Schedule for Local Taxes

WHAT'S NEW FOR SALES TAX?

- New local tax rate changes effective March 1, 2025
 (Beaufort County), May 1, 2025 (Georgetown, Horry,
 Jasper, Sumter, and Williamsburg counties),
 and July 1, 2025 (Clarendon County).
- Visit dor.sc.gov/tax/sales-and-use to learn more and view full list of local tax rates.



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- 24/7 account access
- Option to schedule payments

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You'll need your FEIN or SSN, License Number, and a Letter ID or copy of your last return.

Tutorials are available at dor.sc.gov/MyDORWAY







STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SCHEDULE FOR LOCAL TAXES Attach to form ST-3 and ST-455 when filed.

L TAXES (Rev. 1/05/23) when filed. 5063

dor.sc.gov

The fastest, easiest way to manage your South Carolina business tax accounts is by using our free online tax portal, MyDORWAY. Get started at dor.sc.gov/MyDORWAY-signup.

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ST-389

Business Name Retail License or Use Tax Registration Number Period ended (MM-YYYY) Name of County Period ended (MM-YYYY) Local Tax Tax

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax
1. CAPITAL PROJECT TAX		(A)	(B)
			x 1% =
			x 1% =
		7	x 1% =



Busin	ess Name	Retail License or Use	e Tax Registration N	Number Period ended (MM-YYYY)
Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
2. SCHOOL DISTRICT / EI	DUCATION CAPITA	AL IMPROVEMENT TAX (A)		(B)
	_		x 1% =	. ,
			x 1% =	
			x 1% =	
	-			
	-		x 1% =	
	_		x 1% =	
	_		x 1% =	
	_		x 1% =	
			x 1% =	
	_		x 1% =	
	_		x 1% =	
	-			
	_		x 1% =	
	_		x 1% =	
	_		x 1% =	
			x 1% =	
			x 1% =	
	_		x 1% =	
	_		x 1% =	
	_			
	_		x 1% =	
	_		x 1% =	
	_		x 1% =	
			x 1% =	



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Business	Name	Retail License or Use Tax Regis	stration Number Period ended (MM-YYYY)
Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax
3. TRANSPORTATION TAX		(A)	(P)
		(A) x 1% =	(B)
		x 1% =	
		x 1% =	
		x 1% =	
4. CATAWBA TRIBAL TAX	Report o	nly sales or deliveries made within the limits (A)	of the Catawba Tribal Reservation. (B)
		x 7% =	



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Busines	ss Name	Retail License or Use Tax Regis	tration Number Period ended (MM-YYYY)
Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax
5. LOCAL OPTION TAX		(A)	(B)
If your sales or purchases are specific municipality, not the	delivered within general county c	a city or town, you must use the CITY or T ode. List one entry per line.	OWN code to properly identify the
		x 1% =	
	-	x 1% =	
		_	
	-	x 1% =	
	.	x 1% =	
	.	x 1% =	
	.	x 1% =	
	_	x 1% =	
		x 1% =	
	-	x 1% =	
	-	x 1% =	
	-		
	.	x 1% =	
	-	x 1% =	
	_	x 1% =	
	.	x 1% =	
		x 1% =	
		x 1% =	



_ of	
	_ of

Busine	ess Name	Retail License or	Use Tax Registration	Number Period ended (MM-YYYY)
Name of County or Jurisdiction	Code	Net Taxable Amount		Local Tax
6. TOURISM DEVELOPME	NT TAX	(A)	ı	(B)
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
7. COUNTY GREEN SPAC	E TAX	(A)		(B)
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	
	_		_ x 1% =	

SUMMARY: Complete all pages of the ST-389 first, then enter totals here.

1. Enter total of Column A from pages 1-5	1	•
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2. Enter total of Column B from pages 1-5 2 _____

Other counties may adopt local taxes at a later date. See the ST-389 instructions at dor.sc.gov/forms.

Submit all pages with applicable data.



Item 1. Total - Gross proceeds of sales/rental, Use Tax, and withdrawals of

Item 4. Net sales and purchases: Subtract Item 3 from Item 1.

inventory for own use: As reported on state Sales and Use Tax Return Worksheet

ST-389 WORKSHEET (If applicable)

The ST-389 is used to report local taxes.

(Item 3 of ST-3 or ST-455.)

Most of the local Sales and Use Taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions. Before claiming a deduction on the ST-389 Worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 Worksheet. Carefully review the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ.

For instance, the sales of unprepared foods are exempt from the state Sales and Use Tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales of unprepared foods that qualify for local Sales and Use Tax exemption which also qualified for state Sales and Use Tax exemption should be shown as a deduction on Item 2 of the ST-389 worksheet. Visit **dor.sc.gov/policy** for an updated policy document on the taxes and exemptions allowed under each local tax.

When your sales, purchases, and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 5 of the ST-389 will not equal Item 4 on the ST-389 Worksheet. If this happens, complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389.

Column A Type of Deduction	Column B Amount of Deduction	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

This form does not address the local taxes on sales that are collected directly by the counties or municipalities (such as sales of accommodations or prepared meals). It only addresses the general local taxes collected by the SCDOR on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, COUNTY GREEN SPACE, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES

As a result of specific legislation, certain counties and jurisdictions now impose additional Sales and Use Taxes, which are identified as Capital Project, Catawba Tribal, County Green Space, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based on the county or jurisdiction in which the sale takes place. Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location. For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed in the ST-389 instructions with their assigned four digit processing code. The ST-389 instructions are available at **dor.sc.gov/forms**.

Submit all pages with applicable data. page 6 of 6