

SUMMARY OF SALES TAX TO BE COLLECTED IN HORRY COUNTY

ITEMS BEING TAXED →	Unprepared food (qualifying items are those foods that would qualify to be purchased with food stamps)	Prepared Food and Beverages		Accommodations		Other Guest Charges and Sales	Retail Sales	Vehicles (\$300.00 Cap)
		Remitted to the State	Remitted to the State	Remitted to the County	Remitted to the State			
TAXES IMPOSED ↓	Remitted to the State	Remitted to the State	Remitted to the County	Remitted to the State	Remitted to the County	Remitted to the State	Remitted to the State	Remitted to the State
State Sales Tax	0%	5%		5%		5%	5%	5%
State Accommodations Tax				2%				
Local Hospitality Tax			2.5%		2.5%			
Local Accommodations Tax					0.5%			
Local Capital Projects Sales Tax <i>being used for road improvements</i> (effective 5/1/07)	1%	1%		1%		1%	1%	
State Tax Relief (Sales Tax) (effective 6/1/07)		1%				1%	1%	
Local Education Capital Improvements Sales Tax (effective 3/1/09)		1%		1%		1%	1%	
Sales Taxes to be collected effective March 1, 2009	1%	8%	2.50%	9%	3%	8%	8%	5%
<i>indicates locally imposed taxes</i>		10.5%		12%				