



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

SC INFORMATION LETTER #92-1

TO: Vickie Ringer
Public Information Director

FROM: Steve Hallman

DATE: January 2, 1992

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 #91-17

SUPERSEDES: S.C. Information Letter #91-5

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Enacted June 1991)
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 TAXES:

Effective May 1, 1992, the following counties will impose an additional 1% sales tax and 1% use tax:

Abbeville	Lancaster
Allendale	Marlboro
Bamberg	Saluda
Edgefield	

The following counties imposed the additional one percent (1%) sales and use taxes as of July 1, 1991:

Charleston	Hampton
Colleton	McCormick
Jasper	Marion

S.C. Revenue Ruling #91-17 contains answers to frequent questions concerning the local option sales and use taxes. To obtain a copy of the ruling, you may write to: Public Information Office, South Carolina Tax Commission, P.O. Box 125, Columbia, S.C. 29214 or you may call (803) 737-4405.

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

As of January 1, 1991, credit is allowed against the use tax due in this State for the state and local taxes due and paid in another state. Prior to January 1, 1991, credit was only allowed for the state tax due and paid in another state. Such credit is 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 #91-17, question 27, for further guidance concerning credit for taxes due and paid in another state.)