



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SOUTH CAROLINA
COUNTIES BY ZIP CODE**

ST-439
(Rev. 8/2/07)
5145

Counties in bold indicate a local tax has been implemented.

ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE
29001	CLARENDON	8%	29045	FAIRFIELD	7%	29081	COLLETON	7%
29001	SUMTER	7%	29045	KERSHAW	7%	29082	BAMBERG	7%
29002	RICHLAND	7%	29045	RICHLAND	7%	29082	COLLETON	7%
29003	BAMBERG	7%	29046	LEE	8%	29101	CHESTER	7%
29006	AIKEN	7%	29047	CALHOUN	7%	29101	CHESTERFIELD	8%
29006	LEXINGTON	7%	29047	ORANGEBURG	7%	29101	DARLINGTON	8%
29006	SALUDA	7%	29048	ORANGEBURG	7%	29102	CLARENDON	8%
29009	CHESTERFIELD	8%	29051	CLARENDON	8%	29102	SUMTER	7%
29009	KERSHAW	7%	29051	SUMTER	7%	29104	LEE	8%
29009	LEE	8%	29052	RICHLAND	7%	29104	SUMTER	7%
29010	KERSHAW	7%	29053	CALHOUN	7%	29105	AIKEN	7%
29010	LEE	8%	29054	LEXINGTON	7%	29105	SALUDA	7%
29014	CHESTER	7%	29055	CHESTER	7%	29106	FAIRFIELD	7%
29014	FAIRFIELD	7%	29056	CLARENDON	8%	29107	ORANGEBURG	7%
29015	FAIRFIELD	7%	29056	WILLIAMSBURG	7%	29108	NEWBERRY	7%
29016	FAIRFIELD	7%	29058	KERSHAW	7%	29111	CLARENDON	8%
29016	RICHLAND	7%	29058	LANCASTER	7%	29111	WILLIAMSBURG	7%
29018	DORCHESTER	7%	29059	BERKELEY	7%	29112	CALHOUN	7%
29018	ORANGEBURG	7%	29059	ORANGEBURG	7%	29112	LEXINGTON	7%
29020	KERSHAW	7%	29061	RICHLAND	7%	29112	ORANGEBURG	7%
29020	LEE	8%	29062	SUMTER	7%	29113	ORANGEBURG	7%
29021	KERSHAW	7%	29063	LEXINGTON	7%	29114	CLARENDON	8%
29030	CALHOUN	7%	29063	RICHLAND	7%	29114	FLORENCE	8%
29030	ORANGEBURG	7%	29065	FAIRFIELD	7%	29114	SUMTER	7%
29031	FAIRFIELD	7%	29067	KERSHAW	7%	29115	ORANGEBURG	7%
29031	CHESTER	7%	29067	LANCASTER	7%	29116	ORANGEBURG	7%
29031	UNION	6%	29069	LEE	8%	29117	ORANGEBURG	7%
29032	KERSHAW	7%	29069	DARLINGTON	8%	29118	CALHOUN	7%
29032	LEE	8%	29070	LEXINGTON	7%	29118	ORANGEBURG	7%
29033	LEXINGTON	7%	29070	SALUDA	7%	29122	NEWBERRY	7%
29036	LEXINGTON	7%	29071	LEXINGTON	7%	29123	LEXINGTON	7%
29036	NEWBERRY	7%	29072	LEXINGTON	7%	29124	AIKEN	7%
29036	RICHLAND	7%	29073	LEXINGTON	7%	29125	CLARENDON	8%
29037	LAURENS	7%	29074	KERSHAW	7%	29125	SUMTER	7%
29037	NEWBERRY	7%	29075	LEXINGTON	7%	29126	NEWBERRY	7%
29037	SALUDA	7%	29075	NEWBERRY	7%	29127	NEWBERRY	7%
29038	ORANGEBURG	7%	29075	RICHLAND	7%	29127	SALUDA	7%
29039	ORANGEBURG	7%	29078	KERSHAW	7%	29128	KERSHAW	7%
29040	LEE	8%	29078	RICHLAND	7%	29128	LEE	8%
29040	SUMTER	7%	29079	DARLINGTON	8%	29128	SUMTER	7%
29041	CLARENDON	8%	29080	LEE	8%	29129	AIKEN	7%
29042	BAMBERG	7%	29080	SUMTER	7%	29129	EDGEFIELD	7%
29044	RICHLAND	7%	29081	BAMBERG	7%	29129	SALUDA	7%

