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State of South Carolina  
**Department of Revenue**  
300A Outlet Pointe Blvd., Columbia, South Carolina 29210  
P.O. Box 125, Columbia, South Carolina 29214

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**IMPORTANT NOTICE**  
**EFFECTIVE APRIL 1, 2013**

File Number:

Notice Date:

TO: Retailers Located In or Making Sales to Orangeburg County  
FROM: South Carolina Department of Revenue  
RE: Capital Projects Tax for Orangeburg County

**Effective April 1, 2013** Orangeburg County "re-imposes" its 1% Capital Projects Tax.

Orangeburg County's current Capital Projects tax will expire on March 31, 2013. Orangeburg County will impose a new capital projects tax that will take effect on April 1, 2013. As a result, the new 1% capital projects tax will exempt sales or purchases of unprepared food in Orangeburg County from the 1% capital projects and the 6% state sales and use tax rate.

However, all other sales or purchases will be subject to the state and local sales and use tax rate unless specifically exempt from the state or local tax rate.

Foods which **may** be purchased with food stamps are exempt. **This unprepared food exemption applies to everyone, not just people using food stamps.**

Foods which may be purchased with food stamps and are exempt from the 1% capital projects tax include:

- Any food intended to be eaten at home by people, including snacks
- Seeds and plants intended to grow food (not flower seeds or bird seed)
- Cold prepared items, such as salads or sandwiches, intended to be eaten at home

Items which are not eligible to be purchased with food stamps and are, therefore, subject to the 6% state and the 1% capital projects sales and use tax rate are:

- Alcoholic beverages
- Tobacco
- Hot foods ready to eat
- Foods designed to be heated in the store
- Hot or cold food to be eaten at a lunch counter, in a dining area or anywhere else in the store
- Vitamins or medicines
- Pet food
- Any non-food items such as tissue, soap or other household goods

For more detailed information on this food exemption, see SC Regulation 117-337 and SC Informational Letter 12-1.

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

Columbia Main Office	803-898-5000
Columbia Field Collections	803-898-5200
Charleston Service Center	843-852-3600
Florence Service Center	843-661-4850
Greenville Service Center	864-241-1200
Myrtle Beach Service Center	843-839-2960
Rock Hill Service Center	803-324-7641

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