



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC REVENUE RULING #25-9

SUBJECT: Purchases by Individuals 85 Years of Age and Older
(Sales and Use Tax)

EFFECTIVE DATE: July 1, 2017

SUPERSEDES: S.C. Revenue Ruling #18-10 and all previous documents and any oral directives in conflict herewith

REFERENCES: Chapter 36 of Title 12 (2014 & Supp. 2024)
S.C. Code Ann. Section 56-3-627 (Supp. 2024)

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 It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion.

PURPOSE OF ADVISORY OPINION UPDATE

The purpose of this advisory opinion is to update guidance from the Department of Revenue (the "Department") on sales of certain items to individuals 85 years of age or older who are entitled to the 1% state sales and use tax exclusion.

South Carolina sales and use tax law provides a lower state tax rate for purchases by individuals 85 years of age and older for their personal use.¹ The lower sales and use tax rate, sometimes referred to as the "1% exclusion" or "1% reduction" for individuals 85 years of age and older, does not apply to local taxes administered and collected by the Department on behalf of local jurisdictions or to local sales taxes administered and collected directly by a city or county (i.e., the local hospitality tax/fee on prepared meals and food or the local accommodations tax/fee).

¹S.C. Code Ann. §§ 12-36-2620, -2630, and -2640.

This advisory opinion provides general guidance as to the requirements of the 1% reduction for qualifying individuals and the application of the 1% reduction to routine purchases made by individuals 85 years of age or older. It is not intended to address every issue an individual may encounter.

This opinion is divided into the following parts:

1. General Overview of Taxes Imposed on Purchases
2. Procedure to Request and Receive Lower Tax Rate
3. Applicability to Common Purchases
4. Retailer Requirements
5. Examples and Additional Guidance

PART 1 – GENERAL OVERVIEW OF TAXES IMPOSED ON PURCHASES

State Sales and Use Tax. South Carolina law imposes a 6% sales tax² on the gross proceeds of sales of every person engaged in the business of selling tangible personal property at retail. The retailer is liable for the tax. South Carolina imposes a complementary 6% use tax³ on the sales price of tangible personal property purchased at retail for storage, use, or other consumption in South Carolina, regardless of whether the retailer is engaged in business in South Carolina. The use tax is the liability of the purchaser.

In addition to applying to the sale or use of tangible personal property (e.g., furniture, clothing, computers, etc.), the sales and use taxes also apply to certain communication services, laundry and drycleaning services, and the furnishing of accommodations.⁴

Sales Tax on Accommodations and Additional Guest Charges. South Carolina law imposes a 7% sales tax on charges for any rooms, lodgings, or sleeping accommodations for fewer than 90 days to the same person⁵ and a 6% sales tax on “additional guest charges” added to the guest’s room charge for certain specific amenities or services.⁶

Local Sales and Use Taxes. Local governments have limited authority to levy local taxes and fees for various purposes. The Department administers and collects certain local sales and use taxes on behalf of local jurisdictions. The Department provides a chart listing the current local sales and use taxes collected by the Department and exemptions allowed under each tax. The most recent information on local sales and use taxes is published in an Information Letter that can be found on the Department’s website. In addition, some counties and municipalities administer and collect

² S.C. Code Ann. § 12-36-910(A) imposes a 5% sales tax. S.C. Code § 12-36-1110 imposes an additional 1% sales and use tax rate, beginning June 1, 2007.

³ S.C. Code Ann. § 12-36-1310(A) imposes a 5% use tax. S.C. Code § 12-36-1110 imposes an additional 1% sales and use tax rate, beginning June 1, 2007.

⁴ S.C. Code Ann. § 12-36-60.

⁵ S.C. Code Ann. § 12-36-920(A). The 1% increase under S.C. Code Ann. § 12-36-1110 does not apply to the tax on the rental of accommodations.

⁶ S.C. Code Ann. § 12-36-920(B). The 1% increase under S.C. Code Ann. § 12-36-1110 applies to the sales tax on additional guest charges.

certain local taxes, such as a local hospitality tax on prepared meals and food or a local accommodations tax in addition to the state tax. These local taxes are not discussed in this document.

“Rounding.” In calculating the tax due, retailers may round a fraction of more than one-half of a cent to the next whole cent and a fraction of a cent of one-half or less must be eliminated.⁷

For example, if the total amount due after tax is \$23.875, the retailer may round the amount up to \$23.88. However, if the total amount due after tax is \$23.874, the retailer may only collect \$23.87.

