
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina, 29214

IMPORTANT NOTICE
EFFECTIVE January 1, 2012

File Number:

Notice Date:

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

Effective January 1, 2012 York County “re-imposed” its 1% Capital Projects Tax.

The original capital projects sales and use tax imposed in York County expired on December 31, 2011 and the new capital projects tax took effect January 1, 2012. As a result of York imposing its new 1% capital projects sales and use tax, sales or purchases of unprepared food in York County will be exempt from the 1% capital projects the same as it is exempt from 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.**

Foods eligible for the exemption 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 cannot be purchased with food stamps and are, therefore, subject to the 1% capital projects tax 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	803-898-5788
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
