



This form provides a list of South Carolina counties with the various types of local sales and use taxes and the total general state and local sales and use tax rate collected by the Department of Revenue. It does not address the state and local sales and use tax rate imposed on accommodations. For information on the state and local sales and use tax rate on accommodations collected by the Department of Revenue, see the form ST-575, [Sales Tax Rate on Accommodations by Municipality](#).

An individual eighty-five years old or older is entitled to claim a 1% exemption from state sales and use tax on purchases for his or her own personal use upon providing proof of age at the time of the sale. For additional information relating to sales to individuals age eighty-five and older, visit the link: <http://www.dor.sc.gov/sales/85-and-older-85sign-doc>

Local tax name abbreviations used on this chart are: (LO) - Local Option, (CP) - Capital Projects, (SD) - School District, (TT) - Transportation Tax, (ECI) - Education Capital Improvement, (TD) - Tourism Development, and NL - No Local Sales/Use Tax Imposed.

The counties with local option and special local sales and use taxes and the effective date of imposition are:

Effective Date	Counties
May 1, 2016	Allendale County's 1% CP Tax is repealed. Note: The 1% Local Option is still in effect.
May 1, 2015	Colleton (Note: Colleton's 1% Local Option Tax is still in effect) and Georgetown County will impose a 1% Capital Improvement Tax.
March 1, 2015	Aiken (Note: 1% CP Tax is still in effect.), Anderson, and Cherokee County will impose a 1% Education Capital Improvement Tax (ECI). (Note: Cherokee 1% SD Tax is repealed and the 1% Local Option Tax is still in effect)
May 1, 2014	Horry County's 1% CP Tax is repealed. Note: The 1% ECI Tax is still in effect throughout the whole county. The 1% TD Tax is still in effect throughout the municipality of Myrtle Beach.
May 1, 2013	Bamberg (1% CP), Hampton (1% CP), Lee (1% CP), and Marion (1% CP); Richland County (1% TT). Note 1% Local Option Tax is still in effect in counties listed.
February 1, 2013	Marlboro County (1% SD Tax imposed). Note 1% Local Option Tax is still in effect).
October 1, 2012	Beaufort County (1% TT repealed).
August 1, 2012	James Island Local Option Tax reported under the Municipality Code.
July 1, 2012	Greenwood (1% CP Tax repealed).
October 1, 2011	Lee (1% SD Tax repealed. Note: 1% Local Option Tax is still in effect.)
September 1, 2011	James Island Local Option Tax reported under the county number code.
March 1, 2011	Charleston County (1% ECI Tax imposed).
January 1, 2010	Hampton (1% CP Tax repealed. Note 1% Local Option Tax is still in effect).
August 1, 2009	Myrtle Beach (1% Local Option Tourism Development Fee, referred to as Tourism Development Tax(TD)).
May 1, 2009	Allendale (1% CP), Chester (1% CP), Lancaster (1% CP), and Sumter (1% CP), Berkeley (1% TT); Cherokee (1% LO)
March 1, 2009	Horry (1% Education Capital Improvements (ECI) Tax imposed)
October 1, 2008	Dillon (1% SD Tax imposed; 1% CP Tax repealed)
June 1, 2007	1% increase in the General Sales and Use Tax Rate of the state.
May 1, 2007	Florence (1% CP), Greenwood (1% CP), and Horry (1% CP); Beaufort (1% TT)
January 1, 2007	Allendale (1% CP Tax repealed. Note 1% Local Option Tax is still in effect)
October 1, 2006	Lee (1% SD)
May 1, 2006	Fairfield (1% LO)
May 1, 2005	Richland (1% LO) and Calhoun (1% LO), Charleston (1/2% TT), Dorchester (1% TT)
March 1, 2005	Lexington (1% SD)
June 1, 2004	Clarendon (1% SD)
February 1, 2004	Darlington (1% SD)
May 1, 2003	Dillon (1% CP) and Hampton (1% CP)
December 1, 2002	Jasper (1% SD Tax imposed; 1% CP Tax repealed)
May 1, 2001	Aiken (1% CP) and Allendale (1% CP)

