

## Frequently Asked Questions

How will BOOST appear on the ballot this November?

"Must a one percent sales and use tax be levied in Beaufort County for the purpose of allowing a credit against a taxpayer's county and municipal ad valorem tax liability and for the purpose of funding county and municipal operations in the Beaufort County area?"  
☐ YES    ☐ NO

How does raising the sales tax reduce my property tax?

By state law, 71% of the money collected each year must go directly towards reducing the real & personal property tax burden for all Beaufort County property owners. If you own property within the limits of the City of Beaufort, Town of Port Royal, Town of Yemassee, City of Hardeeville, Town of Hilton Head Island, or Town of Bluffton, you will see a greater reduction. This would be shown as a credit on your annual tax notice. Reference: SC Code of Laws, Section 4-10-90 (Item B, #5)

What qualifies for reduced property tax?

Real property (houses, land, etc.)  
Commercial and industrial buildings

Personal property (boats, cars, mopeds, etc.)  
Personal business property

Does this only apply to my primary residence?

No. This applies to ALL property that you own and pay taxes on in Beaufort County, including real property assessed at 4% and 6% as well as personal property assessed at 10.5%.

I don't own a home, how is this going to help me?

Any individual who owns personal property (vehicles, watercraft, etc.) will see a reduction. In addition, landlords will see a reduction that could be passed on to renters.

What purchases would BOOST be applied to?

Any purchases of retail goods and certain services in Beaufort County. We estimate that a significant portion of this tax will be paid by tourists.

Will this be in addition to the Transportation Tax that is currently being collected?

It is possible to have more than one sales tax in effect at the same time. However, based on the current annual Transportation Tax revenues that have been collected, the Transportation Tax will conclude prior to the commencement of this tax.

What is our current sales tax rate in Beaufort County?

Current tax structure: 6% State sales tax    1% Transportation Tax    Total – 7% sales & optional taxes  
Approval of BOOST would keep Beaufort County at 7% - below the state county average of 7.6% - as the Transportation Tax collections are scheduled to meet their cap by end of 2021.

When would the collection of the 1% begin?

Collection of 1% BOOST begins in May of 2022 following a successful referendum.

When will my taxes be reduced?

- Real property tax reductions will appear on your annual notice the following year after the referendum is adopted. For example, if the referendum is adopted in November of 2021, your 2021 property tax bill will contain the credit.
- Personal property tax reductions will begin after the tax begins being collected in May.

Does the 1% sales tax apply to groceries?

Yes. The legislation does not allow certain groceries items exempted from the Local Option Sales Tax. Any items that are purchased through SNAP food assistance are exempt.

Does this tax have a sunset?

The tax does not have a specific sunset date. It can be rescinded via petition and vote by Beaufort County voters on a future ballot.

What happens if the sales tax doesn't generate enough money?

The amount of the tax credit will be estimated for the first year and then will be adjusted every year after that to reflect the actual amounts collected during the previous year.

Can I vote for this tax with a "straight party" ticket?

BOOST will appear as a separate, non-partisan question on the ballot and voters will have to select "yes" or "no" to the referendum question.

Where else am I paying this tax?

- 32 out of 46 counties in South Carolina already have a Local Option Sales Tax.
- Some surrounding counties: Anytime you purchase goods or services in Colleton, Jasper, Hampton, Charleston counties or the City of Savannah, you are paying their Local Option Sales Tax. That means most purchases you make in any of these counties decreases the property taxes of the property owners in that county.

Will BOOST affect the Homestead Exemption?

No. The Homestead Tax Exemption exempts the first \$50k in assessed value of your primary residence.

Would BOOST change the school district taxes?

No, this will not have an impact on taxes imposed by the school districts in Beaufort County.

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