



# Richland County Business Service Center

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## Sales and Use Tax Information

All information is obtained from the SC Department of Revenue website:

<http://www.sctax.org/Tax+Information/Sales+and+Use+Tax/GeneralInformation.htm>.

**What sales tax rate should be charged?** The sales tax rate depends upon the type of purchase, the location of the purchase, and any locally-approved sales taxes for the city or county. The table below shows some of the sales tax rates for areas of Richland County.

### Applicable Sales Tax Rates, as of May 1, 2013

Purchase Type	Unincorporated Richland County	City Limits of Irmo, Richland County portion	City Limits of Eastover
<b>1. Accommodations</b> (room rentals only)	<b>Total: 12%</b> State Sales: 5% Local Option: 1% Transport. Penny: 1% State Accom. Tax: 2% Local Accom. Tax: 3%	<b>Total: 12%</b> State Sales: 5% Local Option: 1% Transport. Penny: 1% State Accom. Tax: 2% Local Accom. Tax: 3%	<b>Total: 12%</b> State Sales: 5% Local Option: 1% Transport. Penny: 1% State Accom. Tax: 2% Local Accom. Tax: 3%
<b>2. Accommodations</b> (other guest charges, <u>no</u> room rental charges)	<b>Total: 8%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1% State Accom. Tax: 0% Local Accom. Tax: 0%	<b>Total: 8%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1% State Accom. Tax: 0% Local Accom. Tax: 0%	<b>Total: 8%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1% State Accom. Tax: 0% Local Accom. Tax: 0%
<b>3. Goods</b> ( <u>not</u> grocery items or prepared meals/beverages)	<b>Total: 8%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1%	<b>Total: 8%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1%	<b>Total: 8%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1%
<b>4. Grocery Items</b> (all pre-packaged, nothing prepared)	<b>Total: 2%</b> State Sales: 0% Local Option: 1% Transport. Penny: 1%	<b>Total: 2%</b> State Sales: 0% Local Option: 1% Transport. Penny: 1%	<b>Total: 2%</b> State Sales: 0% Local Option: 1% Transport. Penny: 1%
<b>5. Foods/Beverages</b> (nothing pre-packaged, all prepared meals and beverages)	<b>Total: 10%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1% Hospitality Tax: 2%	<b>Total: 9%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1% Hospitality Tax: 1%	<b>Total: 9%</b> State Sales: 6% Local Option: 1% Transport. Penny: 1% Hospitality Tax: 1%

**Information concerning state and local taxes, administered by the SC Dept. of Revenue, can be obtained from the SC Department of Revenue website at <http://www.sctax.org/Tax+Information/Sales+and+Use+Tax/GeneralInformation.htm>.**

**For more information on the following subjects, please visit this website or call the Department of Revenue Sales Tax Division at 803-896-1420.**

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| 1. Accommodations Tax                    | 5. Maximum Sales Tax |
| 2. Exemptions and Exclusions             | 6. Mobile Homes      |
| 3. Intangible Items Subject to Sales Tax | 7. Motor Vehicles    |
| 4. Local Sales & Use Tax                 | 8. Use Tax           |