



# IMPORTANT NOTICE

Effective May 1, 2016

File Number:

Notice Date:

**TO:** Retailers Located In or Making Sales to Allendale County

**FROM:** South Carolina Department of Revenue

**REFERENCE:** Local 1% Capital Project Tax for Allendale County

**Effective May 1, 2016**, Allendale County's new sales and use tax rate is 7% instead of 8%.

Prior to May 1, 2016, Allendale County imposed two (2) local sales and use taxes – 1% Local Option Tax and 1% Capital Project Tax. As a result of Allendale County reaching the maximum specified time limit for imposing the 1% Capital Project Tax, the 1% Capital Project Tax is no longer imposed on sales and purchases for periods after April 30, 2016.

Therefore, the last return to report this 1% Capital Project Tax for Allendale County is the April 2016 return (Due on May 20, 2016). Sales after April 30, 2016 are no longer required to be reported in the 1% Capital Projects Tax for Allendale County on Page 1 of the ST-389 form for Allendale County.

Please be advised that the 1% Local Option Sales and Use Tax is still applicable for Allendale County. As a result, you are still required to collect and report the Local Option Sales and Use Tax on Page 5 of the ST-389 form.

If you have questions, please call one of the following Taxpayer Service Centers:

<b>Columbia Main Office</b>	803-898-5788
<b>Charleston Service Center</b>	843-852-3600
<b>Florence Service Center</b>	843-661-4850
<b>Greenville Service Center</b>	864-241-1200
<b>Myrtle Beach Service Center</b>	843-839-2960
<b>Rock Hill Service Center</b>	803-324-7641