“Maximum Tax.” Sales or leases of motor vehicles⁸, boats and boat motors, and recreation vehicles are subject to a 5% sales and use tax, but the tax may not exceed \$500.⁹ This maximum tax does not apply to boat trailers under 2,500 that are privately owned and not for hire.¹⁰ Sales of items subject to the maximum tax are exempt from local sales and use taxes.

Casual Excise Tax. Boats and boat motors purchased from a non-retailer (typically an individual) are subject to a “casual excise tax” (rather than a use tax) at a rate of 5% (not to exceed \$500) for the issuance of a title or proof of ownership.¹¹

PART 2 – PROCEDURE TO REQUEST AND RECEIVE LOWER TAX RATE

1. Q. How does an individual 85 years of age or older request the 1% lower state sales and use tax rate?
 - A. Code Sections 12-36-2620, 12-36-2630, and 12-36-2640 provide for the 1% lower state sales and use tax rate for individuals 85 years of age or older. The law does not require the purchaser to complete any form with the Department. It only requires that:
 - a. the individual purchases the tangible personal property;
 - b. the tangible personal property is purchased for the purchaser’s personal use;
 - c. the purchaser requests the exclusion at the time of the sale; and
 - d. the purchaser provides the retailer with proof of age.

⁷ See S.C. Code Ann. § 12-36-940(C).

⁸ *Jack’s Custom Cycles, Inc. v. S.C. Dep’t of Revenue*, 439 S.C. 35, 47, 885 S.E.2d 433, 440 (Ct. App. 2023), reh’g denied (Apr. 26, 2023), found “motor vehicle” includes any motorized, self-propelled, and wheeled vehicle that does not run on rails. This includes all-terrain vehicles, utility vehicles, golf carts, and legend race cars. See also S.C. Revenue Ruling #23-3.

⁹ S.C. Code Ann. § 12-36-2110.

¹⁰ See S.C. Revenue Ruling #25-2. This advisory opinion provides general guidance as to the requirements of the 1% reduction for qualifying individuals and the application of the 1% reduction to routine purchases made by individuals 85 years of age or older. It is not intended to address every issue an individual may encounter.

¹¹ S.C. Code Ann. § 12-36-1710.

2. Q. Does the lower state sales and use tax rate apply to phone, mail order, and internet purchases by an individual 85 years of age or older?

A. Yes, providing the individual meets the requirements in Question 1, the lower rate applies to phone, mail, or internet purchases.

Note: When requesting the 1% exclusion, an individual 85 years of age or older may need to contact each retailer (including phone, mail order, and internet retailers) to determine the retailer's process for verifying the requirements provided in Question 1 above.

3. Q. If an individual 85 years of age or older fails to request the lower state sales and use tax rate and therefore does not receive the lower tax rate at the time of purchase, may that individual subsequently request a refund of the 1% state tax?

A. No. The lower state rate is only available if an individual 85 years of age or older requests the lower state sales and use tax rate at the time of purchase.

4. Q. If an individual 85 years of age or older fails to provide proof of age at the time of purchase and therefore does not receive the lower state sales and use tax rate, may that individual subsequently request a refund of the 1% state tax?

A. No. The lower state rate is only available if an individual 85 years of age or older provides proof of age at the time of purchase.

6. Q. Are purchases of general use items (e.g., linens, clothes, or medical supplies not otherwise exempt) at the request of an individual age 85 and older for the individual's own use made by someone else, such as by a family member or a caretaker, allowed the reduced tax rate?

A. No.

7. Q. What are the reduced tax rate amounts?

A. The general overview above discussed various taxes that may be imposed on purchases of different types of tangible personal property. A summary of the various state taxes and rate amounts and the tax rate amounts that apply to individuals 85 and older is provided below. A discussion of each of the various taxes imposed on common purchases made by individuals age 85 and older and the applicable tax rate follows in the remainder of this advisory opinion.

