



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SALES AND USE TAX RATES
OF SOUTH CAROLINA**

ST-427
(Rev. 8/2/12)
5132

The counties with local option sales and use tax and the effective date of imposition are:

Effective Date	Counties
July 1, 1991	Charleston, Colleton, Jasper, Hampton, McCormick and Marion
May 1, 1992	Abbeville, Allendale, Bamberg, Edgefield, Lancaster, Marlboro and Saluda
May 1, 1994	Chester and Florence
May 1, 1995	Pickens
May 1, 1996	Dillon, Lee and Sumter
July 1, 1996	Cherokee (1% School District Tax) (may not be imposed for more than 20 years)
May 1, 1997	Berkeley, Chesterfield, Clarendon, Darlington, Kershaw and Williamsburg
May 1, 1998	York (1% Capital Projects)
May 1, 1999	Barnwell, Chester (1% Capital Projects), Jasper (1% Capital Projects), Laurens, Newberry (1% Capital Projects), and Orangeburg (1% Capital Projects)
June 1, 1999	Beaufort (1% Transportation Tax)
May 1, 2000	Chester (1% Capital Projects repealed, Note 1% local option is still in effect)
September 1, 2000	Chesterfield (1% School District Tax)
December 1, 2000	Beaufort (1% Transportation repealed)
May 1, 2001	Aiken (1% Capital Projects), Allendale (1% Capital Projects)
December 1, 2002	Jasper (1% School District Tax imposed; Capital Project Tax repealed)
May 1, 2003	Dillon (1% Capital Projects Tax); Hampton (1% Capital Projects Tax)
February 1, 2004	Darlington (1% School District Tax)
June 1, 2004	Clarendon (1% School District Tax)
March 1, 2005	Lexington (1% School District Tax)
May 1, 2005	Richland and Calhoun (1% Local Option Tax), Charleston (1/2% Transportation Tax), Dorchester (1% Transportation Tax)
May 1, 2006	Fairfield (1% Local Option Tax)
October 1, 2006	Lee (1% School District Tax)
January 1, 2007	Allendale (1% Capital Projects Tax repealed. Note 1% local option is still in effect)
May 1, 2007	Florence (1% Capital Projects), Greenwood (1% Capital Projects), Horry (1% Capital Projects), Beaufort (1% Transportation)
June 1, 2007	1% increase in the General Sales and Use Tax Rate of the state.
October 1, 2008	Dillon (1% School District Tax imposed; Capital Projects Tax repealed)
March 1, 2009	Horry (1% Education Capital Improvements Tax Imposed)
May 1, 2009	Allendale (1% Capital Projects Tax), Berkeley (1% Transportation Tax), Cherokee (1% Local Option Tax), Chester (1% Capital Projects Tax), Lancaster (1% Capital Projects Tax), Sumter (1% Capital Projects Tax)
August 1, 2009	Myrtle Beach (1% Local Option Tourism Development Fee, referred to as Tourism Development Tax).
January 1, 2010	Hampton (1% Capital Projects Tax repealed. Note 1% local option is still in effect).
March 1, 2011	Charleston County (1% Education Capital Improvements Tax imposed).
September 1, 2011	James Island Local Option Tax reported under the county number code.
October 1, 2011	Lee (1% School District Tax repealed. Note: 1% local option is still in effect.)
July 1, 2012	Greenwood (1% Capital Projects Tax repealed).
August 1, 2012	James Island Local Option Tax reported under the Municipality Code.
October 1, 2012	Beaufort County (1% Transportation Tax repealed).

Notes regarding Sales and Use Tax Rates of South Carolina Municipalities listings:

Counties in bold indicate a special local tax has been implemented.

