TAXES DUE AND PAID IN ANOTHER STATE:

As of January 1, 1991, credit will be allowed against the use tax due in this State for the state and local taxes due and paid in another state. Prior to January first, credit was only allowed for the state tax due and paid in another state. Such credit will be allowed even if the property is stored, used or consumed in a South Carolina county which has not imposed the local option tax. (See SC Revenue Ruling #90-11, question 25, for further guidance concerning credit for taxes due and paid in another state.)