
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #97-16

SUBJECT: Job Tax Credit - County Rankings for 1997 - REVISED

DATE: July 25, 1997

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCE: S. C. Code Ann. Section 12-6-3360 (Supp. 1996)
Act Numbers 149 and 151 (Enacted June 1997)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1996)
SC Revenue Procedure #94-1

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are official advisory opinions of the Department.

In accordance with Code Section 12-6-3360, the South Carolina Department of Revenue ranks South Carolina counties as least developed, under developed, moderately developed, and developed each year for computation of the new job tax credit.

The amount of credit that a business may receive for each job created is determined by the county where the business's facility is located. The amount of credit for each new job is \$4,500 in a least developed county, \$3,500 in an under developed county, \$2,500 in a moderately developed county, and \$1,500 in a developed county.

The following ranking of counties is effective for new jobs created in tax years of permanent business enterprises which begin in 1997:

LEAST DEVELOPED	UNDER DEVELOPED	MODERATELY DEVELOPED	DEVELOPED
Abbeville*	Charleston	Beaufort	Anderson
Aiken	Cherokee	Florence	Greenville
Allendale	Chesterfield	Greenwood	Oconee
Bamberg	Darlington	Horry	Richland
Barnwell	Dorchester	Kershaw	Spartanburg
Berkeley	Georgetown	Lancaster	York
Calhoun	Saluda	Laurens	
Chester	Sumter	Lexington	
Clarendon		Newberry	
Colleton		Pickens	
Dillon			
Edgefield			
Fairfield*			
Hampton			
Jasper			
Lee			
Marion			
Marlboro			
McCormick			
Orangeburg			
Union			
Williamsburg			

* House Bill 3819, Section 10, (Act No. 149), and House Bill 3919, Section 6, (Act No. 151), amended Code Section 12-6-3360(L) to provide that a county with a population under 25,000 as determined by the most recent census will receive the next increased credit designation. Previously, the population figure was 20,000. As a result of this amendment, Abbeville and Fairfield counties are now ranked as least developed counties effective for tax years beginning after December 31, 1996. House Bill 3919, the later ratified bill, states it is effective for tax years beginning after 1996.