1. County has two (2) local option taxes. Measure must be recorded twice on the ST-389 form, once in the **Capital Projects Tax** section on page 1 and again in the Local Option Tax section on page 5.
2. County has two (2) local option taxes. Measure must be recorded twice on the ST-389 form, once in the **School District Tax** section on page 3 and again in the Local Option Tax section on page 5.
3. County has two (2) local option taxes. Measure must be recorded twice on the ST-389 form, once in the **Transportation Tax** section on page 4 and again in the Local Option Tax section on page 5.
4. County has two (2) local option taxes. Measure must be recorded twice on the ST-389 form, once in the **Capital Projects Tax** section on page 1 and again in the **Education Capital Improvement Tax** section on page 3.
5. Municipality has three (3) local taxes. Measure must be recorded three times on the ST-389 form, once in the **Capital Projects Tax** section on page 1, once in the **Education Capital Improvement Tax** section on page 3 and once in the **Tourism Development Tax** section on page 7.
6. County has three (3) local option taxes. Measure must be recorded three times on the ST-389 form. Once in the **Education Capital Improvement Tax** section on page 3, once in the **Transportation Tax** section on page 4 and once in the Local Option Tax section on page 5.

* Indicates a municipality is located in more than one county. To determine the appropriate tax rate, check a map or ask the customer to verify where tangible personal property was delivered.

Sales and Use Tax Rates of South Carolina Municipalities

October 1, 2012
Effective Date
TAX RATE

MUNICIPALITY	CODE	COUNTY	TAX RATE
Abbeville	2005	Abbeville	7%
Aiken (Capital Projects)	1002	Aiken	7%
Allendale (Local Option)	2015	Allendale	8%
Allendale (Capital Projects)	1003	Allendale	8%
Anderson	2020	Anderson	6%
* Andrews	2025	Georgetown	6%
* Andrews	2026	Williamsburg	7%
Arcadia Lakes	2030	Richland	7%
Atlantic Beach (Capital Projects)	1026	Horry	8%
Atlantic Beach (Ed Cap Improvement)	5261	Horry	8%
Awendaw (Local Option)	2038	Charleston	8.5%
Awendaw (Transportation)	1010	Charleston	8.5%
Awendaw (Ed Cap Improvement)	5101	Charleston	8.5%
Aynor (Capital Projects)	1026	Horry	8%
Aynor (Ed Cap Improvement)	5261	Horry	8%
Bamberg	2052	Bamberg	7%
Barnwell	2054	Barnwell	7%
* Batesburg-Leesville (School District)	5320	Lexington	7%
* Batesburg-Leesville	2057	Saluda	7%
Beaufort	2058	Beaufort	6%
Belton	2060	Anderson	6%
Bennettsville	2062	Marlboro	7%
Bethune	2064	Kershaw	7%
Bishopville	2066	Lee	7%
Blacksburg (Local Option)	2068	Cherokee	8%
Blacksburg (School District)	5111	Cherokee	8%
Blackville	2070	Barnwell	7%
Blenheim	2072	Marlboro	7%
Bluffton	1007	Beaufort	6%
* Blythewood	2075	Richland	7%
* Blythewood	2077	Fairfield	7%
Bonneau (Local Option)	2076	Berkeley	8%
Bonneau (Transportation)	1008	Berkeley	8%
Bowman (Capital Projects)	1038	Orangeburg	7%
Branchville (Capital Projects)	1038	Orangeburg	7%
Briarcliffe Acres (Capital Projects)	1026	Horry	8%
Briarcliffe Acres (Ed Cap Improvement)	5261	Horry	8%
Brunson	2082	Hampton	7%
Burnettown (Capital Projects)	1002	Aiken	7%
Calhoun Falls	2100	Abbeville	7%
Camden	2103	Kershaw	7%
Cameron	2106	Calhoun	7%
Campobello	2109	Spartanburg	6%
Carlisle	2112	Union	6%
* Cayce (School District)	5320	Lexington	7%
* Cayce	2116	Richland	7%
Central	2118	Pickens	7%
Central Pacolet	2121	Spartanburg	6%
Chapin (School District)	5320	Lexington	7%
* Charleston (Local Option)	2129	Berkeley	8%
* Charleston (Transportation)	1008	Berkeley	8%
* Charleston (Local Option)	2130	Charleston	8.5%
* Charleston (Transportation)	1010	Charleston	8.5%
* Charleston (Ed Cap Improvement)	5101	Charleston	8.5%

