



IMPORTANT NOTICE

EFFECTIVE MAY 1, 2014

File Number:

Notice Date:

TO: Retailers Located In or Making Sales into Florence County
FROM: South Carolina Department of Revenue
RE: Re- Imposed 1% Capital Projects Tax for Florence County

Effective May 1, 2014 Florence County "re-imposes" its 1% Capital Project Tax.

Florence County's current Capital Projects tax will expire on April 30, 2014. Florence County will impose a new capital projects tax that will take effect on May 1, 2014. As a result, the new 1% capital projects tax will exempt sales or purchases of unprepared food in Florence County from the 1% capital projects 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 unprepared food exemption applies to everyone, not just people using food stamps.** Foods which may be purchased with food stamps and are exempt 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:

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| • Alcoholic beverages | • Vitamins or medicines |
| • Tobacco | • Pet food |
| • Hot foods ready to eat | • Any non-food items such as tissue, soap or other household goods |
| • 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 | |

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	Greenville Service Center	864-241-1200
Columbia Field Collections	803-898-5200	Myrtle Beach Service Center	843-839-2960
Charleston Service Center	843-852-3600	Rock Hill Service Center	803-324-7641
Florence Service Center	843-661-4850		

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