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State of South Carolina  
Department of Revenue  
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

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SC REVENUE INFORMATIONAL BULLETIN #00-9

**SUBJECT:** Termination of Chester County 1% Capital Projects Tax  
(Sales and Use Tax)

**DATE:** April 19, 2000

**SUPERSEDES:** All previous documents and any oral directives in conflict herewith.

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (Supp. 1999)  
SC Revenue Procedure #99-4

**SCOPE:** A Revenue Informational Bulletin is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **A Revenue Informational Bulletin has no precedential value, and is not binding on the public or the Department.**

Effective May 1, 2000, Chester county no longer imposes a 1% Capital Projects Tax. Chester county imposed the 1% Capital Projects Tax in order to raise \$1,330,000.00 for specific projects in the county. This goal has now been met and in accordance with Code Section 4-10-340(B) the tax will end at midnight on April 30, 2000.

The 1% Capital Projects Tax collected and/or due in April should be remitted to the department on the taxpayer's April sales and use tax return, which must be filed with the department on or before May 22, 2000. In addition, taxpayers will remain liable for any of the 1% Capital Projects Tax due, but not remitted to the department, for the period of May 1, 1999 through April 30, 2000.

Chester county, however, will continue to impose the 1% Local Option Sales and Use Tax authorized under Article 1 of Chapter 10 of Title 4 of the South Carolina Code of Laws. This tax is imposed for the purpose of reducing property taxes in Chester county.

As such, effective May 1, 2000, the sales and use tax rate (State and local) in Chester county will be reduced from 7% to 6% (5% State + 1% Local Option Sales and Use Tax).