Tax Type on Common Purchases	General State Sales and Use Tax Rate*	Sales and Use Tax Rate for Individuals 85 and Older*	Local Sales and Use Tax Applicable to All Ages
Sales Tax (General purchases)	6%	5%	Yes
Use Tax (General purchases)	6%	5%	Yes
Items Specifically Exempt from Sales and Use Tax (e.g., medicine sold by prescription, electricity)	0%	0%	No
Sales Tax on Accommodations	7%	6%	Yes
Sales Tax on Additional Guest Charges	6%	5%	Yes
Maximum Sales and Use Tax on Certain Items to be Registered with the SCDMV (e.g., motor vehicles, recreational vehicles)	0% (However, an infrastructure maintenance fee of 5%, not to exceed \$500 applies)	0% (However, an infrastructure maintenance fee of 5%, not to exceed \$500 applies)	No
Casual Excise Tax on Maximum Tax Items not Registered with the SCDMV (e.g., boats, boat motors)	5%, not to exceed \$500	4%, not to exceed \$500	No

*These are the state tax rates as of the date this document was published.

8. Q. Does the lower tax rate available to individuals 85 years of age or older also apply to reduce local taxes?
- A. No. The 1% sales and use tax rate reduction does not apply to local taxes administered and collected by the Department on behalf of local jurisdictions or to local sales taxes administered and collected directly by a city or county (i.e., the local hospitality tax/fee on prepared meals and food or the local accommodations tax/fee).

PART 3 - APPLICABILITY TO COMMON PURCHASES

9. Q. If an individual 85 years of age or older purchases tangible personal property at retail for the individual's personal use, what tax rate is applicable to the purchase?
- A. In general, an individual 85 years of age or older who purchases tangible personal property at retail for the individual's personal use would pay a state sales and use tax rate of 5% (instead of the 6% rate applicable to all other persons), plus any applicable local sales and use tax. Certain exceptions exist to this general rule and are discussed throughout this document.

Examples of purchases of tangible personal property subject to this 5% rate (instead of the general 6% sales and use tax rate applicable to all other persons) include, but are not limited to:

- Clothing;
- Clothing accessories, such as handbags, scarves, hats, and hosiery;
- Jewelry and watches;
- Cosmetics and toiletries, such as soap and tissues;
- Household supplies, such as cleaning supplies, light bulbs, and toiletries;
- Household items, such as draperies and rugs;
- Furniture, such as sofas, chairs, tables, and lamps;
- Appliances, such as refrigerators, washers, dryers, and microwave ovens;
- Electronics, such as cell phones, televisions, computers, and computer accessories;
- Car tires and batteries; and
- Communication services, such as cable or internet television.

Food Purchases

10. Q. If an individual 85 years of age or older purchases “unprepared food” at retail for the individual’s personal use, what tax rate is applicable to the purchase?

A. Purchases of “unprepared food” (i.e., the type that can be purchased with food stamps)¹² by all individuals are exempt from the state sales and use tax. Such purchases, however, are subject to any applicable local sales and use tax (unless the local tax law specifically exempts the sale of unprepared food).

Examples of foods that are exempt from the state sales and use tax (i.e., “unprepared food”) include:

- Any food intended to be eaten at home by people, including snacks, beverages and seasonings;
- Seeds and plants intended to grow food (not birdseed or seeds to grow flowers); and
- Cold items, which may include salads or sandwiches, intended to be eaten at home by people and that are not considered “prepared meals or food” as discussed below.

The term “unprepared” food does not include:

- Meals and food sold by a restaurant, cafeteria, lunch wagon, or other similar places or businesses engaged in the business of selling prepared meals or food for immediate consumption;
- Meals prepared and delivered by a meal delivery service;
- Meals sold to or at congregate meal sites; or

¹²See S.C. Code Ann. § 12-36-2120(75) and S.C. Regulation 117-337, “Sales of Unprepared Food.” The unprepared food item does not have to be actually purchased with food stamps to qualify for the exemption.

- Meals and food sold at a grocery store, convenience store or any other similar store for the purpose of eating at or near the store, such as meals and food sold with eating utensils (e.g., plates, knives, forks, spoons, cups, napkins) provided by the seller.

Examples of foods that are not exempt from the state sales and use tax (i.e., “prepared food”) and, therefore, are subject to the state sales and use tax at the state rate of 5% for individuals 85 years of age or older (6% rate for all other persons) are:

- Hot foods ready to eat;
- Hot beverages ready-to-drink, such as coffee;
- Alcoholic beverages, such as beer, wine, or liquor;
- Tobacco;
- Foods designed to be heated in the store;
- Hot and cold food to be eaten at a lunch counter, in a dining area or anywhere else in the store, or in a nearby area, such as a mall food court;
- “Prepared meals or food” as defined in S.C. Regulation 117-337.2; and
- Vitamins and medicines not sold by prescription.