Effective Date	Counties
December 1, 2000	Beaufort (1% TT repealed)
September 1, 2000	Chesterfield (1% SD)
May 1, 2000	Chester (1% CP repealed, Note 1% Local Option Tax is still in effect)
June 1, 1999	Beaufort (1% Transportation Tax (TT))
May 1, 1999	Barnwell (1% LO), Chester (1% CP), Jasper (1% CP), Laurens (1% LO), Newberry (1% CP) and Orangeburg (1% CP)
May 1, 1998	York (1% Capital Projects (CP))
May 1, 1997	Berkeley (1% LO), Chesterfield (1% LO), Clarendon (1% LO), Darlington (1% LO), Kershaw (1% LO) and Williamsburg (1% LO)
July 1, 1996	Cherokee (1% School District Tax (SD)) (may not be imposed for more than 20 years)
May 1, 1996	Dillon (1% LO), Lee (1% LO) and Sumter (1% LO)
May 1, 1995	Pickens (1% LO)
May 1, 1994	Chester (1% LO) and Florence (1% LO)
May 1, 1992	Abbeville (1% LO), Allendale (1% LO), Bamberg (1% LO), Edgefield (1% LO), Lancaster (1% LO), Marlboro (1% LO) and Saluda (1% LO)
July 1, 1991	Charleston (1% LO), Colleton (1% LO), Jasper (1% LO), Hampton (1% LO), McCormick (1% LO) and Marion (1% LO)

Notes regarding Sales and Use Tax Rates of South Carolina Municipalities listings:

Counties in bold indicate a special local tax has been implemented.

1. County has two (2) local option taxes. Measure must be recorded twice on the ST-389 form, once in the **Capital Projects Tax** section on page 1 and again in the Local Option Tax section on page 5.
2. County has two (2) local option taxes. Measure must be recorded twice on the ST-389 form, once in the **School District Tax** section on page 3 and again in the Local Option Tax section on page 5.
3. County has two (2) local option taxes. Measure must be recorded twice on the ST-389 form, once in the **Transportation Tax** section on page 4 and again in the Local Option Tax section on page 5.
4. Municipality has two (2) local taxes. Measure must be recorded twice on the ST-389 form, once in the **Education Capital Improvement Tax** section on page 3 and once in the **Tourism Development Tax** section on page 7.
5. County has three (3) local option taxes. Measure must be recorded three times on the ST-389 form. Once in the **Education Capital Improvement Tax** section on page 3, once in the **Transportation Tax** section on page 4 and once in the Local Option Tax section on page 5.

* Indicates a municipality is located in more than one county. To determine the appropriate tax rate, check a map or ask the customer to verify where tangible personal property was delivered.

