

SUMMARY OF SALES TAX TO BE COLLECTED WHEN CONDUCTING BUSINESS WITHIN UNINCORPORATED AREAS OF 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)
State Sales Tax	0%	6%	5%	6%	6%	5%
State Accommodations Tax			2%			
Local Hospitality Fee		2.5%	2.5%			
Local Accommodations Fee			0.5%			
Local Capital Projects Sales Tax <i>being used for road improvements</i> (effective May 1, 2017 with sunset as of April 30, 2025)		1%	1%	1%	1%	
Local Education Capital Improvements Sales Tax (effective March 1, 2009 and sunsets February 28, 2024)		1%	1%	1%	1%	
Sales Taxes to be collected effective March 1, 2009 (Revised May 1, 2017)	0%	10.5%	12%	8%	8%	5%

SUMMARY OF SALES TAX TO BE COLLECTED WHEN CONDUCTING BUSINESS WITHIN THE CITY OF MYRTLE BEACH

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)
State Sales Tax	0%	6%	5%	6%	6%	5%
State Accommodations Tax			2%			
Local Hospitality Fee		2.5%	2.5%			
Local Accommodations Fee			0.5%			
Local Capital Projects Sales Tax <i>being used for road improvements</i> (effective May 1, 2017 with sunset as of April 30, 2025)		1%	1%	1%	1%	
Local Education Capital Improvements Sales Tax (effective March 1, 2009 and sunsets February 28, 2024)		1%	1%	1%	1%	
Local Option Tourism Development Fee (effective August 1, 2009 and sunsets July 31, 2019 in the City of Myrtle Beach only)		1%	1%	1%	1%	
Sales Taxes to be collected effective May 1, 2017	0%	11.5%	13%	9%	9%	5%

SUMMARY OF SALES TAX TO BE COLLECTED WHEN CONDUCTING BUSINESS WITHIN THE MUNICIPALITIES OF NORTH MYRTLE BEACH, CONWAY, AYNOR, SURFSIDE BEACH, AND ATLANTIC BEACH

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)
State Sales Tax	0%	6%	5%	6%	6%	5%
State Accommodations Tax			2%			
Local Hospitality Fee		2.5%	2.5%			
Local Accommodations Fee			0.5%			
Local Capital Projects Sales Tax <i>being used for road improvements</i> (effective May 1, 2017 with sunset as of April 30, 2025)		1%	1%	1%	1%	
Local Education Capital Improvements Sales Tax (effective March 1, 2009 and sunsets February 28, 2024)		1%	1%	1%	1%	
Sales Taxes to be collected effective May 1, 2017	0%	10.5%	12%	8%	8%	5%

SUMMARY OF SALES TAX TO BE COLLECTED WHEN CONDUCTING BUSINESS WITHIN THE CITY OF LORIS

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)
State Sales Tax	0%	6%	5%	6%	6%	5%
State Accommodations Tax			2%			
Local Hospitality Fee		2%	2%			
Local Accommodations Fee			0.5%			
Local Capital Projects Sales Tax <i>being used for road improvements</i> (effective May 1, 2017 with sunset as of April 30, 2025)		1%	1%	1%	1%	
Local Education Capital Improvements Sales Tax (effective March 1, 2009 and sunsets February 28, 2024)		1%	1%	1%	1%	
Sales Taxes to be collected effective May 1, 2017	0%	10%	11.5%	8%	8%	5%