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ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE
29130	FAIRFIELD	7%	29178	UNION	6%	29318	SPARTANBURG	6%
29130	KERSHAW	7%	29180	FAIRFIELD	7%	29319	SPARTANBURG	6%
29130	RICHLAND	7%	29180	RICHLAND	7%	29320	SPARTANBURG	6%
29132	FAIRFIELD	7%	29201	RICHLAND	7%	29321	UNION	6%
29133	ORANGEBURG	7%	29202	RICHLAND	7%	29322	GREENVILLE	6%
29135	CALHOUN	7%	29203	RICHLAND	7%	29322	SPARTANBURG	6%
29135	ORANGEBURG	7%	29204	RICHLAND	7%	29323	CHEROKEE	7%
29137	AIKEN	7%	29205	RICHLAND	7%	29323	SPARTANBURG	6%
29137	ORANGEBURG	7%	29206	RICHLAND	7%	29324	SPARTANBURG	6%
29138	AIKEN	7%	29207	RICHLAND	7%	29325	LAURENS	7%
29138	EDGEFIELD	7%	29208	RICHLAND	7%	29329	SPARTANBURG	6%
29138	GREENWOOD	7%	29209	RICHLAND	7%	29330	CHEROKEE	7%
29138	SALUDA	7%	29210	LEXINGTON	7%	29330	SPARTANBURG	6%
29142	ORANGEBURG	7%	29210	RICHLAND	7%	29331	SPARTANBURG	6%
29143	CLARENDON	8%	29211	RICHLAND	7%	29332	LAURENS	7%
29145	NEWBERRY	7%	29212	LEXINGTON	7%	29333	SPARTANBURG	6%
29146	AIKEN	7%	29212	RICHLAND	7%	29334	SPARTANBURG	6%
29146	ORANGEBURG	7%	29214	RICHLAND	7%	29335	SPARTANBURG	6%
29147	RICHLAND	7%	29215	RICHLAND	7%	29335	UNION	6%
29148	CLARENDON	8%	29216	RICHLAND	7%	29336	SPARTANBURG	6%
29150	LEE	8%	29217	RICHLAND	7%	29338	SPARTANBURG	6%
29150	SUMTER	7%	29218	RICHLAND	7%	29340	CHEROKEE	7%
29151	SUMTER	7%	29219	RICHLAND	7%	29341	CHEROKEE	7%
29152	SUMTER	7%	29220	RICHLAND	7%	29342	CHEROKEE	7%
29153	LEE	8%	29221	RICHLAND	7%	29346	SPARTANBURG	6%
29153	SUMTER	7%	29223	RICHLAND	7%	29348	SPARTANBURG	6%
29154	SUMTER	7%	29224	RICHLAND	7%	29349	SPARTANBURG	6%
29160	CALHOUN	7%	29225	RICHLAND	7%	29350	SPARTANBURG	6%
29160	LEXINGTON	7%	29226	RICHLAND	7%	29351	LAURENS	7%
29160	ORANGEBURG	7%	29227	RICHLAND	7%	29351	SPARTANBURG	6%
29161	DARLINGTON	8%	29228	RICHLAND	7%	29353	UNION	6%
29161	FLORENCE	8%	29229	RICHLAND	7%	29355	LAURENS	7%
29162	CLARENDON	8%	29230	RICHLAND	7%	29355	NEWBERRY	7%
29162	SUMTER	7%	29240	RICHLAND	7%	29356	GREENVILLE	6%
29163	ORANGEBURG	7%	29250	RICHLAND	7%	29356	SPARTANBURG	6%
29164	AIKEN	7%	29260	RICHLAND	7%	29360	LAURENS	7%
29166	SALUDA	7%	29290	RICHLAND	7%	29364	UNION	6%
29168	SUMTER	7%	29292	RICHLAND	7%	29365	SPARTANBURG	6%
29169	LEXINGTON	7%	29301	SPARTANBURG	6%	29368	SPARTANBURG	6%
29170	LEXINGTON	7%	29302	SPARTANBURG	6%	29369	SPARTANBURG	6%
29171	LEXINGTON	7%	29303	SPARTANBURG	6%	29370	LAURENS	7%
29172	LEXINGTON	7%	29304	SPARTANBURG	6%	29372	CHEROKEE	7%
29175	KERSHAW	7%	29305	SPARTANBURG	6%	29372	SPARTANBURG	6%
29176	FAIRFIELD	7%	29306	SPARTANBURG	6%	29372	UNION	6%
29177	RICHLAND	7%	29307	CHEROKEE	7%	29373	SPARTANBURG	6%
29178	LAURENS	7%	29307	SPARTANBURG	6%	29374	SPARTANBURG	6%
29178	NEWBERRY	7%	29316	SPARTANBURG	6%	29374	UNION	6%