Sales and Use Tax Rates of South Carolina Municipalities

MUNICIPALITY	CODE	COUNTY	May 1, 2016
			Effective Date TAX RATE
Abbeville	2005	Abbeville	7%
Aiken (Capital Projects)	1002	Aiken	8%
Aiken (Ed Cap Improvement)	5021	Aiken	8%
Allendale	2015	Allendale	7%
Anderson (Ed Cap Improvement)	5040	Anderson	7%
* Andrews (Capital Projects)	1022	Georgetown	7%
* Andrews	2026	Williamsburg	7%
Arcadia Lakes (Local Option)	2030	Richland	8%
Arcadia Lakes (Transportation)	1040	Richland	8%
Atlantic Beach (Ed Cap Improvement)	5261	Horry	7%
Awendaw (Local Option)	2038	Charleston	8.5%
Awendaw (Transportation)	1010	Charleston	8.5%
Awendaw (Ed Cap Improvement)	5101	Charleston	8.5%
Aynor (Ed Cap Improvement)	5261	Horry	7%
Bamberg (Local Option)	2052	Bamberg	8%
Bamberg (Capital Projects)	1005	Bamberg	8%
Barnwell	2054	Barnwell	7%
* Batesburg-Leesville (School District)	5320	Lexington	7%
* Batesburg-Leesville	2057	Saluda	7%
Beaufort	2058	Beaufort	6%
Belton (Ed Cap Improvement)	5040	Anderson	7%
Bennettsville (Local Option)	2062	Marlboro	8%
Bennettsville (School District)	5351	Marlboro	8%
Bethune	2064	Kershaw	7%
Bishopville (Local Option)	2066	Lee	8%
Bishopville (Capital Projects)	1031	Lee	8%
Blacksburg (Local Option)	2068	Cherokee	8%
Blacksburg (Ed Cap Improvement)	5111	Cherokee	8%
Blackville	2070	Barnwell	7%
Blenheim (Local Option)	2072	Marlboro	8%
Blenheim (School District)	5351	Marlboro	8%
Bluffton	1007	Beaufort	6%
* Blythewood (Local Option)	2075	Richland	8%
* Blythewood (Transportation)	1040	Richland	8%
* Blythewood	2077	Fairfield	7%
Bonneau (Local Option)	2076	Berkeley	8%
Bonneau (Transportation)	1008	Berkeley	8%
Bowman (Capital Projects)	1038	Orangeburg	7%
Branchville (Capital Projects)	1038	Orangeburg	7%
Briarcliffe Acres (Ed Cap Improvement)	5261	Horry	7%
Brunson	2082	Hampton	8%
Brunson (Capital Projects)	1025	Hampton	8%
Burnettown (Capital Projects)	1002	Aiken	8%
Burnettown (Ed Cap Improvement)	5021	Aiken	8%
Calhoun Falls	2100	Abbeville	7%
Camden	2103	Kershaw	7%
Cameron	2106	Calhoun	7%
Campobello	2109	Spartanburg	6%
Carlisle	2112	Union	6%
* Cayce (School District)	5320	Lexington	7%
* Cayce (Local Option)	2116	Richland	8%
* Cayce (Transportation)	1040	Richland	8%
Central	2118	Pickens	7%

May 1, 2016
Effective Date
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MUNICIPALITY	CODE	COUNTY	TAX RATE
Central Pacolet	2121	Spartanburg	6%
Chapin (School District)	5320	Lexington	7%
* Charleston (Local Option)	2129	Berkeley	8%
* Charleston (Transportation)	1008	Berkeley	8%
* Charleston (Local Option)	2130	Charleston	8.5%
* Charleston (Transportation)	1010	Charleston	8.5%
* Charleston (Ed Cap Improvement)	5101	Charleston	8.5%
Cheraw (Local Option)	2133	Chesterfield	8%
Cheraw (School District)	5131	Chesterfield	8%
* Chesnee	2136	Spartanburg	6%
* Chesnee (Local Option)	2137	Cherokee	8%
* Chesnee (Ed Cap Improvement)	5111	Cherokee	8%
Chester (Local Option)	2139	Chester	8%
Chester (Capital Projects)	1012	Chester	8%
Chesterfield (Local Option)	2142	Chesterfield	8%
Chesterfield (School District)	5131	Chesterfield	8%
* Clemson	2148	Pickens	7%
* Clemson (Ed Cap Improvement)	5040	Anderson	7%
Clinton	2151	Laurens	7%
Clio (Local Option)	2154	Marlboro	8%
Clio (School District)	5351	Marlboro	8%
Clover (Capital Projects)	1046	York	7%
* Columbia (Local Option)	2160	Richland	8%
* Columbia (Transportation)	1040	Richland	8%
* Columbia (School District)	5320	Lexington	7%
Conway (Ed Cap Improvement)	5261	Horry	7%
Cope (Capital Projects)	1038	Orangeburg	7%
Cordova (Capital Projects)	1038	Orangeburg	7%
Cottageville (Local Option)	2172	Colleton	8%
Cottageville (Capital Projects)	1015	Colleton	8%
Coward (Local Option)	2175	Florence	8%
Coward (Capital Projects)	1021	Florence	8%
Cowpens	2178	Spartanburg	6%
Cross Hill	2181	Laurens	7%
Darlington (Local Option)	2200	Darlington	8%
Darlington (School District)	5161	Darlington	8%
Denmark (Local Option)	2204	Bamberg	8%
Denmark (Capital Projects)	1005	Bamberg	8%
Dillon (Local Option)	2208	Dillon	8%
Dillon (School District)	5170	Dillon	8%
Donalds	2212	Abbeville	7%
Due West	2216	Abbeville	7%
Duncan	2220	Spartanburg	6%
Easley	2230	Pickens	7%
Eastover (Local Option)	2235	Richland	8%
Eastover (Transportation)	1040	Richland	8%
Edgefield	2240	Edgefield	7%
Edisto Beach (Local Option)	2243	Colleton	8%
Edisto Beach (Capital Projects)	1015	Colleton	8%
Ehrhardt (Local Option)	2245	Bamberg	8%
Ehrhardt (Capital Projects)	1005	Bamberg	8%
Elgin	2250	Kershaw	7%
Elko	2255	Barnwell	7%
Elloree (Capital Projects)	1038	Orangeburg	7%
Estill (Local Option)	2265	Hampton	8%
Estill (Capital Projects)	1025	Hampton	8%
Eutawville (Capital Projects)	1038	Orangeburg	7%
* Fairfax	2280	Allendale	7%

