



**PROPERTY PURCHASE INFORMATION**

Name of Purchaser: \_\_\_\_\_  
Address: \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Date of Purchase \_\_\_\_\_  
Property Purchase \_\_\_\_\_  
Serial/VIN Number \_\_\_\_\_ Year \_\_\_\_\_ Make \_\_\_\_\_

Seller's Information: \_\_\_\_\_  
Name of Seller: \_\_\_\_\_  
Address: \_\_\_\_\_  
Date: \_\_\_\_\_

NOTE: Payment of tax on this form requires the submission of a bill of sale and the signature of the owner.

**5% GL CODE: 14-3750**  
**6% GL CODE: 14-4750**  
**FILE #: 650-99999-7**

**CASUAL EXCISE TAX:** (Purchase from an individual)

**Non-taxable transactions**

- |                             |   |
|-----------------------------|---|
| Code                        | Reason  |
| 01 <input type="checkbox"/> | Transfer to member of immediate family - indicate relationship _____                    |
| 02 <input type="checkbox"/> | Transfer to legal heir, legatee or distributee  |
| 03 <input type="checkbox"/> | Transfer to partnership or corporation upon formation                                   |
| 07 <input type="checkbox"/> | Nonresident military personnel (Statement as to Home of Record (HOR) MUST be attached.) |

Place "X" in the appropriate box

- 1.  Motor Vehicle
- 2.  Motorcycles
- 3.  Boats
- 4.  Motors (Outboard)
- 5.  Airplanes

**USE TAX:** (Purchase from an out of state retail dealer)

**Non-taxable transactions**

- |   |   |
|---|---|
| Code  | Reason  |
| 09 <input type="checkbox"/>                                     | Nonresident military personnel (Statement as to Home of Record (HOR) MUST be attached.) |
| <b>Note:</b> The sales of trucks, boats and motors are taxable. |   |
| 11 <input type="checkbox"/>                                     | Tax paid to SC registered out-of-state retailer   |

**5% GL CODE: 14-3704**  
**6% GL CODE: 14-4704**  
**FILE #: 075-99999-7**

Place "X" in the appropriate box

- |   |   |  |  |
|---|---|--|--|
| 1. <input type="checkbox"/> Motor Vehicle | **4. <input type="checkbox"/> Motors (Outboard) | 7. <input type="checkbox"/> Semi-Trailers      | 10. <input type="checkbox"/> Recreational Vehicles |
| 2. <input type="checkbox"/> Motorcycles   | 5. <input type="checkbox"/> Airplanes           | 8. <input type="checkbox"/> Manufactured Homes | 11. <input type="checkbox"/> Other _____           |
| 3. <input type="checkbox"/> Boats         | 6. <input type="checkbox"/> Trailers            | 9. <input type="checkbox"/> Campers            |  |

If purchase is non-taxable, enter non-taxable transaction code:

Skip lines 1 through 10 (Computation of Tax) and Sign Return.

**COMPUTATION OF TAX:**

Items Not Subject to Maximum Tax	Items Subject to Maximum Tax or Purchased Prior to June 1, 2007
Column A (6%)	Column B (5%)

ATTACH CHECK HERE

1. Sales Price.....	1. ▶ \$ _____	▶ \$ _____
2. Less Trade-In Allowance.....	2. ▶ \$ _____	▶ \$ _____
3. Balance Subject to Tax.....	3. \$ _____	\$ _____
4. Tax Due: Line 3 by tax rate of Column A, B (\$300 if subject to Max).....	4. \$ _____	\$ _____
*** Local tax does not apply to sales that are subject to \$300.00 tax cap		
5. Local Option Tax (1% of line 3 if applicable - list attached).....	5. \$ _____	\$ _____
6. Other Local Tax (line 3 times the applicable Local Tax Rate).....	6. \$ _____	\$ _____
7. Total Tax Due (add lines 4, 5 and 6).....	7. \$ _____	\$ _____
** \$ 300.00 maximum tax does NOT apply to the purchase of a boat motor sold separately, boat trailers, trailers pulled by other than truck tractor and contents of mobile homes.		
8. Credit for taxes paid to another state (See Instructions).....	8. \$ < _____ >	\$ < _____ >
9. Amount Due.....	9. ▶ \$ _____	▶ \$ _____
10. Total Amount Due (add line 9, column A and B).....		