MUNICIPALITY	CODE	COUNTY	Effective Date TAX RATE
Cheraw (Local Option)	2133	Chesterfield	8%
Cheraw (School District)	5131	Chesterfield	8%
* Chesnee	2136	Spartanburg	6%
* Chesnee (Local Option)	2137	Cherokee	8%
* Chesnee (School District)	5111	Cherokee	8%
Chester (Local Option)	2139	Chester	8%
Chester (Capital Projects)	1012	Chester	8%
Chesterfield (Local Option)	2142	Chesterfield	8%
Chesterfield (School District)	5131	Chesterfield	8%
* Clemson	2148	Pickens	7%
* Clemson	2149	Anderson	6%
Clinton	2151	Laurens	7%
Clio	2154	Marlboro	7%
Clover (Capital Projects)	1046	York	7%
* Columbia	2160	Richland	7%
* Columbia (School District)	5320	Lexington	7%
Conway (Capital Projects)	1026	Horry	8%
Conway (Ed Cap Improvement)	5261	Horry	8%
Cope (Capital Projects)	1038	Orangeburg	7%
Cordova (Capital Projects)	1038	Orangeburg	7%
Cottageville	2172	Colleton	7%
Coward (Local Option)	2175	Florence	8%
Coward (Capital Projects)	1021	Florence	8%
Cowpens	2178	Spartanburg	6%
Cross Hill	2181	Laurens	7%
Darlington (Local Option)	2200	Darlington	8%
Darlington (School District)	5161	Darlington	8%
Denmark	2204	Bamberg	7%
Dillon (Local Option)	2208	Dillon	8%
Dillon (School District)	5170	Dillon	8%
Donalds	2212	Abbeville	7%
Due West	2216	Abbeville	7%
Duncan	2220	Spartanburg	6%
Easley	2230	Pickens	7%
Eastover	2235	Richland	7%
Edgefield	2240	Edgefield	7%
Edisto Beach	2243	Colleton	7%
Ehrhardt	2245	Bamberg	7%
Elgin	2250	Kershaw	7%
Elko	2255	Barnwell	7%
Elloree (Capital Projects)	1038	Orangeburg	7%
Estill	2265	Hampton	7%
Eutawville (Capital Projects)	1038	Orangeburg	7%
* Fairfax (Local Option)	2280	Allendale	8%
* Fairfax (Capital Projects)	1003	Allendale	8%
* Fairfax	2281	Hampton	7%
Florence (Local Option)	2286	Florence	8%
Florence (Capital Projects)	1021	Florence	8%
Folly Beach (Local Option)	2292	Charleston	8.5%
Folly Beach (Transportation)	1010	Charleston	8.5%
Folly Beach (Ed Cap Improvement)	5101	Charleston	8.5%
Forest Acres	2298	Richland	7%
Fort Lawn (Local Option)	2304	Chester	8%
Fort Lawn (Capital Projects)	1012	Chester	8%
Fort Mill (Capital Projects)	1046	York	7%
* Fountain Inn	2315	Greenville	6%
* Fountain Inn	2316	Laurens	7%
Furman	2320	Hampton	7%

