

IMPORTANT NOTICE
EFFECTIVE OCTOBER 1, 2011

File Number:

Notice Date:

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

Effective October 1, 2011, Lee County's new sales and use tax rate is 7% instead of 8%.

Prior to October 1, 2011, Lee County imposed two (2) local sales and use taxes – 1% Local Option Tax and 1% School District Tax. As a result of Lee County reaching the maximum specified time limit for imposing the 1% School District Tax, the 1% School District Tax is no longer imposed on sales and purchases for periods after September 30, 2011.

Therefore, the last return to report this 1% School District Tax for Lee County is the September 2011 return (due on October 20, 2011). Sales after September 30, 2011 are no longer required to be reported in the 1% School District Tax for Lee County on Page 3 of the ST-389 form.

Please be advised that the 1% Local Option Sales and Use Tax is still applicable for Lee County. As a result, you are still required to collect and report the Local Option Sales and Use Tax on Page 5 of the ST-389 form.

If you have questions, 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