

## South Carolina Sales Tax Info Sheet

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State Sales Tax

Local Sales Tax R

South Carolina has a statewide sales tax rate of **6%**, which was introduced in 1951. This data sheet was last updated in March 2021 by [SalesTaxHandbook.com](https://SalesTaxHandbook.com).

### What is exempt from sales taxes in South Carolina?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how South Carolina taxes five types of commonly-exempted goods:

#### Clothing



6%

#### Groceries



EXEMPT

#### Prepared Food



11%

#### Prescription Drugs



EXEMPT

#### OTC Drugs



6%

### Are services subject to sales tax in South Carolina?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In South Carolina, specified services are taxable. To learn more, see [salestaxhandbook.com/south-carolina/sales-tax-taxability#services](https://salestaxhandbook.com/south-carolina/sales-tax-taxability#services).

### Local Sales Taxes in South Carolina

Municipal governments in South Carolina are also allowed to collect a **local-option sales tax** that ranges from 0% to 3% across the state, with an average local tax of 1.491% (for a total of 7.491% when combined with the state sales tax). The maximum local tax rate allowed by South Carolina law is 3%. Below are listed local sales tax rates for the five largest cities in South Carolina. You can find other South Carolina city and county sales tax rates at [salestaxhandbook.com/south-carolina/rates](https://salestaxhandbook.com/south-carolina/rates).

City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
<a href="#">Greenville, SC</a>	6%	N/A	N/A	N/A	6%
* <a href="#">Charleston, SC</a>	6%	N/A	1%	2%	9%
<a href="#">Columbia, SC</a>	6%	1%	N/A	1%	8%
* <a href="#">Columbia, SC</a>	6%	N/A	1%	1%	8%
<a href="#">Summerville, SC</a>	6%	N/A	N/A	1%	7%

To learn more, visit the South Carolina Sales Tax Handbook at [SalesTaxHandbook.com/SouthCarolina](https://SalesTaxHandbook.com/SouthCarolina)