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SC information letter #16-6

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Download date	2024-10-10 07:45:00
Link to Item	http://hdl.handle.net/10827/21236



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #16-6

SUBJECT: Sales Tax Holiday Dates for 2016

DATE: June 1, 2016

REFERENCE: S.C. Code Ann. Section 12-36-2120(57) (2014)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

Code Section 12-36-2120(57) provides for an annual three-day sales tax holiday for sales taking place from 12:01 a.m. on the first Friday in August and ending at midnight on the following Sunday. Accordingly, the 2016 sales tax holiday weekend will begin Friday, August 5, 2016 at 12:01 a.m. and end Sunday, August 7, 2016 at midnight.

During this time, the 6% state sales and use tax, and any applicable local sales and use tax, will not be imposed on clothing, clothing accessories (e.g., hats, scarves, hosiery, and handbags), footwear, school supplies (e.g., pens, pencils, paper, binders, notebooks, books, bookbags, lunchboxes, and calculators), computers, printers and printer supplies, computer software, and bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows, and pillow cases. The sales tax holiday, however, does not apply to sales of jewelry, cosmetics, eyewear, wallets, watches, furniture, rental of clothing or footwear, items for use in a business, or items placed on layaway or similar deferred payment and delivery plans.

The Department has published two advisory opinions concerning the sales tax holiday; each is available on our website at www.dor.sc.gov. These documents are:

1. [SC Revenue Ruling #10-7](#) – a detailed list of examples of exempt items during the sales tax holiday and a list of examples of nonexempt items.
2. [SC Revenue Ruling #10-8](#) – a “question and answer” document addressing frequently asked sales tax holiday questions.

If you have any questions, you may call the Department of Revenue at (803) 898-5000 or email the Department at SalesandUseTax@dor.sc.gov.