11. Q. If an individual 85 years of age or older purchases a prepared food or meal at retail at a restaurant or similar place for the individual’s personal use, what tax rate is applicable to the purchase?

A. An individual 85 years of age or older who purchases a prepared food or meal at retail at a restaurant or similar place for the individual’s personal use would pay a state sales tax rate of 5% (instead of the 6% rate applicable to all other persons), plus any applicable local sales tax.

Note: In addition to the 6% state sales tax on food purchases (5% for individuals 85 years of age and older) and any local tax administered and collected by the Department on behalf of local jurisdictions, some cities and counties impose a local hospitality tax on prepared meals and beverages that must be paid by persons of all ages.

Medicines

12. Q. If an individual 85 years of age or older purchases at retail prescription medicines from a pharmacy (as a result of a physician’s prescription) for the individual’s personal use, what tax rate is applicable to the purchase?

A. Purchases at retail of prescription medicines from a pharmacy (as a result of a physician’s prescription) are exempt from state and local sales and use taxes under Code Section 12-36-2120(28). This includes purchases of prescription medicines from a mail order or internet pharmacy as well as a local pharmacy.

13. Q. If an individual 85 years of age or older purchases at retail over-the-counter medicines (e.g., aspirin) for the individual's personal use, what tax rate is applicable to the purchase?
- A. An individual 85 years of age or older who purchases at retail over-the-counter medicines (e.g., aspirin) for the individual's personal use would pay a state sales and use tax rate of 5% (instead of the 6% rate applicable to all other persons), plus any applicable local sales and use tax.

Diabetic Supplies

13. Q. If an individual 85 years of age or older who is a diabetic purchases at retail hypodermic needles, insulin, alcohol swabs, blood sugar testing strips, monolet lancets, dextrometer supplies, blood glucose meters, and other similar diabetic supplies under the written authorization and direction of a physician for the individual's personal use, what tax rate is applicable to the purchase?
- A. Purchases by a diabetic of hypodermic needles, insulin, alcohol swabs, blood sugar testing strips, monolet lancets, dextrometer supplies, blood glucose meters, and other similar diabetic supplies under the written authorization and direction of a physician are exempt from state and local sales and use taxes under Code Section 12-36-2120(28)(b).

Other Medical Supplies, Durable Medical Equipment, and Health Care Items

14. Q. If an individual purchases medical supplies and equipment for the individual's personal use, what tax rate is applicable to the purchase?
- A. An individual 85 years of age or older who purchases medical supplies for the individual's personal use that are not specifically exempt from sales and use tax would pay a state sales and use tax rate of 5% (instead of the 6% rate applicable to all other persons), plus any applicable local sales and use tax. See Code Sections 12-36-2120(28), (38), (63), and (80) and S.C. Revenue Ruling #11-3 for additional guidance on specific exemptions.

Gifts

15. Q. If an individual 85 years of age or older purchases a gift for another individual or for business use, what tax rate is applicable to the purchase?
- A. An individual 85 years of age or older who purchases a gift for another individual or for business use would pay a state sales and use tax rate of 6%, plus any applicable local sales and use tax. The item is not subject to the lower state rate since the gift or item purchased as a gift is not for the personal use of the individual 85 years of age or older.
16. Q. If an individual 85 years of age or older receives a gift purchased by another individual, what tax rate is applicable to the purchase?

- A. An individual who purchases a gift for an individual 85 years of age or older would pay a state sales and use tax rate of 6%, plus any applicable local sales and use tax, since the item was not purchased by an individual 85 years of age or older for the individual's own personal use.

Residential Electricity Purchases

17. Q. If an individual 85 years of age or older purchases electricity at retail for residential purposes for the individual's personal use, what tax rate is applicable to the purchase?

- A. Purchases of electricity at retail for residential purposes are exempt from state and local sales and use taxes under Code Section 12-36-2120(33) for persons of all ages.

Communications Services (Telephone, Cable TV, Etc.)

18. Q. If an individual 85 years of age or older purchases communication services at retail such as telephone services, cable and satellite television services, radio or emergency services for the individual's personal use, what tax rate is applicable to the purchase?

- A. An individual 85 years of age or older who purchases communication services¹³ at retail such as telephone services, cable television services, and satellite television, radio or emergency services for the individual's personal use would pay a state sales and use tax rate of 5% (instead of the 6% rate applicable to all other persons), plus any applicable local sales and use tax.

