

Educational Tax Exemptions

Section 12-36-2120 of SC Tax Law

Textbooks, books, magazines, periodicals, newspapers, newsprint papers and access to online information used in a course of study in primary, secondary schools and institutions of higher learning or for students' use in school or public libraries. These items may be in printed form or in alternative forms such as **microfilm, tape or CD Rom.**

Summary Exemptions

Category Title

Student Textbooks

TEXTBOOKS-NT

Student Workbooks

TEXTBOOKS-NT

Student Manuals

TEXTBOOKS-NT

School Library Books

LIBRARY BOOKS-NT

Class Library Books

LIBRARY BOOKS-NT

Encyclopedias

TEXTBOOKS-NT

Dictionaries

TEXTBOOKS-NT

Encyclopedias for the Library

LIBRARY BOOKS-NT

Dictionaries for the Library

LIBRARY BOOKS-NT

Magazines

PERIODICALS-NT

Periodicals

PERIODICALS-NT

Newspapers

PERIODICALS-NT

Plays/Scripts

TEXTBOOKS-NT

Sheet Music

TEXTBOOKS-NT

(Recorded music is not exempt.)

On-line Information Systems

used in a course of study

ONLINE COURSE-NT

(This is not software. It is the use of an online system.)

*These are the only tax exempt items for Horry County Schools.