



SALES

Sales Tax
Forms
What's New
Refund Procedures
Computation Schedules
Notices
eServices
FAQ
← Sales & Use Tax Index

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What is Sales Tax?

Sales tax is imposed on the sale of goods and certain services in South Carolina. The statewide sales and use tax rate is six percent (6%). Counties may impose an additional one percent (1%) local sales tax if voters in that county approve the tax. Generally, all retail sales are subject to the sales tax.

How to file and pay

ⓘ Sales & Use taxpayers whose South Carolina tax liability is \$15,000 or more per filing period **must** file and pay electronically.

- **We recommend filing electronically online with MyDORWAY**, no matter how much your tax liability may be.

Have questions about MyDORWAY? Check out our **MyDORWAY Help page**.



- To file by paper, use the **ST-3 State Sales & Use Tax Return** and mail the completed form to the address printed on the form. **Failure to mail the form to the correct address may cause delays in processing.**

Tax rates



Sales and Use Tax Rates of SC Municipalities (ST-427)



State Map of Counties with Local Taxes (ST-500)



Sales Tax Rate on Accommodations by Municipality (ST-575)



SC State and Local Sales Tax Rate on Unprepared Food by Municipality (ST-594)



Download SC District Tax Rate Maps (GIS Shapefile and KML files) - To determine Sales Tax rates applicable to jurisdictions in South Carolina, you can download Transportation Carrier Network Maps provided by the Revenue and Fiscal Affairs Office.

Workshops and tutorials

- **Sales & Use Tax Seminar and Workshops**
- **Sales and Use Tax Basics tutorial**

Due dates

Sales and Use Tax accounts are set up with a monthly filing frequency. Quarterly and annual filing frequencies must be approved by the SCDOR. The request must be submitted in writing.



Monthly Filing Schedule

Period Ended	Due Date
January 31	February 20

Period Ended	Due Date
February 28	March 20
March 31	April 20
April 30	May 20
May 31	June 20
June 30	July 20
July 31	August 20
August 31	September 20
September 30	October 20
October 31	November 20
November 30	December 20
December 31	January 20

 **Quarterly Filing Schedule**

Period Ended	Due Date
March 31	April 20
June 30	July 20
September 30	October 20
December 31	January 20

 **Annual Filing Schedule**

Period Covered	Due Date
December 31	January 20



