



STATE OF SOUTH CAROLINA  
**DEPARTMENT OF REVENUE**

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SC REVENUE RULING #21-6

**SUBJECT:** Honey Bees – Livestock Exemption  
(Sales and Use Tax)

**EFFECTIVE DATE:** Applies to all periods open under the statute.

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

**REFERENCES:** S.C. Code Ann. Section 12-36-2120(4)  
SC Regulation 117-301

**AUTHORITY:** S.C. Code Ann. Section 12-4-320 (2014)  
S.C. Code Ann. Section 1-23-10(4) (2005)  
SC Revenue Procedure #09-3

**SCOPE:** The purpose of a Revenue Ruling is to provide guidance to the public. It is an advisory opinion issued to apply principles of tax law to a set of facts or general category of taxpayers. It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Departmental advisory opinion.

**QUESTION**

Are sales of honey bees exempt from the sales and use tax as "livestock" under Code Section 12-36-2120(4)?

**CONCLUSION**

Sales of honey bees are exempt from the sales and use tax as "livestock" under Code Section 12-36-2120(4).

Since honey bees are livestock, and all sales of livestock are exempt from sales and use tax under Code Section 12-36-2120(4), all purchasers (e.g., a commercial honey bee retailer, a honey bee hobbyist) can purchase honey bees tax free. An exemption certificate is not needed or required to purchase honey bees tax free.

## DISCUSSION

Code Section 12-36-2120(4) exempts the gross proceeds of sales, or sales price of livestock from sales and use tax. It defines livestock as:

...domesticated animals customarily raised on South Carolina farms for use primarily as beasts of burden, or food, and certain mammals when raised for their pelts or fur. Animals such as dogs, cats, reptiles, fowls (except baby chicks and poults), and animals of a wild nature, are not considered livestock.

Regulation 117-301.1 provides examples of items exempt and not exempt as livestock and reads in part:

The practical result of the above is to exempt from the tax horses, mules, cattle, swine, sheep, goats, rabbits, ostriches and any other animals raised as food for human consumption, domesticated fish produced for human consumption, and chinchillas. Animals such as dogs, cats, reptiles, fowls (except baby chicks and poults), minnows, worms, fish (except for those cultivated for human consumption) and animals of a wild nature are not considered livestock.

It is an accepted practice in South Carolina to resort to the dictionary definition to determine the literal meaning of a word used in statutes. For cases where this has been done, see Hay v. South Carolina Tax Commission, 273 S.C. 269, 255 S.E.2d 837 (1979); Fennell v. South Carolina Tax Commission, 233 S.C. 43, 103 S.E.2d 424 (1958); Etiwan Fertilizer Co. v. South Carolina Tax Commission, 217 S.C. 484, 60 S.E.2d 682 (1950).

The Merriam-Webster Dictionary<sup>1</sup> provides the following definitions:

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|----------------|--|
| “Domesticated” | 1. Adapted over time (as by selective breeding) from a wild or natural state to life in close association with and to the benefit of humans.     |
| “Animal”       | 1. Any of a kingdom (Animalia) of living things... and in having the capacity for spontaneous movement and rapid motor responses to stimulation. |
| “Farm”         | 5. A plot of land devoted to the raising of animals especially domesticated livestock....  |

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<sup>1</sup> Merriam-Webster.com Merriam-Webster, 2021. <https://www.merriam-webster> (March 3, 2021).

Based on the above, honey bees are animals that are domesticated and customarily raised on a farm to produce food. Therefore, honey bees are livestock and are exempt from sales and use tax under Code Section 12-36-2120(4).

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell  
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W. Hartley Powell, Director

April 14 \_\_\_\_\_, 2021  
Columbia, South Carolina