MUNICIPALITY	CODE	COUNTY	Effective Date TAX RATE
Gaffney (Local Option)	2330	Cherokee	8%
Gaffney (School District)	5111	Cherokee	8%
Gaston (School District)	5320	Lexington	7%
Georgetown	2334	Georgetown	6%
Gifford	2336	Hampton	7%
Gilbert (School District)	5320	Lexington	7%
* Goose Creek (Local Option)	2342	Berkeley	8%
* Goose Creek (Transportation)	1008	Berkeley	8%
* Goose Creek (Local Option)	2343	Charleston	8.5%
* Goose Creek (Transportation)	1010	Charleston	8.5%
* Goose Creek (Ed Cap Improvement)	5101	Charleston	8.5%
Govan	2346	Bamberg	7%
Gray Court	2350	Laurens	7%
Great Falls (Local Option)	2354	Chester	8%
Great Falls (Capital Projects)	1012	Chester	8%
Greeleyville	2358	Williamsburg	7%
Greenville	2362	Greenville	6%
Greenwood	2366	Greenwood	6%
* Greer	2370	Greenville	6%
* Greer	2371	Spartanburg	6%
Hampton	2380	Hampton	7%
Hanahan (Local Option)	2382	Berkeley	8%
Hanahan (Transportation)	1008	Berkeley	8%
Hardeeville (Local Option)	2384	Jasper	8%
Hardeeville (School District)	5271	Jasper	8%
Harleyville (Transportation)	1018	Dorchester	7%
Hartsville (Local Option)	2392	Darlington	8%
Hartsville (School District)	5161	Darlington	8%
Heath Springs (Local Option)	2396	Lancaster	8%
Heath Springs (Capital Projects)	1029	Lancaster	8%
Hemingway	2400	Williamsburg	7%
Hickory Grove (Capital Projects)	1046	York	7%
Hilda	2408	Barnwell	7%
Hilton Head Island	1007	Beaufort	6%
Hodges	2412	Greenwood	6%
Holly Hill (Capital Projects)	1038	Orangeburg	7%
Hollywood (Local Option)	2420	Charleston	8.5%
Hollywood (Transportation)	1010	Charleston	8.5%
Hollywood (Ed Cap Improvement)	5101	Charleston	8.5%
* Honea Path	2425	Abbeville	7%
* Honea Path	2424	Anderson	6%
Inman	2430	Spartanburg	6%
* Irmo (School District)	5320	Lexington	7%
* Irmo	2434	Richland	7%
Isle of Palms (Local Option)	2436	Charleston	8.5%
Isle of Palms (Transportation)	1010	Charleston	8.5%
Isle of Palms (Ed Cap Improvement)	5101	Charleston	8.5%
Iva	2439	Anderson	6%
Jackson (Capital Projects)	1002	Aiken	7%
James Island (Local Option)	2441	Charleston	8.5%
James Island (Transportation)	1010	Charleston	8.5%
James Island (Ed Cap Improvement)	5101	Charleston	8.5%
Jamestown (Local Option)	2442	Berkeley	8%
Jamestown (Transportation)	1008	Berkeley	8%
Jefferson (Local Option)	2444	Chesterfield	8%
Jefferson (School District)	5131	Chesterfield	8%
Jenkinsville	2445	Fairfield	7%
Johnsonville (Local Option)	2446	Florence	8%