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MUNICIPALITY	CODE	COUNTY	TAX RATE
* Fairfax (Local Option)	2281	Hampton	8%
* Fairfax (Capital Projects)	1025	Hampton	8%
Florence (Local Option)	2286	Florence	8%
Florence (Capital Projects)	1021	Florence	8%
Folly Beach (Local Option)	2292	Charleston	8.5%
Folly Beach (Transportation)	1010	Charleston	8.5%
Folly Beach (Ed Cap Improvement)	5101	Charleston	8.5%
Forest Acres (Local Option)	2298	Richland	8%
Forest Acres (Transportation)	1040	Richland	8%
Fort Lawn (Local Option)	2304	Chester	8%
Fort Lawn (Capital Projects)	1012	Chester	8%
Fort Mill (Capital Projects)	1046	York	7%
* Fountain Inn	2315	Greenville	6%
* Fountain Inn	2316	Laurens	7%
Furman (Local Option)	2320	Hampton	8%
Furman (Capital Projects)	1025	Hampton	8%
Gaffney (Local Option)	2330	Cherokee	8%
Gaffney (Ed Cap Improvement)	5111	Cherokee	8%
Gaston (School District)	5320	Lexington	7%
Georgetown (Capital Projects)	1022	Georgetown	7%
Gifford (Local Option)	2336	Hampton	8%
Gifford (Capital Projects)	1025	Hampton	8%
Gilbert (School District)	5320	Lexington	7%
* Goose Creek (Local Option)	2342	Berkeley	8%
* Goose Creek (Transportation)	1008	Berkeley	8%
* Goose Creek (Local Option)	2343	Charleston	8.5%
* Goose Creek (Transportation)	1010	Charleston	8.5%
* Goose Creek (Ed Cap Improvement)	5101	Charleston	8.5%
Govan (Local Option)	2346	Bamberg	8%
Govan (Capital Projects)	1005	Bamberg	8%
Gray Court	2350	Laurens	7%
Great Falls (Local Option)	2354	Chester	8%
Great Falls (Capital Projects)	1012	Chester	8%
Greeleyville	2358	Williamsburg	7%
Greenville	2362	Greenville	6%
Greenwood	2366	Greenwood	6%
* Greer	2370	Greenville	6%
* Greer	2371	Spartanburg	6%
Hampton (Local Option)	2380	Hampton	8%
Hampton (Capital Projects)	1025	Hampton	8%
Hanahan (Local Option)	2382	Berkeley	8%
Hanahan (Transportation)	1008	Berkeley	8%
Hardeeville (Local Option)	2384	Jasper	8%
Hardeeville (School District)	5271	Jasper	8%
Harleyville (Transportation)	1018	Dorchester	7%
Hartsville (Local Option)	2392	Darlington	8%
Hartsville (School District)	5161	Darlington	8%
Heath Springs (Local Option)	2396	Lancaster	8%
Heath Springs (Capital Projects)	1029	Lancaster	8%
Hemingway	2400	Williamsburg	7%
Hickory Grove (Capital Projects)	1046	York	7%
Hilda	2408	Barnwell	7%
Hilton Head Island	1007	Beaufort	6%
Hodges	2412	Greenwood	6%
Holly Hill (Capital Projects)	1038	Orangeburg	7%
Hollywood (Local Option)	2420	Charleston	8.5%
Hollywood (Transportation)	1010	Charleston	8.5%

