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 843-241-1200
- Myrtle Beach Service Center 843-839-2960
- Rock Hill Service Center 803-324-7641