MUNICIPALITY	CODE	COUNTY	TAX RATE
Johnsonville (Capital Projects)	1021	Florence	8%
Johnston	2448	Edgefield	7%
Jonesville	2450	Union	6%
Kershaw (Local Option)	2460	Lancaster	8%
Kershaw (Capital Projects)	1029	Lancaster	8%
Kiawah Island (Local Option)	2462	Charleston	8.5%
Kiawah Island (Transportation)	1010	Charleston	8.5%
Kiawah Island (Ed Cap Improvement)	5101	Charleston	8.5%
Kingstree	2463	Williamsburg	7%
Kline	2466	Barnwell	7%
Lake City (Local Option)	2470	Florence	8%
Lake City (Capital Projects)	1021	Florence	8%
Lake View (Local Option)	2474	Dillon	8%
Lake View (School District)	5170	Dillon	8%
Lamar (Local Option)	2478	Darlington	8%
Lamar (School District)	5161	Darlington	8%
Lancaster (Local Option)	2482	Lancaster	8%
Lancaster (Capital Projects)	1029	Lancaster	8%
Landrum	2486	Spartanburg	6%
Lane	2490	Williamsburg	7%
Latta (Local Option)	2494	Dillon	8%
Latta (School District)	5170	Dillon	8%
Laurens	2498	Laurens	7%
Lexington (School District)	5320	Lexington	7%
Liberty	2510	Pickens	7%
Lincolnvile (Local Option)	2514	Charleston	8.5%
Lincolnvile (Transportation)	1010	Charleston	8.5%
Lincolnvile (Ed Cap Improvement)	5101	Charleston	8.5%
Little Mountain (Capital Projects)	1036	Newberry	7%
Livingston (Capital Projects)	1038	Orangeburg	7%
Lockhart	2526	Union	6%
Lodge	2530	Colleton	7%
Loris (Capital Projects)	1026	Horry	8%
Loris (Ed Cap Improvement)	5261	Horry	8%
Lowndesville	2538	Abbeville	7%
Lowrys (Local Option)	2542	Chester	8%
Lowrys (Capital Projects)	1012	Chester	8%
Luray	2546	Hampton	7%
Lyman	2550	Spartanburg	6%
Lynchburg	2554	Lee	7%
Manning (Local Option)	2585	Clarendon	8%
Manning (School District)	5140	Clarendon	8%
Marion	2588	Marion	7%
Mauldin	2591	Greenville	6%
Mayesville (Local Option)	2594	Sumter	8%
Mayesville (Capital Projects)	1043	Sumter	8%
McBee (Local Option)	2570	Chesterfield	8%
McBee (School District)	5131	Chesterfield	8%
McClellanville (Local Option)	2573	Charleston	8.5%
McClellanville (Transportation)	1010	Charleston	8.5%
McClellanville (Ed Cap Improvement)	5101	Charleston	8.5%
McColl	2576	Marlboro	7%
McConnells (Capital Projects)	1046	York	7%
McCormick	2582	McCormick	7%
Meggett (Local Option)	2597	Charleston	8.5%
Meggett (Transportation)	1010	Charleston	8.5%
Meggett (Ed Cap Improvement)	5101	Charleston	8.5%
* Monetta (Capital Projects)	1002	Aiken	7%

MUNICIPALITY	CODE	COUNTY	Effective Date TAX RATE
* Monetta	2602	Saluda	7%
Moncks Corner (Local Option)	2600	Berkeley	8%
Moncks Corner (Transportation)	1008	Berkeley	8%
Mount Croghan (Local Option)	2606	Chesterfield	8%
Mount Croghan (School District)	5131	Chesterfield	8%
Mount Pleasant (Local Option)	2609	Charleston	8.5%
Mount Pleasant (Transportation)	1010	Charleston	8.5%
Mount Pleasant (Ed Cap Improvement)	5101	Charleston	8.5%
Mullins	2612	Marion	7%
Myrtle Beach (Capital Projects)	1026	Horry	9%
Myrtle Beach (Ed Cap Improvement)	5261	Horry	9%
Myrtle Beach (Municipal Tourism Develop)	2615	Horry	9%
Neeses (Capital Projects)	1038	Orangeburg	7%
Newberry (Capital Projects)	1036	Newberry	7%
New Ellenton (Capital Projects)	1002	Aiken	7%
Nichols	2636	Marion	7%
Ninety Six	2640	Greenwood	6%
Norris	2644	Pickens	7%
North (Capital Projects)	1038	Orangeburg	7%
* North Augusta (Capital Projects)	1002	Aiken	7%
* North Augusta	2653	Edgefield	7%
* North Charleston (Local Option)	2656	Charleston	8.5%
* North Charleston (Transportation)	1010	Charleston	8.5%
* North Charleston (Ed Cap Improvement)	5101	Charleston	8.5%
* North Charleston (Transportation)	1018	Dorchester	7%
* North Charleston (Local Option)	2658	Berkeley	8%
* North Charleston (Transportation)	1008	Berkeley	8%
North Myrtle Beach (Capital Projects)	1026	Horry	8%
North Myrtle Beach (Ed Cap Improvement)	5261	Horry	8%
Norway (Capital Projects)	1038	Orangeburg	7%
Olanta (Local Option)	2670	Florence	8%
Olanta (Capital Projects)	1021	Florence	8%
Olar	2674	Bamberg	7%
Orangeburg (Capital Projects)	1038	Orangeburg	7%
Pacolet	2680	Spartanburg	6%
Pageland (Local Option)	2686	Chesterfield	8%
Pageland (School District)	5131	Chesterfield	8%
Pamplico (Local Option)	2689	Florence	8%
Pamplico (Capital Projects)	1021	Florence	8%
Parksville	2692	McCormick	7%
Patrick (Local Option)	2695	Chesterfield	8%
Patrick (School District)	5131	Chesterfield	8%
Pawleys Island	2697	Georgetown	6%
Paxville (Local Option)	2698	Clarendon	8%
Paxville (School District)	5140	Clarendon	8%
Peak (Capital Projects)	1036	Newberry	7%
Pelion (School District)	5320	Lexington	7%
Pelzer	2707	Anderson	6%
Pendleton	2710	Anderson	6%
Perry (Capital Projects)	1002	Aiken	7%
Pickens	2716	Pickens	7%
Pine Ridge (School District)	5320	Lexington	7%
Pinewood (Local Option)	2720	Sumter	8%
Pinewood (Capital Projects)	1043	Sumter	8%
Plum Branch	2722	McCormick	7%
Pomaria (Capital Projects)	1036	Newberry	7%
Port Royal	1007	Beaufort	6%
Prosperity (Capital Projects)	1036	Newberry	7%

