
State of South Carolina
Department of Revenue
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SC REVENUE PROCEDURAL BULLETIN #01-4

SUBJECT: Sales Tax Rate on Certain Foods
(Sales and Use Tax)

EFFECTIVE DATE: July 1, 2001

SUPERCEDES: SC Revenue Advisory Bulletins #00-8 and #00-9

REFERENCES: House Bill 3687 (2001) & Governor's Veto Message of June 27, 2001

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 2000)
S. C. Code Ann. Section 1-23-10(4) (Supp. 2000)
SC Revenue Procedure #99-4

SCOPE: The purpose of a Revenue Procedural Bulletin is to provide procedural guidance to the public and Department personnel. It is a written statement issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. **A Revenue Procedural Bulletin does not have the force or effect of law, and is not binding on the public.** It is, however, binding on agency personnel only until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

Effective July 1, 2001, the State sales and use tax rate on food items eligible to be purchased with United States Department of Agriculture food coupons will be 5%. (Note: Food items actually purchased with USDA food coupons are still exempt from the sales and use tax.) However, the State sales and use tax rate on sales of food items eligible to be purchased with United States Department of Agriculture to persons 85 years of age and older for their own personal use will be 4%.

Therefore, SC Revenue Advisory Bulletins #00-8 and #00-9, which concern the temporary rate reduction on food items eligible to be purchased with United States Department of Agriculture food coupons, are rescinded effective July 1, 2001.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Elizabeth A. Carpentier

Elizabeth A. Carpentier, Director

July 30, 2001
Columbia, South Carolina