



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
EXEMPTION CERTIFICATE
FOR SALES AND USE TAX
(Single Sale Only)

The purchaser must complete this form and the seller **must** maintain a copy of this exemption certificate.
Do not send this certificate to the South Carolina Department of Revenue.

Purchaser's printed name		Amount of sale	
Address	City	State	ZIP
Purchaser's signature		Date	

My signature hereby certifies that the purchases of tangible personal property made under this certificate are made in accordance with the exemption checked below that in the event the property is used for purposes other than specified, the purchaser assumes full liability and must file a return and pay the tax due thereon.

Description of tangible personal property purchased:

A list of Sales Tax exemptions can be found in SC Code Section 12-36-2120, available at dor.sc.gov/policy.

SCHEDULE OF EXEMPTIONS (Check applicable exemption)

- Tangible personal property sold to the federal government. (SC Code Section 12-36-2120(2))
- Textbooks, books, magazines, periodicals, newspapers, and access to online information systems used in a course of study in primary and secondary schools and institutions of higher learning or for student's use in the school library of these schools and institutions. (SC Code Section 12-36-2120(3)(a))
- Books, magazines, periodicals, newspapers, and access to online information system sold to publicly supported state, county, or regional libraries; items in this category may be in any form, including microfilm, microfiche, and CD ROM. (SC Code Section 12-36-2120(3)(b))
- Fuel, lubricants, and supplies for use or consumption aboard ships in intercoastal trade or foreign commerce. This exemption does not exempt or exclude from the tax the sale of materials and supplies used in fulfilling a contract for the painting, repair or reconditioning of ships and other watercraft. (SC Code Section 12-36-2120(13))
- Wrapping paper, wrapping twine, paper bags, and containers used incident to the sale and delivery of tangible personal property. (SC Code Section 12-36-2120(14))
- Machines used in manufacturing, processing, agricultural packaging, recycling, compounding, mining, or quarrying tangible personal property for sale. Machines include the parts of machines, attachments, and replacements used, or manufactured for use, on or in the operation of the machines and which (a) are necessary to the operation of the machines and are customarily so used, or (b) are necessary to comply with the order of an agency of the United States or of this State for the prevention or abatement of pollution of air, water, or noise that is caused or threatened by any machine used as provided in this section. This exemption does not include automobiles or trucks. As used in this item recycling means a process by which materials that otherwise would become solid waste are collected, separated, or processed and reused, or returned to use in the form of raw materials or products, including composting, for sale. (SC Code Section 12-36-2120(17))
- Electricity, natural gas, fuel oil, kerosene, LP gas, coal or any other combustible heating material or substance used for residential purposes. Individual sales of kerosene or LP gas of twenty gallons or less by retailers are considered used for residential heating purposes. (SC Code Section 12-36-2120(33))
- Prescription medicines used to prevent respiratory syncytial virus, prescription medicines, and therapeutic radio pharmaceuticals used in the treatment of rheumatoid arthritis, cancer, lymphoma, leukemia, or related diseases including prescription medicines used to relieve the effects of any such treatment. (SC Code Section 12-36-2120(28)(a))
- Prescription drugs dispensed to Medicare Part A patients residing in a nursing home. (SC Code Section 12-36-2120(28)(f))

SCHEDULE OF EXEMPTIONS (continued)

- Any device, equipment, or machinery operated by hydrogen or fuel cells, any device, equipment or machinery used to generate, produce or distribute hydrogen and designated specifically for hydrogen applications or for fuel cell applications and any device, equipment or machinery used predominantly for the manufacturing of, or research and development involving hydrogen or fuel cell technologies. (SC Code Section 12-36-2120(71))
- Injectable medications and injectable biologics, so long as the medication or biologic is administered by or pursuant to the supervision of a physician in an office which is under the supervision of a physician, or in a Center for Medicare or Medicaid Services (CMS) certified kidney dialysis facility. For purposes of this exemption, biologics means the products that are applicable to the prevention, treatment, or cure of a disease or condition of human beings and that are produced using living organisms, materials derived from living organisms, or cellular, sub-cellular, or molecular components of living organisms. (SC Code Section 12-36-2120(80))
- Construction materials used by an entity organized under Section 501(c)(3) of the Internal Revenue Code as a nonprofit corporation to build, rehabilitate, or repair a home for the benefit of an individual or family in need. For purposes of this item, an individual or family in need means an individual or family, as applicable, whose income is less than or equal to eighty percent of the county median income. (SC Code Section 12-36-2120(81))
- Parts and supplies used by persons engaged in the business of repairing or reconditioning aircraft. This exemption does not extend to tools and other equipment not attached to or that do not become a part of the aircraft. (SC Code Section 12-36-2120(52))
- Children's clothing sold to a private charitable organization exempt from federal and state income tax, except for private schools, for the sole purpose of distribution by that organization to needy children. For purposes of this item:
 - (a) "clothing" means those items exempt from sales and use tax pursuant to item (57)(a)(i) and (iii) of this section; and
 - (b) "needy children" means children eligible for free meals under the National School Lunch Program of the United States Department of Agriculture. (SC Code Section 12-36-2120(82))
- Coal, or coke or other fuel sold to manufacturers, electric power companies, and transportation companies for: the generation of motive power for transportation. (SC Code Section 12-36-2120(9)(d))