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

SC INFORMATION LETTER #98-1

SUBJECT: Job Tax Credit - County Rankings for 1998

DATE: January 22, 1998

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

REFERENCE: S. C. Code Ann. Section 12-6-3360 (Supp. 1997)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1997)
SC Revenue Procedure #97-8

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 1998:

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