MUNICIPALITY	CODE	COUNTY	Effective Date TAX RATE
Quinby (Local Option)	2735	Florence	8%
Quinby (Capital Projects)	1021	Florence	8%
Ravenel (Local Option)	2745	Charleston	8.5%
Ravenel (Transportation)	1010	Charleston	8.5%
Ravenel (Ed Cap Improvement)	5101	Charleston	8.5%
Reevesville (Transportation)	1018	Dorchester	7%
Reidville	2753	Spartanburg	6%
Richburg (Local Option)	2755	Chester	8%
Richburg (Capital Projects)	1012	Chester	8%
Ridgeland (Local Option)	2765	Jasper	8%
Ridgeland (School District)	5271	Jasper	8%
Ridge Spring	2760	Saluda	7%
Ridgeville (Transportation)	1018	Dorchester	7%
Ridgeway	2775	Fairfield	7%
Rock Hill (Capital Projects)	1046	York	7%
Rockville (Local Option)	2783	Charleston	8.5%
Rockville (Transportation)	1010	Charleston	8.5%
Rockville (Ed Cap Improvement)	5101	Charleston	8.5%
Rowesville (Capital Projects)	1038	Orangeburg	7%
Ruby (Local Option)	2790	Chesterfield	8%
Ruby (School District)	5131	Chesterfield	8%
Salem	2795	Oconee	6%
Salley (Capital Projects)	1002	Aiken	7%
Saluda	2801	Saluda	7%
Santee (Capital Projects)	1038	Orangeburg	7%
Scotia	2807	Hampton	7%
Scranton (Local Option)	2810	Florence	8%
Scranton (Capital Projects)	1021	Florence	8%
Seabrook Island (Local Option)	2812	Charleston	8.5%
Seabrook Island (Transportation)	1010	Charleston	8.5%
Seabrook Island (Ed Cap Improvement)	5101	Charleston	8.5%
Sellers	2813	Marion	7%
Seneca	2816	Oconee	6%
Sharon (Capital Projects)	1046	York	7%
Silverstreet (Capital Projects)	1036	Newberry	7%
Simpsonville	2825	Greenville	6%
Six Mile	2828	Pickens	7%
Smoaks	2831	Colleton	7%
Smyrna (Capital Projects)	1046	York	7%
Snelling	2835	Barnwell	7%
Society Hill (Local Option)	2837	Darlington	8%
Society Hill (School District)	5161	Darlington	8%
South Congaree (School District)	5320	Lexington	7%
Spartanburg	2843	Spartanburg	6%
Springdale (School District)	5320	Lexington	7%
Springfield (Capital Projects)	1038	Orangeburg	7%
Starr	2861	Anderson	6%
St. George (Transportation)	1018	Dorchester	7%
St. Matthews	2855	Calhoun	7%
St. Stephens (Local Option)	2858	Berkeley	8%
St. Stephens (Transportation)	1008	Berkeley	8%
Stuckey	2864	Williamsburg	7%
Sullivans Island (Local Option)	2867	Charleston	8.5%
Sullivans Island (Transportation)	1010	Charleston	8.5%
Sullivans Island (Ed Cap Improvement)	5101	Charleston	8.5%
Summerton (Local Option)	2871	Clarendon	8%
Summerton (School District)	5140	Clarendon	8%
* Summerville (Local Option)	2876	Berkeley	8%