Name of County or Municipality \_\_\_\_\_ County or Municipality Code \_\_\_\_\_  
(See Instructions)

Under penalty of law, I certify that the information provided herein is correct and to the best of my knowledge is true and complete.

Signature of Purchaser \_\_\_\_\_ Date \_\_\_\_\_

See reverse side

**TAX COMPUTATION FOR MANUFACTURED HOMES AND CONTENTS**

(Computation does not apply to modular homes)

**SECTION - A Compute tax on the sale of the home.**

- 1. Enter total sales price amount of home. \$ \_\_\_\_\_
- 2. Enter trade-in allowance for home. \$ \_\_\_\_\_
- 3. SUBTRACT line 2 from line 1 and enter results here. \$ \_\_\_\_\_
- 4. MULTIPLY line 3 by 35% (.35) and enter results here. \$ \_\_\_\_\_
- 5. SUBTRACT line 4 from line 3 and enter results here. \$ \_\_\_\_\_
- 6. BASIS OF COMPUTATION OF TAX ON HOME \$ \_\_\_\_\_
  - (A) If line 5 is less than or equal to \$6000.00, enter results on line 6.  
Go to line 7.
  - (B) If line 5 is greater than \$6000.00 and home is energy efficient (EEF), enter \$6000.00 on line 6.  
Go to line 7.
  - (C) If Line 5 is greater than \$6000.00 and home is non-energy efficient,
    - (1) Subtract \$6000.00 from line 5 and enter results here \$ \_\_\_\_\_
    - (2) Multiply line C, (1) by 40% (.40) and enter results here \$ \_\_\_\_\_
    - (3) Add \$6000.00 to line C, (2) and enter results on line 6.  
Go to line 7.
- 7. Multiply amount on line 6 by 5% (.05), enter results here and go to section B. \$ \_\_\_\_\_

**SECTION - B Compute tax on the sale of the contents of the home. (subject to local taxes)**

(Items subject to \$300.00 cap are not included in this tax computation.)

- 8. Enter the sales price for the contents of the home. \$ \_\_\_\_\_
- 9. Enter trade-in allowance for the contents of the home. \$ \_\_\_\_\_
- 10. Subtract line 9 from line 8 and enter results here. \$ \_\_\_\_\_
- 11. If delivery is made in a local tax county, multiply amount on line 10 by the state and local tax rate and enter results here. \$ \_\_\_\_\_

**Total tax due on home and contents**

- 12. Add line 7 and line 11 enter results here. \$ \_\_\_\_\_

## General Information

(Rev. 9/24/10)

The purpose of these instructions is to provide information on the remittance of casual excise tax and use tax, if any, on motor vehicles, motorcycles, boats, motors, airplanes, trailers, etc. The tax is required of transactions where the purchaser has purchased from an individual, non-retailer, or a retailer located outside of South Carolina who is not responsible for collecting sales or use tax.

The Department of Revenue publishes advisory documents on casual excise tax; sales and use tax collected by the Department and the exemptions allowed under each tax. For the most recently published information, visit the Department's website, [www.sctax.org](http://www.sctax.org)

## Use Tax

### 1. What is the use tax?

The use tax is a tax that applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina, and includes purchases from retailers made via the Internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, or when visiting another state or another country.

### 2. What is the rate for the use tax?

The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale actually takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed.

Note: Information concerning local sales and use tax rates can be found on the Department's website, [www.sctax.org](http://www.sctax.org)

### 3. Does South Carolina allow credit for taxes paid in another State?

Yes, a credit is allowed for the state and local sales or use tax due and paid in another state against the state and local use tax due in South Carolina. The credit is allowed upon proof that the sales or use tax was due and paid in the other state.

Note: For a further explanation on credit for taxes paid to another state, please visit the Department's website, [www.sctax.org](http://www.sctax.org) and refer to Department Advisory Opinions Index for Sales and Use Tax.

