

IMPORTANT NOTICE
EFFECTIVE MAY 1, 2013

File Number:

Notice Date:

TO: Retailers Located In or Making Sales into Richland County
FROM: South Carolina Department of Revenue
RE: New 1% Local Sales and Use Tax for Richland County

Effective Wednesday May 1, 2013, Richland County will impose new 1% local sales and use tax. This change in the tax rate for this county is the result of voter approval in Richland County of an additional 1% local sales and use tax to fund certain projects. This tax rate will be in addition to the current state and local option tax rate imposed in this county. As a result, the new total state and local sales and use tax rate for this county will be:

County - Transportation Tax	New Local Tax	Total State and Local Tax Rate Effective May 1st
Richland	1% Transportation Tax	8% General Tax Rate 9% Accommodations Tax Rate

Reporting Local Taxes

You are to begin collecting at the new tax rate on May 1, 2013. In reporting the local Transportation 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:

County	New Local Tax	Local Tax Code
Richland	Transportation Tax	1040 (Taxable information for this tax is reported on Page 4 of Form ST-389.)

The 1% Local Option tax is currently being imposed in Richland County. However, **the local option tax is not reported countywide – it is necessary to break this tax down by municipality in the local option tax section.** Taxable information for local option tax is reported on Page 5 of Form ST-389. Listings of the municipality codes for the incorporated cities/towns are located on page 6 of Form ST-389.

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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