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MUNICIPALITY	CODE	COUNTY	TAX RATE
Hollywood (Ed Cap Improvement)	5101	Charleston	8.5%
* Honea Path	2425	Abbeville	7%
* Honea Path (Ed Cap Improvement)	5040	Anderson	7%
Inman	2430	Spartanburg	6%
* Irmo (School District)	5320	Lexington	7%
* Irmo (Local Option)	2434	Richland	8%
* Irmo (Transportation)	1040	Richland	8%
Isle of Palms (Local Option)	2436	Charleston	8.5%
Isle of Palms (Transportation)	1010	Charleston	8.5%
Isle of Palms (Ed Cap Improvement)	5101	Charleston	8.5%
Iva (Ed Cap Improvement)	5040	Anderson	7%
Jackson (Capital Projects)	1002	Aiken	8%
Jackson (Ed Cap Improvement)	5021	Aiken	8%
James Island (Local Option)	2441	Charleston	8.5%
James Island (Transportation)	1010	Charleston	8.5%
James Island (Ed Cap Improvement)	5101	Charleston	8.5%
Jamestown (Local Option)	2442	Berkeley	8%
Jamestown (Transportation)	1008	Berkeley	8%
Jefferson (Local Option)	2444	Chesterfield	8%
Jefferson (School District)	5131	Chesterfield	8%
Jenkinsville	2445	Fairfield	7%
Johnsonville (Local Option)	2446	Florence	8%
Johnsonville (Capital Projects)	1021	Florence	8%
Johnston	2448	Edgefield	7%
Jonesville	2450	Union	6%
Kershaw (Local Option)	2460	Lancaster	8%
Kershaw (Capital Projects)	1029	Lancaster	8%
Kiawah Island (Local Option)	2462	Charleston	8.5%
Kiawah Island (Transportation)	1010	Charleston	8.5%
Kiawah Island (Ed Cap Improvement)	5101	Charleston	8.5%
Kingstree	2463	Williamsburg	7%
Kline	2466	Barnwell	7%
Lake City (Local Option)	2470	Florence	8%
Lake City (Capital Projects)	1021	Florence	8%
Lake View (Local Option)	2474	Dillon	8%
Lake View (School District)	5170	Dillon	8%
Lamar (Local Option)	2478	Darlington	8%
Lamar (School District)	5161	Darlington	8%
Lancaster (Local Option)	2482	Lancaster	8%
Lancaster (Capital Projects)	1029	Lancaster	8%
Landrum	2486	Spartanburg	6%
Lane	2490	Williamsburg	7%
Latta (Local Option)	2494	Dillon	8%
Latta (School District)	5170	Dillon	8%
Laurens	2498	Laurens	7%
Lexington (School District)	5320	Lexington	7%
Liberty	2510	Pickens	7%
Lincolnvile (Local Option)	2514	Charleston	8.5%
Lincolnvile (Transportation)	1010	Charleston	8.5%
Lincolnvile (Ed Cap Improvement)	5101	Charleston	8.5%
Little Mountain (Capital Projects)	1036	Newberry	7%
Livingston (Capital Projects)	1038	Orangeburg	7%
Lockhart	2526	Union	6%
Lodge (Local Option)	2530	Colleton	8%
Lodge (Capital Projects)	1015	Colleton	8%
Loris (Ed Cap Improvement)	5261	Horry	7%
Lowndesville	2538	Abbeville	7%
Lowrys (Local Option)	2542	Chester	8%

