

South Carolina Introduces Card for Agricultural Sales Tax Exemptions

South Carolina Department of Agriculture
Hugh E. Weathers, Commissioner

Media Contacts: Eva Moore, Communications Director, SCDA, 803-734-2196, emoore@scda.sc.gov

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South Carolina Introduces Card for Agricultural Sales Tax Exemptions

COLUMBIA – The South Carolina Department of Agriculture and the South Carolina Department of Revenue are pleased to announce the South Carolina Agricultural Tax Exemption (SCATE) card, a handy way for farmers to show they are eligible for certain state Sales Tax exemptions.

For many years, farmers have had to fill out a paper form, the ST-8F, to receive Sales Tax exemptions for items used in agricultural production. But after July 1, 2022, farmers will instead show their plastic SCATE card or key fob when making an exempt purchase. (Note: This phase-in date was extended from the previous date of April 1.)

“Farmers have asked us to modernize the sales tax exemption process, and the new SCATE card we’ve developed will do just that,” said Commissioner of Agriculture Hugh Weathers. “I’d like to thank Senate Finance Chairman Harvey Peeler for his support of this new endeavor.”

“We’re excited to assist the Department of Agriculture with this improvement, which makes the exemption process easier for both farmers and retailers,” said Department of Revenue Director Hartley Powell.

State law is not changing. Farmers will still be able to receive the same exemptions as before.

Farmers can apply for their SCATE card now at scatecard.com. Applicants will need a valid email address, and a credit card or checking/debit account number to pay the \$24 fee for the card. (Note: A Social Security Number or Federal Employer Identification Number is no longer required.) Cards expire three years from the date of issue.

Beginning July 1, 2022, retailers should no longer accept the old paper form. SCDOR requires that retailers maintain evidence of exempt sales, including the SCATE card number, and report exempt sales on the Sales & Use Tax return.

Visit scatecard.com to apply for a card, verify a card number, or read the FAQ, including the full list of tax exemptions. You may also email scate@scda.sc.gov or call 803-734-2210.

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