

PUBLIC UTILITY EXCISE TAX OVERVIEW

The City of Charleston imposes a Public Utility Excise Tax upon every purchaser of a public utility service for the privilege of purchasing, using, or consuming a public utility service within the city limits. Such tax is two percent (2%) of the gross amount of each periodic statement rendered upon the purchasers or consumers of such public utility.

Public utility service includes, but is not limited to telephone service, electric service, gas service (including bottled or liquid gas), motor carriers, garbage haulers, and water service.

The tax is to be collected by the seller and paid by the purchaser or consumer upon the amount of each gross periodic statement rendered to the purchaser or consumer by the seller. The seller is to remit the tax monthly to the Office of the City Collector on or before the last day of the first calendar month following the month in which the tax was collected.