

Section 12-36-930, Code of Laws of South Carolina, 1976, As Amended, provides:

- (A) The tax imposed by this article on sales of motor vehicles, as defined in Section 56-1-10, trailers, semitrailers, or pole trailers of a type to be registered and licensed, to a resident of another state, is the lesser of:
- (1) an amount equal to the sales tax, which would be imposed in the purchaser's state of residence, or
 - (2) the tax that would be imposed under this article.
- (B) At the time of the sale, the seller shall:
- (1) obtain from the purchaser a notarized statement of the purchaser's intent to license the vehicle, within ten days, in the purchaser's state of residence, and
 - (2) retain a signed copy of the notarized statement. The purchaser shall give a copy to the sales tax agency of the purchaser's state of residence.
- (C) No tax is due if a nonresident will not receive credit in his state of residence for sales tax paid to this state under this section.

DEFINITIONS:

Motor Vehicle: Every vehicle which is self-propelled and customarily used on highways; provided, however, that the term shall **not** include self-propelled motor vehicles not designed or used primarily for transportation of persons or property and incidentally operated or moved over the highways, including farm tractors, road construction and maintenance machinery, ditchdigging apparatus, truck cranes and similar vehicles, this enumeration to be deemed partial and not to exclude other such vehicles which are within the general terms of this definition.

Trailer: Every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

Semitrailer: Every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle.

Pole Trailer: Every vehicle without motive power designed to be drawn by another vehicle and attached to the towing vehicle by means of a reach or pole or by being boomed or otherwise secured to the towing vehicle and ordinarily used for transporting long or irregularly shaped loads such as poles, pipes or structural members capable, generally, of sustaining themselves as beams between the supporting connections.

INSTRUCTIONS

1. This form **must** be completed in its entirety.
2. Distribution of the completed form and all copies must be properly handled.
3. A copy of this affidavit must be retained by the seller to support any deduction taken on the sales tax return.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.