

Sales Taxes Imposed at the County Level					
County	Local Option	Capital Projects	School District	Transportation	Education Capital Improvement
Abbeville	1.0%	*	*	*	*
Aiken	*	1.0%	*	*	1.0%
Allendale	1.0%	1.0%	*	*	*
Anderson	*	*	*	*	1.0%
Bamberg	1.0%	1.0%	*	*	*
Barnwell	1.0%	1.0%	*	*	*
Beaufort	*	*	*	Ended 1-22	*
Berkeley	1.0%	*	*	1.0%	*
Calhoun	1.0%	1.0%	*	*	*
Charleston	1.0%	*	*	1.0%	1.0%
Cherokee	1.0%	*	Ended 3-15	*	1.0%
Chester	1.0%	1.0%	*	*	*
Chesterfield	1.0%	*	1.0%	*	*
Clarendon	1.0%	*	1.0%	*	*
Colleton	1.0%	1.0%	*	*	*
Darlington	1.0%	*	*	*	1.0%
Dillon	1.0%	Ended 9-08	1.0%	*	*
Dorchester	*	*	*	1.0%	*
Edgefield	1.0%	1.0%	*	*	*
Fairfield	1.0%	*	*	*	*
Florence	1.0%	1.0%	*	*	*
Georgetown	*	Ended 05-19	*	*	*
Greenville	*	*	*	*	*
Greenwood	*	1.0%	*	*	*
Hampton	1.0%		*	*	*
Horry	*	1.0%	*	*	1.0%
Jasper	1.0%	Ended 11-02	1.0%	1.0%	*
Kershaw	1.0%	*	*	*	1.0%
Lancaster	1.0%	1.0%	*	*	*
Laurens	1.0%	1.0%	*	*	*
Lee	1.0%	1.0%	Ended 9-11	*	*
Lexington	*	*	1.0%	*	*
Marion	1.0%	1.0%	*	*	*
Marlboro	1.0%	*	1.0%	*	*
McCormick	1.0%	1.0%	*	*	*
Newberry	*	1.0%	*	*	*
Oconee	*	*	*	*	*
Orangeburg	*	1.0%	*	*	*
Pickens	1.0%	*	*	*	*
Richland	1.0%	*	*	1.0%	*
Saluda	1.0%	1.0%	*	*	*
Spartanburg	*	1.0%	*	*	*
Sumter	1.0%	1.0%	*	*	*
Union	1.0%	*	*	*	*
Williamsburg	1.0%	1.0%	*	*	*
York	*	1.0%	*	*	*

Source: S.C. Department of Revenue; SC Sales and Use Tax Manual, Winter 2021 Edition; <https://dor.sc.gov>  
 \*Tax not imposed