



SOUTH CAROLINA Resale and Tax Exempt Guidelines

These guidelines are a brief overview of exemptions that pertain to stores in **SOUTH CAROLINA**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>**Tires/Wheels must be sold in customer's normal course of business</i>	Y	MUST Obtain customer's 9 digit South Carolina Retail License Number Example: 029-12345-1 ***FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS <i>**Please include ALL lead zeros**</i>
RESALE: OUT OF STATE	Y	MUST get home state tax ID number
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable & Nonprofit Organizations	N	ALL Purchases made by Non-Profit Organizations are TAXABLE <i>**For Further Information See SC Revenue Ruling #13-2</i>
AGRICULTURAL Farm/Ranch	Limited Exemption	CARRY OUT ONLY – Farm machinery & equipment only *Exemption does not apply to motor vehicles (trucks & autos)
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, SCHOOLS, UNIVERSITIES, ETC.	N	ALL Purchases made by State and Local governments are TAXABLE <i>**For Further Information See SC Revenue Ruling #13-2</i>
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL Purchases made by Common Carriers are TAXABLE