Examples of purchases of communication services¹⁴ subject to this 5% rate (instead of the 6% rate applicable to all other persons) include, but are not limited to:

- Telephone services (Note: Charges for long distance calls are exempt from the sales and use tax for persons of all ages);
- Cable television services;
- Satellite programming services and other programming transmission services (includes, but is not limited to, emergency communication services and television, radio, music or other programming services);
- Fax transmission services;
- Email services; and
- Database access transmission services (online information services), such as charges to access an individual website (e.g., monthly charges to access a sports website).

¹³ The gross proceeds accruing or proceeding from the charges for the ways or means for the transmission of the voice or messages, including the charges for use of equipment furnished by the seller or supplier of the ways or means for the transmission of the voice or messages are subject to the state sales and use taxes. S.C. Code Ann. §§ 12-36-910(B)(3) and 12-36-1310(B)(3).

¹⁴ Other charges and fees may apply that are not discussed in this document.

Laundry and Drycleaning Purchases¹⁵

19. Q. If an individual 85 years of age or older purchases laundry and drycleaning services at retail for the individual's personal use, what tax rate is applicable to the purchase?

- A. An individual 85 years of age or older who purchases laundry and drycleaning services at retail for the individual's personal use would pay a state sales and use tax rate of 5% (instead of the 6% rate applicable to all other persons), plus any applicable local sales and use tax.

Note: Some drycleaning facilities must also charge a 1% environmental surcharge on charges for laundry and drycleaning services under Code Section 44-56-450. This surcharge paid by an individual 85 years of age and older is not eligible for the 1% sales and use tax rate reduction.

Sleeping Accommodations (Hotels, Motels, Condominium Rentals)

20. Q. If an individual 85 years of age or older purchases at retail sleeping accommodations for the individual's personal use, what tax rate is applicable to the purchase?

- A. Charges for accommodations at hotels, motels, campgrounds and any other place where sleeping accommodations are furnished are subject to the sales tax¹⁶; however, charges for sleeping accommodations supplied to the same person for a period of 90 or more continuous days are not subject to the sales tax on accommodations.

An individual 85 years of age or older who purchases sleeping accommodations for fewer than 90 continuous days for the individual's personal use would pay a state sales tax rate of 6% (instead of the 7% tax rate applicable to all other persons), plus any applicable local sales tax.

Note: In addition to the 7% state tax (6% for individuals 85 years of age and older) and any local tax administered and collected by the Department on behalf of local jurisdictions, some cities and counties impose a local accommodations tax on sleeping accommodations.

21. Q. If an individual 85 years of age or older pays for "additional guest charges" that were for the individual's personal use at a place that furnishes sleeping accommodations subject to the sales tax on accommodations, what tax rate is applicable to these "additional guest charges?"

- A. An individual 85 years of age or older paying for "additional guest charges" that were for the individual's personal use at a place that furnishes sleeping accommodations subject to

¹⁵ The gross proceeds accruing or proceeding from the business of providing or furnishing any laundering, dry cleaning, dyeing, or pressing service are subject to the state sales tax. S.C. Code Ann. § 12-36-910(B)(1).

¹⁶ The gross proceeds from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations are subject to the state sales tax. S.C. Code Ann. §12-36-920 and S.C. Regulation 117-307.

the sales tax on accommodations would pay a state sales and use tax rate of 5% (instead of the 6% tax rate applicable to all other persons), plus any applicable local sales tax.

“Additional guest charges” include:

- Room service;
- Laundering and drycleaning services;
- In-room movies; and
- Telephone service.

