TO: Retailers Located in or Making Sales to Jasper County  
FROM: South Carolina Department of Revenue  
REFERENCE: Jasper County Local Tax Rate Change in 2017

**IMPORTANT NOTICE**  
Effective March 1, 2017 and May 1, 2017

In addition to the current state and local sales tax rate, Jasper County will impose a new 1% Transportation Tax. Please note the new sales and use tax rate total:

<table>
<thead>
<tr>
<th>County</th>
<th>New Local Tax</th>
<th>Total State and Local Rate Effective May 1, 2017</th>
</tr>
</thead>
</table>
| Jasper   | Transportation Tax        | 9% General Tax Rate  
|          |                          | 10% Accommodations Tax Rate                      |

• The 1% Transportation Tax is in addition to the 1% Local Option Tax and 1% School District Tax.  
• Report Jasper County's Transportation Tax under code 1027 on page 4 of Form ST-389, Schedule for Local Taxes.

The following local taxes will also take effect in 2017:

**Effective March 1, 2017**

• Darlington County will impose a 1% Education Capital Improvement Tax. (Note: Darlington's 1% School District Tax is repealed.)  
• Kershaw County will impose a 1% Education Capital Improvement Tax.

**Effective May 1, 2017**

• Allendale, Barnwell, Greenwood, Horry, McCormick, and Williamsburg Counties will impose a 1% Capital Projects Tax.  
• Newberry County will reimpose its 1% Capital Projects Tax.  
• Union County will impose a 1% Local Option Tax.  
• Charleston County will increase the Transportation Tax from 0.5% to 1%.

**Note:** In the previous 2017 local tax change notification issued by the SCDOR, the County Code for Allendale County was misprinted. The correct County Code for Allendale County's Capital Projects Tax is 1003.

For additional information on these local tax changes see the [Local Tax Rate Changes for Certain Counties in 2017 notice](dor.sc.gov/sales-and-use).

If you have questions, please call 1-844-898-8542.