SALES AND USE TAX GUIDE FOR PCARD USERS

TAXABLE PURCHASES
As a general rule, the sale of all tangible personal property is considered taxable. Tangible Personal Property has been defined by the SC Department of Revenue (DOR) as personal property that may be seen, weighed, measured, felt, touched, or in any manner perceptible to the senses.

- Supplies - All laboratory supplies and equipment, computer supplies, office supplies as well as all educational supplies.
- Subscriptions - Magazines, periodicals, bulletins, etc. Also Reader guides and test sheets.
- Software - Includes only software received on magnetic tape, diskette, or cd (software received electronically is not subject to the tax).
- Printing - All forms of printing are taxable. This includes catalogues, books, letterhead, bills, envelopes, folders and advertising circulars.
- Special packing charges - (this includes hazardous material charges, handling charges etc.).
- Newspapers - This does not include magazines, periodicals, bulletins and other publications.

NON TAXABLE PURCHASES

- Newspapers: this does not include magazines, periodicals, bulletins and other publications.
- Textbooks - textbooks must be used in the course of study be exempt from the sales tax.
- Software - Software is not taxable when used as a prescribed course of study. Software received electronically is also exempt from sales and use tax.
- Library material - sale of books, magazines, and periodicals (also audiotape, videotape, CD-Rom, etc.).
- Freight - Only when paying Federal Express, UPS, or other carrier directly. This type of payment is for shipping items from the Medical University of South Carolina to another location or a 3rd party for delivery from a vendor.