### 4. Which transactions are not subject to the use tax?

The following transfers of motor vehicles, motorcycles, boats, motors, airplanes, trailers, semi trailers, or pole trailers are excluded from the use tax:

- A. Purchases from outside South Carolina that have been substantially used in another state by the purchaser before being titled, registered or licensed in South Carolina. The purchaser must show proof that the property was titled, registered or licensed in another state.
- B. Purchases in which the purchaser has a receipt from an out of state retailer authorized to collect South Carolina's use tax and shows the seller has collected the tax from the purchaser.
- C. Sales to dealers for resale. The liability for tax will shift from the seller to the purchaser if the seller receives a properly completed ST-8A, "Resale Certificate", from the purchaser.
- D. Sales to qualifying nonresident military personnel, sales to the federal government, transfers to an insurance company, and sales of airplanes used in planting, cultivating or harvesting farm crops (e.g. crop dusting).

### 5. Assessment Time Limitations for Use Tax

If a person fails to pay the use tax due on a purchase, the law allows the Department to assess any use taxes due (plus interest and penalties) within:

- (1) 36 months of when the return was filed or due to be filed (whichever is later) or
- (2) 12 months of receiving information from other states, regional and national tax administration or the federal government, but no later than 72 months after the last day the use tax may have been paid without penalty.

However, the Department may assess use taxes due (plus interest and penalties) beyond these time limits if (1) there is fraudulent intent to evade the taxes, (2) the taxpayer failed to file a return, (3) there is a 20% understatement of the total of all taxes required to be shown on the return, or (4) as otherwise allowed under the law.

## Casual Excise Tax

### 1. What is casual excise tax and when is it imposed on sales of motor vehicles, motorcycles, boats, motors, or airplanes?

The casual excise tax is imposed upon the issuance of a certificate of title or other proof of ownership for every (1) motor vehicle, (2) motorcycle, (3) boat, (4) motor, or (5) airplane required to be registered, titled, or licensed. It applies only to the last sale before the application for title.

### 2. What is the Casual Excise Tax Rate and how the tax is computed?

The tax rate is 5% of the "fair market value" of the motor vehicle, motorcycle, airplane, and boat purchased. The casual excise tax is computed on the "fair market value" which is defined as (1) the total purchase price (i.e., price agreed upon by the buyer and seller) less any trade-in allowance of the motor vehicle, motorcycle, boat, motor, or airplane, or (2) the valuation shown in a national publication adopted by the Department. The casual excise tax imposed on sales of motor vehicles, motorcycles, boats, or airplanes may not exceed the \$300 maximum tax on these transactions.

However, the tax is 6% of the "fair market value" of a motor that is purchased alone (not permanently attached to the boat). Any transaction subject to the maximum tax of \$300 is taxed at a state rate of 5% and is not subject to any local tax administered and collected by the Department of Revenue on behalf of local jurisdictions. Any transaction not subject to the maximum tax of \$300 is taxed at a state rate of 6% and is subject to any local tax administered and collected by the Department of Revenue on behalf of local jurisdictions.

### 3. Who does not have to pay the Casual Excise Tax?

The following transfers of motor vehicles, motorcycles, boats, motors, or airplanes are not subject to the casual excise tax.

Code 1. Transfers to members of the immediate family ("immediate family" is spouse, parent, child, sister, brother, grandparent, and grandchild);

Code 2. Transfers to a legal heir, legatee, or distributee;

Code 3. Transfers from an individual to a partnership upon formation, or from a stockholder to a corporation upon formation;

Code 4. Transfers of motor vehicles, motorcycles, or airplanes specifically exempted by Section 12-36-2120 from the sales or use tax;

Note: For a further explanation on how Casual Excise Tax is administered, please visit the Department's website, [www.sctax.org](http://www.sctax.org) and refer to Department Advisory Opinions Index on Sales and Use Tax.

### 4. Who should complete the ST-236?

The purchaser should complete ST-236 before going to register or title the motor vehicle, motorcycle, boat, motor, or airplane.