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ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE
29375	SPARTANBURG	6%	29432	ORANGEBURG	7%	29477	ORANGEBURG	7%
29376	SPARTANBURG	6%	29433	COLLETON	7%	29479	BERKELEY	7%
29377	SPARTANBURG	6%	29434	BERKELEY	7%	29481	BAMBERG	7%
29378	SPARTANBURG	6%	29435	COLLETON	7%	29481	COLLETON	7%
29379	UNION	6%	29436	BERKELEY	7%	29482	CHARLESTON	7.5%
29384	LAURENS	7%	29436	ORANGEBURG	7%	29483	BERKELEY	7%
29385	SPARTANBURG	6%	29437	DORCHESTER	7%	29483	DORCHESTER	7%
29386	SPARTANBURG	6%	29438	CHARLESTON	7.5%	29484	DORCHESTER	7%
29388	LAURENS	7%	29438	COLLETON	7%	29485	BERKELEY	7%
29388	SPARTANBURG	6%	29439	CHARLESTON	7.5%	29485	CHARLESTON	7.5%
29390	SPARTANBURG	6%	29440	GEORGETOWN	6%	29485	DORCHESTER	7%
29391	SPARTANBURG	6%	29440	WILLIAMSBURG	7%	29487	CHARLESTON	7.5%
29395	UNION	6%	29442	GEORGETOWN	6%	29488	COLLETON	7%
29401	CHARLESTON	7.5%	29445	BERKELEY	7%	29492	BERKELEY	7%
29402	CHARLESTON	7.5%	29445	CHARLESTON	7.5%	29493	COLLETON	7%
29403	CHARLESTON	7.5%	29446	COLLETON	7%	29501	DARLINGTON	8%
29404	CHARLESTON	7.5%	29447	DORCHESTER	7%	29501	FLORENCE	8%
29405	CHARLESTON	7.5%	29448	DORCHESTER	7%	29502	FLORENCE	8%
29406	BERKELEY	7%	29449	CHARLESTON	7.5%	29503	FLORENCE	8%
29406	CHARLESTON	7.5%	29450	BERKELEY	7%	29504	FLORENCE	8%
29407	CHARLESTON	7.5%	29450	CHARLESTON	7.5%	29505	FLORENCE	8%
29409	CHARLESTON	7.5%	29451	CHARLESTON	7.5%	29506	DARLINGTON	8%
29410	BERKELEY	7%	29452	COLLETON	7%	29510	GEORGETOWN	6%
29412	CHARLESTON	7.5%	29453	BERKELEY	7%	29510	WILLIAMSBURG	7%
29413	CHARLESTON	7.5%	29455	CHARLESTON	7.5%	29511	HORRY	7%
29414	CHARLESTON	7.5%	29456	BERKELEY	7%	29512	MARLBORO	7%
29414	DORCHESTER	7%	29456	CHARLESTON	7.5%	29516	MARLBORO	7%
29415	CHARLESTON	7.5%	29456	DORCHESTER	7%	29518	CLARENDON	8%
29416	CHARLESTON	7.5%	29457	CHARLESTON	7.5%	29519	MARION	7%
29417	CHARLESTON	7.5%	29458	CHARLESTON	7.5%	29520	CHESTERFIELD	8%
29418	CHARLESTON	7.5%	29461	BERKELEY	7%	29525	DILLON	8%
29418	DORCHESTER	7%	29464	BERKELEY	7%	29525	MARLBORO	7%
29419	CHARLESTON	7.5%	29465	CHARLESTON	7.5%	29526	HORRY	7%
29420	CHARLESTON	7.5%	29466	CHARLESTON	7.5%	29527	HORRY	7%
29420	DORCHESTER	7%	29468	BERKELEY	7%	29528	HORRY	7%
29422	CHARLESTON	7.5%	29469	BERKELEY	7%	29530	FLORENCE	8%
29423	CHARLESTON	7.5%	29470	CHARLESTON	7.5%	29532	DARLINGTON	8%
29424	CHARLESTON	7.5%	29470	DORCHESTER	7%	29536	DILLON	8%
29425	CHARLESTON	7.5%	29471	DORCHESTER	7%	29540	DARLINGTON	8%
29426	CHARLESTON	7.5%	29471	ORANGEBURG	7%	29541	FLORENCE	8%
29426	DORCHESTER	7%	29472	BERKELEY	7%	29542	DILLON	8%
29429	CHARLESTON	7.5%	29472	COLLETON	7%	29543	DILLON	8%
29430	BERKELEY	7%	29472	DORCHESTER	7%	29544	HORRY	7%
29431	BERKELEY	7%	29474	COLLETON	7%	29545	HORRY	7%
29432	BAMBERG	7%	29475	COLLETON	7%	29546	MARION	7%
29432	COLLETON	7%	29476	BERKELEY	7%	29547	DILLON	8%
29432	DORCHESTER	7%	29477	DORCHESTER	7%	29550	CHESTERFIELD	8%

