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SC INFORMATION LETTER #94-1

SUBJECT: New Jobs Credit: County Rankings for 1994  
(Corporate Income Tax)

DATE: January 7, 1994

REFERENCE: S.C. Code Ann. Section 12-7-1220 (Supp. 1992)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1992)

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In accordance with Code Section 12-7-1220, the South Carolina Department of Revenue ranks South Carolina counties as less developed counties, moderately developed counties and developed counties each year for computation of the new jobs tax credit.

The credit for each new full-time employee job is \$1,000 with a minimum increase of 10 jobs in less developed counties, \$600 with a minimum increase of 18 jobs in moderately developed counties and \$300 with a minimum increase of 50 jobs in developed counties.

The following ranking of counties is effective for new jobs created in tax years of permanent business enterprises which begin after December 31, 1993:

16-Less Developed

Abbeville  
Allendale  
Bamberg  
Barnwell  
Chester  
Clarendon  
Dillon  
Fairfield  
Hampton  
Lee  
McCormick  
Marion  
Marlboro  
Sumter  
Union  
Willimasburg

15-Moderately Developed

Berkeley  
Calhoun  
Chesterfield  
Colleton  
Darlington  
Edgefield  
Georgetown  
Horry  
Jasper  
Kershaw  
Lancaster  
Laurens  
Newberry  
Orangeburg  
Saluda

15-Developed

Aiken  
Anderson  
Beaufort  
Charleston  
Cherokee  
Dorchester  
Florence  
Greenville  
Greenwood  
Lexington  
Oconee  
Pickens  
Richland  
Spartanburg  
York