MUNICIPALITY	CODE	COUNTY	Effective Date TAX RATE
* Summerville (Transportation)	1008	Berkeley	8%
* Summerville (Local Option)	2875	Charleston	8.5%
* Summerville (Transportation)	1010	Charleston	8.5%
* Summerville (Ed Cap Improvement)	5101	Charleston	8.5%
* Summerville (Transportation)	1018	Dorchester	7%
Summit (School District)	5320	Lexington	7%
Sumter (Local Option)	2880	Sumter	8%
Sumter (Capital Projects)	1043	Sumter	8%
Surfside Beach (Capital Projects)	1026	Horry	8%
Surfside Beach (Ed Cap Improvement)	5261	Horry	8%
Swansea (School District)	5320	Lexington	7%
Sycamore (Local Option)	2889	Allendale	8%
Sycamore (Capital Projects)	1003	Allendale	8%
Tatum	2895	Marlboro	7%
Tega Cay (Capital Projects)	1046	York	7%
Timmonsville (Local Option)	2897	Florence	8%
Timmonsville (Capital Projects)	1021	Florence	8%
Travelers Rest	2899	Greenville	6%
Trenton	2901	Edgefield	7%
Troy	2903	Greenwood	6%
Turbeville (Local Option)	2905	Clarendon	8%
Turbeville (School District)	5140	Clarendon	8%
Ulmer (Local Option)	2910	Allendale	8%
Ulmer (Capital Projects)	1003	Allendale	8%
Union	2915	Union	6%
Vance (Capital Projects)	1038	Orangeburg	7%
Varnville	2932	Hampton	7%
Wagener (Capital Projects)	1002	Aiken	7%
Walhalla	2937	Oconee	6%
Walterboro	2940	Colleton	7%
Ward	2942	Saluda	7%
* Ware Shoals	2944	Abbeville	7%
* Ware Shoals	2945	Greenwood	6%
* Ware Shoals	2946	Laurens	7%
Waterloo	2947	Laurens	7%
Wellford	2950	Spartanburg	6%
West Columbia (School District)	5320	Lexington	7%
Westminster	2960	Oconee	6%
West Pelzer	2955	Anderson	6%
West Union	2957	Oconee	6%
Whitmire (Capital Projects)	1036	Newberry	7%
Williams	2965	Colleton	7%
Williamston	2967	Anderson	6%
Williston	2970	Barnwell	7%
Windsor (Capital Projects)	1002	Aiken	7%
Winnsboro	2972	Fairfield	7%
Woodford (Capital Projects)	1038	Orangeburg	7%
Woodruff	2977	Spartanburg	6%
* Yemassee	1007	Beaufort	6%
* Yemassee	2985	Hampton	7%
York (Capital Projects)	1046	York	7%