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ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE
29550	DARLINGTON	8%	29592	MARION	7%	29635	GREENVILLE	6%
29550	LEE	8%	29593	CHESTERFIELD	8%	29636	GREENVILLE	6%
29551	DARLINGTON	8%	29593	DARLINGTON	8%	29638	ABBEVILLE	7%
29554	FLORENCE	8%	29594	MARLBORO	7%	29638	GREENWOOD	7%
29554	GEORGETOWN	6%	29596	MARLBORO	7%	29639	ABBEVILLE	7%
29554	WILLIAMSBURG	7%	29597	HORRY	7%	29640	PICKENS	7%
29555	FLORENCE	8%	29598	FLORENCE	8%	29641	PICKENS	7%
29555	WILLIAMSBURG	7%	29598	HORRY	7%	29642	ANDERSON	6%
29556	WILLIAMSBURG	7%	29601	GREENVILLE	6%	29642	PICKENS	7%
29560	CLARENDON	8%	29602	GREENVILLE	6%	29643	ANDERSON	6%
29560	FLORENCE	8%	29603	GREENVILLE	6%	29643	OCONEE	6%
29560	WILLIAMSBURG	7%	29604	GREENVILLE	6%	29644	GREENVILLE	6%
29563	DILLON	8%	29605	GREENVILLE	6%	29644	LAURENS	7%
29564	WILLIAMSBURG	7%	29606	GREENVILLE	6%	29645	GREENVILLE	6%
29565	DILLON	8%	29607	GREENVILLE	6%	29645	LAURENS	7%
29565	MARION	7%	29608	GREENVILLE	6%	29646	ABBEVILLE	7%
29565	MARLBORO	7%	29609	GREENVILLE	6%	29646	GREENWOOD	7%
29566	HORRY	7%	29610	GREENVILLE	6%	29647	GREENWOOD	7%
29567	DILLON	8%	29611	ANDERSON	6%	29648	GREENWOOD	7%
29568	HORRY	7%	29611	GREENVILLE	6%	29649	ABBEVILLE	7%
29569	HORRY	7%	29611	PICKENS	7%	29649	GREENWOOD	7%
29570	MARLBORO	7%	29612	GREENVILLE	6%	29650	GREENVILLE	6%
29571	DILLON	8%	29613	GREENVILLE	6%	29651	GREENVILLE	6%
29571	MARION	7%	29614	GREENVILLE	6%	29652	GREENVILLE	6%
29572	HORRY	7%	29615	GREENVILLE	6%	29653	ABBEVILLE	7%
29573	DILLON	8%	29616	GREENVILLE	6%	29653	GREENWOOD	7%
29574	DILLON	8%	29617	GREENVILLE	6%	29654	ABBEVILLE	7%
29574	MARION	7%	29617	PICKENS	7%	29654	ANDERSON	6%
29575	HORRY	7%	29620	ABBEVILLE	7%	29654	GREENVILLE	6%
29576	GEORGETOWN	6%	29620	MCCORMICK	7%	29654	LAURENS	7%
29577	HORRY	7%	29621	ANDERSON	6%	29655	ABBEVILLE	7%
29578	HORRY	7%	29622	ANDERSON	6%	29655	ANDERSON	6%
29579	HORRY	7%	29623	ANDERSON	6%	29656	ANDERSON	6%
29580	WILLIAMSBURG	7%	29624	ANDERSON	6%	29657	ANDERSON	6%
29581	DILLON	8%	29625	ANDERSON	6%	29657	PICKENS	7%
29581	HORRY	7%	29626	ANDERSON	6%	29658	OCONEE	6%
29581	MARION	7%	29627	ABBEVILLE	7%	29659	ABBEVILLE	7%
29582	HORRY	7%	29627	ANDERSON	6%	29661	GREENVILLE	6%
29583	FLORENCE	8%	29627	GREENVILLE	6%	29661	PICKENS	7%
29584	CHESTERFIELD	8%	29628	ABBEVILLE	7%	29662	GREENVILLE	6%
29585	GEORGETOWN	6%	29628	MCCORMICK	7%	29664	OCONEE	6%
29587	HORRY	7%	29630	ANDERSON	6%	29665	OCONEE	6%
29588	HORRY	7%	29630	PICKENS	7%	29666	GREENWOOD	7%
29589	MARION	7%	29631	PICKENS	7%	29666	SALUDA	7%
29590	WILLIAMSBURG	7%	29632	PICKENS	7%	29667	PICKENS	7%
29591	FLORENCE	8%	29633	PICKENS	7%	29669	ANDERSON	6%
29592	DILLON	8%	29634	PICKENS	7%	29670	ANDERSON	6%

