

## Local-Option Taxes Imposed by Local Entities

*Local Accommodations Tax; Local Hospitality Tax; Capital Projects Sales Tax; Local-Option Sales Tax; Sales Tax/Toll for Transportation; Other Local Taxes*

County	Local Accomodations Tax - % Imposed	Local Hospitality Tax - % Imposed	Capital Project Sales Tax / Use	Local-Option Sales Tax / % for Property Tax Rollback	Sales Tax/Toll for Transportation / % imposed	Education Capital Improvements Sales Tax	Other Local Taxes (Special Legislation)
Abbeville	No	No	No	Yes - 71%	No	No	No
Aiken	Entire county area - 1%	No	Yes - roads, municipal projects (imposed 05-01)	No	No	No	No
Allendale	Entire county area - 2%	No	No	Yes - 100%	No	No	No
Anderson	3% fee - entire county area	No	No	No	No	No	No
Bamberg		No	No	Yes - 71%	No	No	No
Barnwell	No	No	No	Yes - 71%	No	No	No
Beaufort	Unincorporated area only - 3%; City of Beaufort - 1.5%; Hilton Head Island - 2.1%	City of Beaufort & Hilton Head - 1%; Unincorporated area only - 2%	No	No	Yes - 1% (passed 11/06)	No	No
Berkeley	Entire county area - 2%	No	Yes - roads (passed 11/4/08)	Yes - 100%		No	No
Calhoun	No	No	No	Yes - 71%	No	No	No
Charleston	Entire county area - 2%; City of Charleston - 2% (4% total); Mt. Pleasant 1% (3% Total); Kiawah Island - 1% (3% Total); Isle of Palms - 1% (3% Total); Folly Beach - 1% (3% Total)	City of Charleston - 1%; 2% if alcohol served in the establishment; North Charleston - 1%; 2% if alcohol served in the establishment; Mt. Pleasant - 2%	No	Yes - 100%	Yes - ½ cent (passed 11/2/04)	No	No
Cherokee	*	*	No	Yes - 71%	No	No	1% schools
Chester	*	*	Yes - jails (passed 11-4-08)	Yes - 100%	No	No	No
Chesterfield	*	No	No	Yes - 100%	No	No	1% schools
Clarendon	Entire county area - 3%	Manning - 1%	No	Yes - 100%	No	No	1% schools
Colleton	Entire county area - 3%	Entire county area - 2%	No	Yes - 71%	No	No	No
Darlington	No	Hartsville - 2%	No	Yes - 100%	No	No	1% schools
Dillon	No	No	Yes - capital facilities (imposed 5-1-03)	Yes - 71%	No	No	No
Dorchester	Entire county area - 2%; Summerville - 1% (3% total)	No	No	No	Yes - 1% (passed 11/04)	No	No
Edgefield	No	No	No	Yes - 71%	No	No	No
Fairfield	No	No	No	Yes	No	No	No
Florence	Entire county area - 3%	City of Florence	Yes - roads (imposed 5/1/07)	Yes - 100%	No	No	No
Georgetown	Unincorporated area only - 3%	Unincorporated area only - 2%	No	No	No	No	No
Greenville	Entire county area - 3%; Simpsonville - 3%	Unincorporated area only - 2%; Fountain Inn - 2%; Simpsonville - 2%	No	No	No	No	No
Greenwood	City of Greenwood-2%	Entire County Area - 2%	Yes - library lake project (imposed 5/1/07)	No	No	No	No
Hampton	No	No	Yes (imposed 5/03)	Yes - 71%	No	No	No
Horry	Entire county area - 1.5%; Unincorporated area only - 2.5% (4% total)	Entire county area - 1.5%; Unincorporated area only - 2.5% (4% total)	Yes - roads (imposed 5/1/07)	No	No	Yes (passed 11-4-08)	No
Jasper	Unincorporated area only - 1.5%	Unincorporated area only - 1%; Hardeeville - 2%; Ridgeland - 2%	Ended 12-02	Yes - 71%	No	No	1% schools
Kershaw	Entire county area - 1.5%	No	No	Yes - 100%	No	No	No
Lancaster	3rd Reading scheduled Jan. 7, 2008	City of Lancaster - 2%	Yes - courthouse(passed 11-4-08)	Yes - 71%	No	No	No

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Laurens	No	City of Laurens - 1%; City of Clinton - 1%.	No	Yes - 100%	No	No	No
Lee	*	*	No	Yes - 71%	No	No	1% schools
Lexington	Entire County Area - 3%	Town of Lexington - 2% - REPEALED	No	No	No	No	1% schools
Marion	No	City of Marion - 2%	No	Yes - varies	No	No	No
Marlboro	Entire county area - 3%	City of Bennettsville	No	Yes - 71%	No	No	No
McCormick	*	*	No	Yes - 71%	No	No	No
Newberry	No	City of Newberry	Yes- water, sewer, recreation, hospital (voted to extend 11/2/04)	No	No	No	No
Oconee	Entire county area - 3%; (Note: City of Seneca - 1.5% is for city)	City of Seneca - 2%	No	No	No	No	No
Orangeburg	No	No	Yes- voted to extend 11/2/04	No	No	No	No
Pickens	Entire county area - 1%	City of Clemson - 2%; City of Easley - 1%; City of Pickens - 2%	No	Yes - 100%	No	No	No
Richland	Unincorporated area only - 3%; Columbia - 3%	Unincorporated area only - 2%; Columbia - 2%; Forest Acres - 2%; Arcadia Lakes - 2%; Blythewood - 2%; Eastover - 1%; Irmo - 1%	No	Yes - 100%	No	No	No
Saluda	No	No	No	Yes - 100%	No	No	No
Spartanburg	Unincorporated area only - 3%	Entire County Area - 2%; City of Spartanburg - 2%	No	No	No	No	No
Sumter	Unincorporated area only - 3%	Unincorporated area only - 2%; City of Sumter - 2%	Yes - 16 county projects (passed 11-4-08)	Yes - 100%	No	No	No
Union	*	*	No	No	No	No	No
Williamsburg	No	No	No	Yes	No	No	No
York	Unincorporated area only - 3%; City of Rock Hill - 3%	City of York - 2%; City of Rock Hill - 2%	Yes - county and state road projects (first imposed in 1997; voted in 11/03 to extend)	No	No	No	No

Sources: 2006 Survey of County User Fees; November 2006 and November 2008 General Elections; SCDOR Website; Survey of County Administrators 11/2007

Revised 11/2008