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MUNICIPALITY	CODE	COUNTY	TAX RATE
Lowrys (Capital Projects)	1012	Chester	8%
Luray (Local Option)	2546	Hampton	8%
Luray (Capital Projects)	1025	Hampton	8%
Lyman	2550	Spartanburg	6%
Lynchburg (Local Option)	2554	Lee	8%
Lynchburg (Capital Projects)	1031	Lee	8%
Manning (Local Option)	2585	Clarendon	8%
Manning (School District)	5140	Clarendon	8%
Marion (Local Option)	2588	Marion	8%
Marion (Capital Projects)	1034	Marion	8%
Mauldin	2591	Greenville	6%
Mayesville (Local Option)	2594	Sumter	8%
Mayesville (Capital Projects)	1043	Sumter	8%
McBee (Local Option)	2570	Chesterfield	8%
McBee (School District)	5131	Chesterfield	8%
McClellanville (Local Option)	2573	Charleston	8.5%
McClellanville (Transportation)	1010	Charleston	8.5%
McClellanville (Ed Cap Improvement)	5101	Charleston	8.5%
McColl (Local Option)	2576	Marlboro	8%
McColl (School District)	5351	Marlboro	8%
McConnells (Capital Projects)	1046	York	7%
McCormick	2582	McCormick	7%
Meggett (Local Option)	2597	Charleston	8.5%
Meggett (Transportation)	1010	Charleston	8.5%
Meggett (Ed Cap Improvement)	5101	Charleston	8.5%
* Monetta (Capital Projects)	1002	Aiken	8%
* Monetta (Ed Cap Improvement)	5021	Aiken	8%
* Monetta	2602	Saluda	7%
Moncks Corner (Local Option)	2600	Berkeley	8%
Moncks Corner (Transportation)	1008	Berkeley	8%
Mount Croghan (Local Option)	2606	Chesterfield	8%
Mount Croghan (School District)	5131	Chesterfield	8%
Mount Pleasant (Local Option)	2609	Charleston	8.5%
Mount Pleasant (Transportation)	1010	Charleston	8.5%
Mount Pleasant (Ed Cap Improvement)	5101	Charleston	8.5%
Mullins (Local Option)	2612	Marion	8%
Mullins (Capital Projects)	1034	Marion	8%
Myrtle Beach (Ed Cap Improvement)	5261	Horry	8%
Myrtle Beach (Municipal Tourism Develop)	2615	Horry	8%
Neeses (Capital Projects)	1038	Orangeburg	7%
Newberry (Capital Projects)	1036	Newberry	7%
New Ellenton (Capital Projects)	1002	Aiken	8%
New Ellenton (Ed Cap Improvement)	5021	Aiken	8%
Nichols (Local Option)	2636	Marion	8%
Nichols (Capital Projects)	1034	Marion	8%
Ninety Six	2640	Greenwood	6%
Norris	2644	Pickens	7%
North (Capital Projects)	1038	Orangeburg	7%
* North Augusta (Capital Projects)	1002	Aiken	8%
* North Augusta (Ed Cap Improvement)	5021	Aiken	8%
* North Augusta	2653	Edgefield	7%
* North Charleston (Local Option)	2656	Charleston	8.5%
* North Charleston (Transportation)	1010	Charleston	8.5%
* North Charleston (Ed Cap Improvement)	5101	Charleston	8.5%
* North Charleston (Transportation)	1018	Dorchester	7%
* North Charleston (Local Option)	2658	Berkeley	8%
* North Charleston (Transportation)	1008	Berkeley	8%
North Myrtle Beach (Ed Cap Improvement)	5261	Horry	7%