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ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE	ZIP CODE	COUNTIES	SALES TAX RATE
29670	PICKENS	7%	29720	LAURENS	7%	29831	AIKEN	7%
29671	PICKENS	7%	29721	LANCASTER	7%	29831	BARNWELL	7%
29672	OCONEE	6%	29722	LANCASTER	7%	29832	EDGEFIELD	7%
29673	ANDERSON	6%	29724	CHESTER	7%	29832	SALUDA	7%
29675	OCONEE	6%	29726	YORK	7%	29834	AIKEN	7%
29676	OCONEE	6%	29727	CHESTERFIELD	8%	29835	EDGEFIELD	7%
29677	ANDERSON	6%	29728	CHESTERFIELD	8%	29836	ALLENDALE	7%
29678	OCONEE	6%	29729	CHESTER	7%	29838	MCCORMICK	7%
29679	OCONEE	6%	29730	YORK	7%	29839	AIKEN	7%
29680	GREENVILLE	6%	29731	YORK	7%	29840	MCCORMICK	7%
29681	GREENVILLE	6%	29732	YORK	7%	29841	AIKEN	7%
29682	PICKENS	7%	29733	YORK	7%	29841	EDGEFIELD	7%
29683	GREENVILLE	6%	29734	YORK	7%	29842	AIKEN	7%
29684	ANDERSON	6%	29741	CHESTERFIELD	8%	29843	BAMBERG	7%
29685	PICKENS	7%	29742	YORK	7%	29843	BARNWELL	7%
29686	OCONEE	6%	29743	YORK	7%	29844	MCCORMICK	7%
29687	GREENVILLE	6%	29744	LANCASTER	7%	29845	MCCORMICK	7%
29688	GREENVILLE	6%	29745	YORK	7%	29846	ALLENDALE	7%
29689	ANDERSON	6%	29801	AIKEN	7%	29847	AIKEN	7%
29689	OCONEE	6%	29802	AIKEN	7%	29847	EDGEFIELD	7%
29690	GREENVILLE	6%	29803	AIKEN	7%	29848	SALUDA	7%
29691	OCONEE	6%	29804	AIKEN	7%	29848	GREENWOOD	7%
29692	ABBEVILLE	7%	29805	AIKEN	7%	29848	MCCORMICK	7%
29692	GREENWOOD	7%	29808	AIKEN	7%	29849	ALLENDALE	7%
29692	LAURENS	7%	29809	AIKEN	7%	29850	AIKEN	7%
29693	OCONEE	6%	29810	ALLENDALE	7%	29851	AIKEN	7%
29695	GREENWOOD	7%	29812	ALLENDALE	7%	29853	AIKEN	7%
29696	OCONEE	6%	29812	BARNWELL	7%	29853	BARNWELL	7%
29697	ANDERSON	6%	29813	BARNWELL	7%	29856	AIKEN	7%
29698	GREENVILLE	6%	29816	AIKEN	7%	29860	AIKEN	7%
29702	CHEROKEE	7%	29817	AIKEN	7%	29860	EDGEFIELD	7%
29703	CHEROKEE	7%	29817	BAMBERG	7%	29861	AIKEN	7%
29703	YORK	7%	29817	BARNWELL	7%	29899	MCCORMICK	7%
29704	YORK	7%	29819	ABBEVILLE	7%	29901	BEAUFORT	7%
29706	CHESTER	7%	29819	GREENWOOD	7%	29902	BEAUFORT	7%
29707	YORK	7%	29819	MCCORMICK	7%	29903	BEAUFORT	7%
29708	YORK	7%	29821	EDGEFIELD	7%	29904	BEAUFORT	7%
29709	CHESTERFIELD	8%	29821	MCCORMICK	7%	29905	BEAUFORT	7%
29710	YORK	7%	29822	AIKEN	7%	29906	BEAUFORT	7%
29712	CHESTER	7%	29824	EDGEFIELD	7%	29907	BEAUFORT	7%
29714	CHESTER	7%	29824	GREENWOOD	7%	29909	BEAUFORT	7%
29715	LANCASTER	7%	29824	SALUDA	7%	29910	BEAUFORT	7%
29715	YORK	7%	29826	BARNWELL	7%	29911	HAMPTON	8%
29716	YORK	7%	29827	ALLENDALE	7%	29912	JASPER	8%
29717	YORK	7%	29827	HAMPTON	8%	29913	HAMPTON	8%
29718	CHESTERFIELD	8%	29828	AIKEN	7%	29914	BEAUFORT	7%
29720	LANCASTER	7%	29829	AIKEN	7%	29915	BEAUFORT	7%

