



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**Individuals 85 Years Old and Older 1%
State Sales Tax Reduction**

C-303
(Rev. 7/5/18)
6260

Attention Retailers

Retailers are required to post a sign at each entrance or each cash register notifying individuals 85 years old and older of a 1% state sales tax reduction. Failure to post the sign may result in fines or, after written warning from the Department of Revenue, revocation of your retail license. Visit our website at dor.sc.gov>**Business>Sales & Use>Sales>What's New** for additional information. Below is a sample sign you may post.

INDIVIDUALS 85 YEARS AND OLDER

You are entitled to a 1% state sales tax reduction on items purchased for your personal use. You must ask for the reduction and present proof of your age at the cash register.