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MUNICIPALITY	CODE	COUNTY	TAX RATE
Norway (Capital Projects)	1038	Orangeburg	7%
Olanta (Local Option)	2670	Florence	8%
Olanta (Capital Projects)	1021	Florence	8%
Olar (Local Option)	2674	Bamberg	8%
Olar (Capital Projects)	1005	Bamberg	8%
Orangeburg (Capital Projects)	1038	Orangeburg	7%
Pacolet	2680	Spartanburg	6%
Pageland (Local Option)	2686	Chesterfield	8%
Pageland (School District)	5131	Chesterfield	8%
Pamplico (Local Option)	2689	Florence	8%
Pamplico (Capital Projects)	1021	Florence	8%
Parksville	2692	McCormick	7%
Patrick (Local Option)	2695	Chesterfield	8%
Patrick (School District)	5131	Chesterfield	8%
Pawleys Island (Capital Projects)	1022	Georgetown	7%
Paxville (Local Option)	2698	Clarendon	8%
Paxville (School District)	5140	Clarendon	8%
Peak (Capital Projects)	1036	Newberry	7%
Pelion (School District)	5320	Lexington	7%
Pelzer (Ed Cap Improvement)	5040	Anderson	7%
Pendleton (Ed Cap Improvement)	5040	Anderson	7%
Perry (Capital Projects)	1002	Aiken	8%
Perry (Ed Cap Improvement)	5021	Aiken	8%
Pickens	2716	Pickens	7%
Pine Ridge (School District)	5320	Lexington	7%
Pinewood (Local Option)	2720	Sumter	8%
Pinewood (Capital Projects)	1043	Sumter	8%
Plum Branch	2722	McCormick	7%
Pomaria (Capital Projects)	1036	Newberry	7%
Port Royal	1007	Beaufort	6%
Prosperity (Capital Projects)	1036	Newberry	7%
Quinby (Local Option)	2735	Florence	8%
Quinby (Capital Projects)	1021	Florence	8%
Ravenel (Local Option)	2745	Charleston	8.5%
Ravenel (Transportation)	1010	Charleston	8.5%
Ravenel (Ed Cap Improvement)	5101	Charleston	8.5%
Reevesville (Transportation)	1018	Dorchester	7%
Reidville	2753	Spartanburg	6%
Richburg (Local Option)	2755	Chester	8%
Richburg (Capital Projects)	1012	Chester	8%
Ridgeland (Local Option)	2765	Jasper	8%
Ridgeland (School District)	5271	Jasper	8%
Ridge Spring	2760	Saluda	7%
Ridgeville (Transportation)	1018	Dorchester	7%
Ridgeway	2775	Fairfield	7%
Rock Hill (Capital Projects)	1046	York	7%
Rockville (Local Option)	2783	Charleston	8.5%
Rockville (Transportation)	1010	Charleston	8.5%
Rockville (Ed Cap Improvement)	5101	Charleston	8.5%
Rowesville (Capital Projects)	1038	Orangeburg	7%
Ruby (Local Option)	2790	Chesterfield	8%
Ruby (School District)	5131	Chesterfield	8%
Salem	2795	Oconee	6%
Salley (Capital Projects)	1002	Aiken	8%
Salley (Ed Cap Improvement)	5021	Aiken	8%
Saluda	2801	Saluda	7%
Santee (Capital Projects)	1038	Orangeburg	7%
Scotia (Local Option)	2807	Hampton	8%

