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

IMPORTANT NOTICE
EFFECTIVE FEBRUARY 1, 2013

File Number:

Notice Date:

TO: Retailers Located In or Making Sales to Marlboro County
FROM: South Carolina Department of Revenue
RE: New 1% School District Tax for Marlboro County

Effective Friday February 1, 2013, Marlboro County will impose a 1% school district tax. This change in the tax rate for this county is the result of voter approval in Marlboro County of an additional 1% local sales and use tax to fund certain projects. The new total state and local sales and use tax rate in Marlboro County effective February 1, 2013, is:

<u>County</u>	<u>New Local Tax</u>	<u>Total State and Local Tax Rate Effective February 1st</u>
Marlboro	1% School District Tax	8% General Tax Rate 9% Accommodation Tax Rate

This is in addition to the 1% local option tax currently imposed by the above county.

In reporting the local School District Tax on Form ST-389, it is not necessary to break this tax down by municipality. This tax is reported countywide. The code for reporting this new local tax is:

<u>County</u>	<u>New Local Tax</u>	<u>Local Tax Code</u>
Marlboro	School District Tax	5351 (Taxable information for this tax is reported on Page 3 of the ST-389.)

Page 5 of the ST-389 is used for reporting 1% Local Option tax that is currently being imposed in the counties. **The Local Option tax is not reported countywide – it is necessary to break this tax down by municipality.** The municipality codes for the incorporated cities/towns can be located on the back of the Schedule for Local Taxes Form – ST-389.

Unprepared Food Exemption Applicable to School District Tax

The new 1% school district tax will exempt sales or purchases of unprepared food in Marlboro County from 1% school district 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 exemption applies to everyone, not just people using food stamps.** 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