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ZIP CODE	COUNTIES	SALES TAX RATE
29916	HAMPTON	8%
29916	JASPER	8%
29918	HAMPTON	8%
29920	BEAUFORT	7%
29921	HAMPTON	8%
29922	HAMPTON	8%
29922	JASPER	8%
29923	HAMPTON	8%
29924	HAMPTON	8%
29925	BEAUFORT	7%
29926	BEAUFORT	7%
29927	BEAUFORT	7%
29927	JASPER	8%
29928	BEAUFORT	7%
29929	COLLETON	7%
29931	BEAUFORT	7%
29932	ALLENDALE	7%
29932	HAMPTON	8%
29933	HAMPTON	8%
29934	HAMPTON	8%
29934	JASPER	8%
29935	BEAUFORT	7%
29936	BEAUFORT	7%
29936	JASPER	8%
29938	BEAUFORT	7%
29939	HAMPTON	8%
29940	BEAUFORT	7%
29941	BEAUFORT	7%
29943	JASPER	8%
29944	HAMPTON	8%
29944	JASPER	8%
29945	BEAUFORT	7%
29945	COLLETON	7%
29945	HAMPTON	8%
29945	JASPER	8%

6% COUNTIES WITH A 6% SALES AND USE TAX RATE:

ANDERSON	OCONEE
GEORGETOWN	SPARTANBURG
GREENVILLE	UNION

**7% COUNTIES WITH A 7% SALES AND USE TAX RATE:
(INCLUDES A LOCAL OPTION SALES TAX OR A SPECIAL LOCAL TAX OF 1%)**

ABBEVILLE	KERSHAW
AIKEN	LANCASTER
ALLENDALE	LAURENS
BAMBERG	LEXINGTON
BARNWELL	MARION
BEAUFORT	MARLBORO
BERKELEY	MCCORMICK
CALHOUN	NEWBERRY
CHEROKEE	ORANGEBURG
CHESTER	PICKENS
COLLETON	RICHLAND
DORCHESTER	SALUDA
EDGEFIELD	SUMTER
FAIRFIELD	WILLIAMSBURG
GREENWOOD	YORK
HORRY	

**7.5% COUNTIES WITH A 7.5% SALES AND USE TAX RATE:
INCLUDES A COMBINATION OF LOCAL OPTION AND SPECIAL LOCAL SALES TAXES OF 1.5%):**

CHARLESTON (EFFECTIVE 5/1/05)

**8% COUNTIES WITH A 8% SALES AND USE TAX RATE:
INCLUDES A COMBINATION OF LOCAL OPTION AND SPECIAL LOCAL SALES TAXES OF 2%):**

CHESTERFIELD (EFFECTIVE 9/1/00)
CLARENDON (EFFECTIVE 6/1/04)
DARLINGTON (EFFECTIVE 2/1/04)
DILLON (EFFECTIVE 5/1/03)
FLORENCE (EFFECTIVE 5/1/07)
HAMPTON (EFFECTIVE 5/1/03)
JASPER (EFFECTIVE 12/1/02)
LEE (EFFECTIVE 10/1/06)

WHEN A ZIP CODE IS DIVIDED ACROSS COUNTY LINES AND ONE COUNTY HAS A LOCAL TAX AND ANOTHER DOES NOT, VENDORS SHOULD CONTACT THE CUSTOMER TO INQUIRE ABOUT THE COUNTY LOCATION.