

**IMPORTANT NOTICE**  
**Effective August 1, 2012**

File Number:

Notice Date:

TO: Retailers Located In or Making Sales into Charleston County and the Municipality of James Island

FROM: South Carolina Department of Revenue

RE: 1% Local Option Sales Tax for Charleston County

**Effective August 1, 2012**, retailers should begin to distinguish sales made into the municipality of James Island on Form ST-389, Schedule for Local Taxes in Section 6. Therefore, if the location of the sales has been annexed into the Town of James Island, you will use the code "2441" in Section 6 of the Form ST-389. If the sales are made in or into the unincorporated portion of Charleston County, you will report those sales under code "1010" in Section 6 of the Form ST-389.

Please be advised that the 1% Education Capital Improvements Tax (Section 2 of Form ST-389), the 0.5% Transportation Tax (Section 3 of Form ST-389) and the 1% Local Option Sales and Use Tax (Section 6 of Form ST-389) is still applicable to these sales as well.

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

Columbia Main Office	803-898-5788
Columbia Market Pointe Service Center	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