## General Guidelines

### Special Provisions for Persons 85 or Older

For purposes of the casual excise tax, and the sales and use tax, purchases by an individual 85 years old or older who titles or registers a motor vehicle, motorcycle, boat, airplane, recreational vehicle, a trailer, semi-trailer capable of being pulled only by a truck tractor, or any other vehicle subject to the maximum tax for his own personal use is 4%, instead of 5%.

The tax rate imposed on a purchase by an individual 85 years or older who titles or registers a motor that is purchased alone (not permanently attached to the boat), pole trailer, trailer, or semi trailer capable of being pulled by vehicles other than a truck tractor or any other vehicle not subject to the maximum tax for his own personal use is subject to tax at 5% instead of 6%.

**Where Do I Pay the Use Tax or Casual Excise Tax?**

Department of Revenue Form ST-236, "Casual or Use Excise Tax Return," is used to compute the casual excise tax or use tax due on the transfer of a motor vehicle, motorcycle, boat, motor, or airplane. The tax may be paid at the Department of Revenue, or at a Department of Motor Vehicles office when registering a motor vehicle or motorcycle, or at the Department of Natural Resources when registering a boat or motor. A taxpayer may report and remit tax on an airplane by filing a Form ST-236 with the Department of Revenue. Form ST-236 can be obtained from the Department's website at [www.sctax.org](http://www.sctax.org) Information on the Department of Motor Vehicles or the Department of Natural Resources can be found at [www.myscgov.com](http://www.myscgov.com)

To pay tax with the Form ST-236 to the Department of Revenue, you may visit any of our in state locations or mail the information to:

South Carolina Department of Revenue  
Sales Tax  
P O Box 125  
Columbia, SC 29214-0107

**\*\*\*Local Sales and Use Taxes**

Local sales and use taxes apply to sales or purchases that are not subject to the \$300 maximum tax. Motors sold alone, trailers (not required to be pulled by a truck tractor only), and contents of a manufactured home are subject to local taxes administered by the Department of Revenue.

**LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY**

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date, by referendum.

**If your business is located in a municipality you must use the city code, not the general county code.**

\*If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.