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MUNICIPALITY	CODE	COUNTY	TAX RATE
Scotia (Capital Projects)	1025	Hampton	8%
Scranton (Local Option)	2810	Florence	8%
Scranton (Capital Projects)	1021	Florence	8%
Seabrook Island (Local Option)	2812	Charleston	8.5%
Seabrook Island (Transportation)	1010	Charleston	8.5%
Seabrook Island (Ed Cap Improvement)	5101	Charleston	8.5%
Sellers (Local Option)	2813	Marion	8%
Sellers (Capital Projects)	1034	Marion	8%
Seneca	2816	Oconee	6%
Sharon (Capital Projects)	1046	York	7%
Silverstreet (Capital Projects)	1036	Newberry	7%
Simpsonville	2825	Greenville	6%
Six Mile	2828	Pickens	7%
Smoaks (Local Option)	2831	Colleton	8%
Smoaks (Capital Projects)	1015	Colleton	8%
Smyrna (Capital Projects)	1046	York	7%
Snelling	2835	Barnwell	7%
Society Hill (Local Option)	2837	Darlington	8%
Society Hill (School District)	5161	Darlington	8%
South Congaree (School District)	5320	Lexington	7%
Spartanburg	2843	Spartanburg	6%
Springdale (School District)	5320	Lexington	7%
Springfield (Capital Projects)	1038	Orangeburg	7%
Starr (Ed Cap Improvement)	5040	Anderson	7%
St. George (Transportation)	1018	Dorchester	7%
St. Matthews	2855	Calhoun	7%
St. Stephen (Local Option)	2858	Berkeley	8%
St. Stephen (Transportation)	1008	Berkeley	8%
Stuckey	2864	Williamsburg	7%
Sullivans Island (Local Option)	2867	Charleston	8.5%
Sullivans Island (Transportation)	1010	Charleston	8.5%
Sullivans Island (Ed Cap Improvement)	5101	Charleston	8.5%
Summerton (Local Option)	2871	Clarendon	8%
Summerton (School District)	5140	Clarendon	8%
* Summerville (Local Option)	2876	Berkeley	8%
* Summerville (Transportation)	1008	Berkeley	8%
* Summerville (Local Option)	2875	Charleston	8.5%
* Summerville (Transportation)	1010	Charleston	8.5%
* Summerville (Ed Cap Improvement)	5101	Charleston	8.5%
* Summerville (Transportation)	1018	Dorchester	7%
Summit (School District)	5320	Lexington	7%
Sumter (Local Option)	2880	Sumter	8%
Sumter (Capital Projects)	1043	Sumter	8%
Surfside Beach (Ed Cap Improvement)	5261	Horry	7%
Swansea (School District)	5320	Lexington	7%
Sycamore	2889	Allendale	7%
Tatum (Local Option)	2895	Marlboro	8%
Tatum (School District)	5351	Marlboro	8%
Tega Cay (Capital Projects)	1046	York	7%
Timmons ville (Local Option)	2897	Florence	8%
Timmons ville (Capital Projects)	1021	Florence	8%
Travelers Rest	2899	Greenville	6%
Trenton	2901	Edgefield	7%
Troy	2903	Greenwood	6%
Turbeville (Local Option)	2905	Clarendon	8%
Turbeville (School District)	5140	Clarendon	8%
Ulmer	2910	Allendale	7%

May 1, 2016
Effective Date
TAX RATE

MUNICIPALITY	CODE	COUNTY	TAX RATE
Union	2915	Union	6%
Vance (Capital Projects)	1038	Orangeburg	7%
Varnville (Local Option)	2932	Hampton	8%
Varnville (Capital Projects)	1025	Hampton	8%
Wagener (Capital Projects)	1002	Aiken	8%
Wagener (Ed Cap Improvement)	5021	Aiken	8%
Walhalla	2937	Oconee	6%
Walterboro (Local Option)	2940	Colleton	8%
Walterboro (Capital Projects)	1015	Colleton	8%
Ward	2942	Saluda	7%
* Ware Shoals	2944	Abbeville	7%
* Ware Shoals	2945	Greenwood	6%
* Ware Shoals	2946	Laurens	7%
Waterloo	2947	Laurens	7%
Wellford	2950	Spartanburg	6%
West Columbia (School District)	5320	Lexington	7%
Westminster	2960	Oconee	6%
West Pelzer (Ed Cap Improvement)	5040	Anderson	7%
West Union	2957	Oconee	6%
Whitmire (Capital Projects)	1036	Newberry	7%
Williams (Local Option)	2965	Colleton	8%
Williams (Capital Projects)	1015	Colleton	8%
Williamston (Ed Cap Improvement)	5040	Anderson	7%
Williston	2970	Barnwell	7%
Windsor (Capital Projects)	1002	Aiken	8%
Windsor (Ed Cap Improvement)	5021	Aiken	8%
Winnsboro	2972	Fairfield	7%
Woodford (Capital Projects)	1038	Orangeburg	7%
Woodruff	2977	Spartanburg	6%
* Yemassee	1007	Beaufort	6%
* Yemassee (Local Option)	2985	Hampton	8%
Yemassee (Capital Projects)	1025	Hampton	8%
York (Capital Projects)	1046	York	7%