Motor Vehicle Purchases, Leases, and Rentals¹⁷

22. Q. If a resident individual 85 years of age or older purchases, for the individual’s personal use, a motor vehicle that will be registered in South Carolina, does the state sales and use tax or any local sales and use tax apply to the purchase?
- A. No. The sale of a motor vehicle to a resident for registration in South Carolina is exempt from the state sales and use tax and any local sales and use taxes.¹⁸ Instead, the sale is subject to an “infrastructure maintenance fee” upon first registration of the motor vehicle at the South Carolina Department of Motor Vehicles. The registration fee is imposed at a rate of 5% up to \$500 for any age individual. There is no alternate infrastructure maintenance fee rate for individuals 85 and older.
23. Q. If a resident individual 85 years of age or older leases a motor vehicle for the individual’s personal use for more than 90 continuous days, and the motor vehicle will be registered in South Carolina, does the state sales and use tax or any local sales and use taxes apply to the lease?
- A. No. The lease of a motor vehicle to a resident for registration in South Carolina is exempt from the state sales and use tax and any local sales and use taxes.¹⁹ Instead, the lease is subject to an infrastructure maintenance fee upon the first registration of the motor vehicle at the South Carolina Department of Motor Vehicles. The infrastructure maintenance fee is imposed at a rate of 5% up to \$500 for any age individual. There is no alternate infrastructure maintenance fee rate for individuals 85 and older.
24. Q. If an individual 85 years of age or older rents at retail a motor vehicle for 90 or fewer continuous days for the individual’s personal use, what tax rate is applicable to the rental?
- A. An individual 85 years of age or older who rents at retail a motor vehicle for 90 or fewer continuous days for the individual’s personal use would pay a state sales and use tax rate of 5% (instead of the 6% tax rate applicable to all other persons), plus any applicable local sales and use tax.

¹⁷ See S.C. Code Ann. § 12-36-2110 for guidance on trailers or semitrailers pulled by a truck tractor.

¹⁸ S.C. Code Ann. § 12-36-2120(83).

¹⁹ S.C. Code Ann. § 12-36-2120(83).

Note: For additional information regarding the taxation of motor vehicles to residents and nonresidents, see S.C. Information Letter #25-5. Questions regarding the infrastructure maintenance fee remitted to the South Carolina Department of Motor Vehicles should be e-mailed to cartaxes@scdmv.net.

PART 4 – RETAILER REQUIREMENTS

25. Q. What responsibilities does a retailer have with respect to the law that provides the lower state sales and use tax rate for sales to individuals 85 years of age or older?

A. Retailers are required to post a sign at each entrance or each cash register which advises individuals 85 years of age or older of the lower state sales and use tax rate available to them.²⁰ The signs posted will generally refer to a “1% reduction” from the state sales and use tax.

26. Q. What if a retailer fails to post the sign?

A. A retailer who fails to post the required signs is subject to a penalty of up to \$100 for each month or portion of the month the sign or signs are not posted.²¹ Continued failure to post the signs after a written warning from the Department may result in revocation of the retailer’s retail license.

Note: Failure to post the signs does not give rise to a cause of action by an individual 85 years of age or older who failed to request the exclusion and provide proof of age at the time of sale.

PART 5 – EXAMPLES AND ADDITIONAL GUIDANCE

27. Q. Where can additional information be obtained about the lower state tax rates?

A. The chart below provides a summary of general information about the 1% rate reduction. For further information about South Carolina’s sales and use tax, see the Department’s website at www.dor.sc.gov.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell

W. Hartley Powell, Director

December 15, 2025
Columbia, South Carolina

²⁰ S.C. Code § 12-36-2646(A).

²¹ S.C. Code § 12-36-2646(B).

SUMMARY CHART

State Sales and Use Tax Rates for Purchases by Individuals 85 Years of Age and Older

Type of Purchase	Examples	State Sales and Use Rate	State Sales and Use Tax Rate for Individuals 85 Years of Age and Older	Local Sales and Use Tax
General Items (Except as noted below)	clothes, household items, cosmetics, appliances, electronics, etc.	6%	5%	Applicable
Unprepared Food	grocery staples, canned goods, meat, milk, breads, soft drinks, etc.	0%	0%	Applicable, unless exempt under the local law
Prepared Food	restaurant foods and meals	6%	5%	Applicable
Medicines	prescription medicines sold by prescription	0%	0%	0%
	over-the-counter medicines	6%	5%	Applicable
Residential Electricity and Gas	-----	0%	0%	0%
Communications Services	local telephone service, cable TV service	6%	5%	Applicable
Drycleaning	store pick-up or home delivery	6%	5%	Applicable
Accommodations Charges	room charges	7%	6%	Applicable
	additional guest charges	6%	5%	Applicable
Motor Vehicle (Purchase or Lease) to be Registered in SC with DMV	Cars, motorcycles	0% (Infrastructure maintenance fee of 5%, but no more than \$500)	0% (Infrastructure maintenance fee of 5%, but no more than \$500)	0%
Maximum Sales Tax Items	Boats, boat motors	5%, but not more than \$500	4%, but not more than \$500	0%

Note: This chart is intended only as general guidance. Any purchases that come within a specific exemption are not subject to the tax (e.g., prescription medicine, purchases of clothing or computers during the annual sales tax holiday, and residential electricity).