Name	Code	Name	Code	Name	Code	Name	Code
<b>Abbeville County</b>	1001	<b>Cherokee County</b>	1011	<b>Hampton County</b>	1025	<b>Richland County</b>	1040
<b>Abbeville (City)*</b>	2005	Blacksburg	2068	<b>Hampton (Town)*</b>	2380	Arcadia Lakes	2030
Calhoun Falls	2100	Gaffney	2330	Brunson	2082	Blythewood	2075
Donalds	2212	<b>Chester County</b>	1012	Estill	2265	Columbia	2160
Due West	2216	<b>Chester (City)*</b>	2139	Furman	2320	Eastover	2235
Honea Path	2425	Fort Lawn	2304	Gifford	2336	Forest Acres	2298
Lowndesville	2538	Great Falls	2354	Luray	2546	Irmo	2434
Ware Shoals	2944	Lowrys	2542	Scotia	2807	<b>Saluda County</b>	1041
<b>Allendale County</b>	1003	Richburg	2755	Varnville	2932	<b>Saluda (Town)*</b>	2801
<b>Allendale (Town)*</b>	2015	<b>Chesterfield County</b>	1013	Yemassee	2985	Batesburg	2057
Fairfax	2280	<b>Chesterfield (Town)*</b>	2142	<b>Jasper County</b>	1027	Monetta	2602
Sycamore	2889	Cheraw	2133	Hardeeville	2384	Ward Spring	2760
Ulmers	2910	Jefferson	2444	Ridgeland	2765	Ward	2942
<b>Bamberg County</b>	1005	McBee	2570	<b>Kershaw County</b>	1028	<b>Sumter County</b>	1043
<b>Bamberg (Town)*</b>	2052	Mount Croghan	2606	Bethune	2064	<b>Sumter (City)*</b>	2880
Denmark	2204	Pageland	2686	Camden	2103	Mayesville	2594
Ehrhardt	2245	Patrick	2695	Elgin	2250	Pinewood	2720
Govan	2346	Ruby	2790	<b>Lancaster County</b>	1029	<b>Williamsburg County</b>	1045
Olar	2674	<b>Clarendon County</b>	1014	<b>Lancaster (City)*</b>	2482	Andrews	2026
<b>Barnwell County</b>	1006	Manning	2585	Heath Spring	2396	Greeleyville	2358
<b>Barnwell (City)*</b>	2054	Paxville	2698	Kershaw	2460	Hemingway	2400
Blackville	2070	Summerton	2871	<b>Laurens County</b>	1030	Kingstree	2463
Elko	2255	Turbeville	2905	<b>Laurens (City)*</b>	2498	Lane	2490
Hilda	2408	<b>Colleton County</b>	1015	Clinton	2151	Stuckey	2864
Kline	2466	Cottageville	2172	Cross Hill	2181		
Snelling	2835	Edisto Beach	2243	Fountain Inn	2316		
Williston	2970	Lodge	2530	Gray Court	2350		
<b>Berkeley County</b>	1008	Smoaks	2831	Ware Shoals	2946		
<b>Charleston (City)*</b>	2129	Walterboro	2940	Waterloo	2947		
Bonneau	2076	Williams	2965	<b>Lee County</b>	1031		
Goose Creek	2342	<b>Darlington County</b>	1016	Bishopville	2066		
Hanahan	2382	<b>Darlington (City)*</b>	2200	Lynchburg	2554		
Jamestown	2442	Hartsville	2392	<b>Marion County</b>	1034		
Moncks Corner	2600	Lamar	2478	<b>Marion (City)*</b>	2588		
St. Stephens	2858	Society Hill	2837	Mullins	2612		
Summerville	2876	<b>Dillon County</b>	1017	Nichols	2636		
<b>Calhoun County</b>	1009	<b>Dillon (City)*</b>	2208	Sellers	2813		
Cameron	2106	Lake View	2474	<b>Marlboro County</b>	1035		
St Matthews	2855	Latta	2494	Bennettsville	2062		
<b>Charleston County</b>	1010	<b>Edgefield County</b>	1019	Blenheim	2072		
<b>Charleston (City)*</b>	2130	<b>Edgefield (Town)*</b>	2240	Clio	2154		
Awendaw	2038	Johnston	2448	McColl	2576		
Folly Beach	2292	North Augusta	2653	Tatum	2895		
Hollywood	2420	Trenton	2901	<b>McCormick County</b>	1033		
Isle of Palms	2436	<b>Fairfield County</b>	1020	<b>McCormick (City)*</b>	2582		
James Island	2441	Jenkinsville	2445	Parksville	2692		
Kiawah Island	2462	Ridgeway	2775	Plum Branch	2722		
Lincolnton	2514	Winnsboro	2972	<b>Pickens County</b>	1039		
McClellanville	2573	<b>Florence County</b>	1021	<b>Pickens (City)*</b>	2716		
Meggett	2597	<b>Florence (City)*</b>	2286	Central	2118		
Mt. Pleasant	2609	Coward	2175	Clemson	2148		
North Charleston	2656	Johnsonville	2446	Easley	2230		
Ravenel	2745	Johnsonville	2446	Liberty	2510		
Rockville	2783	Lake City	2470	Norris	2644		
Seabrook Island	2812	Olanta	2670	Six Mile	2828		
Sullivan Island	2867	Pamplico	2689				
Summerville	2875	Quinby	2735				
		Scranton	2810				
		Timmonsville	2897				

<b>Capital Project</b>	
Aiken County	1002
Allendale County	1003
Chester County	1012
Florence County	1021
Greenwood County	1024
Horry County	1026
Lancaster County	1029
Newberry County	1036
Orangeburg County	1038
Sumter County	1043
York County	1046
<b>School District (SD) / Education Capital Improvement (ECI)</b>	
Cherokee (SD)	5111
Chesterfield (SD)	5131
Clarendon (SD)	5140
Darlington (SD)	5161
Dillon (SD)	5170
Horry (ECI)	5261
Jasper (SD)	5271
Lee (SD)	5311
Lexington (SD)	5320
<b>Transportation Tax</b>	
Beaufort	1007
Berkeley	1008
Charleston	1010
Dorchester	1018
<b>Tourism Development Tax</b>	
Myrtle Beach	2615