SC REVENUE PROCEDURAL BULLETIN #01-4

SUBJECT: Sales Tax Rate on Certain Foods
(Sales and Use Tax)

EFFECTIVE DATE: July 1, 2001

SUPERCEDES: SC Revenue Advisory Bulletins #00-8 and #00-9


SC Revenue Procedure #99-4

SCOPE: The purpose of a Revenue Procedural Bulletin is to provide procedural
guidance to the public and Department personnel. It is a written statement
issued to assist in the administration of laws and regulations by providing
guidance that may be followed in order to comply with the law. A
Revenue Procedural Bulletin does not have the force or effect of law,
and is not binding on the public. It is, however, binding on agency
personnel only until superseded or modified by a change in statute,
regulation, court decision, or advisory opinion.

Effective July 1, 2001, the State sales and use tax rate on food items eligible to be purchased
with United States Department of Agriculture food coupons will be 5%. (Note: Food items
actually purchased with USDA food coupons are still exempt from the sales and use tax.)
However, the State sales and use tax rate on sales of food items eligible to be purchased with
United States Department of Agriculture to persons 85 years of age and older for their own
personal use will be 4%.

Therefore, SC Revenue Advisory Bulletins #00-8 and #00-9, which concern the temporary rate
reduction on food items eligible to be purchased with United States Department of Agriculture
food coupons, are rescinded effective July 1, 2001.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth A. Carpentier
Elizabeth A. Carpentier, Director

July 30, 2001
Columbia, South Carolina