



# IMPORTANT NOTICE

## EFFECTIVE MAY 1, 2014

File Number:

Notice Date:

TO: Retailers Located In or Making Sales into Horry County  
FROM: South Carolina Department of Revenue  
RE: 1% Capital Projects Tax for Horry County

**Effective May 1, 2014**, Horry County's new state sales and use tax rate is 7% (8% in the city of Myrtle Beach).

The 1% Capital Projects Tax is no longer imposed on sales and purchases for periods after April 30, 2014. This is a result of Horry County reaching the maximum period of seven years for imposing the 1% Capital Projects Tax.

Therefore, the last return to report this 1% Capital Projects Tax for Horry County is the April 30, 2014 return (due on May 20, 2014). Your business will no longer be required to collect and report the 1% Capital Projects Tax for Horry County in Section 1 of the Form ST-389 as of May 1, 2014.

Your business will continue to collect and report the 1% Education Capital Improvement Tax for Horry County in Section 2 of the Form ST-389 and if applicable the 1% Tourism Development Tax would be reported in Section 7 of the Form ST-389 to indicate any sales in the city of Myrtle Beach.

If you have questions concerning the reporting of sales, please contact the Department of Revenue at 803-898-5000.

**FREE ELECTRONIC FILING AND PAYMENT AVAILABLE!!!**

We offer many electronic filing and payment options on our website [www.sctax.org](http://www.sctax.org). Free payment options offered through ePay include Electronic Funds Withdrawal (EFW or bank draft) and Credit Card (MasterCard or Visa). Confirmations of payment, choice of settlement date and payment history are available. Filing programs include eSales, eWithholding and Free File for Individual Income Tax. Check [www.sctax.org](http://www.sctax.org) to see if your returns and payments can be filed electronically.