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

SC REVENUE INFORMATIONAL BULLETIN #00-13

SUBJECT: 2000 Per Capita Income Figures for State and Counties
(Income Tax)

DATE: July 12, 2000

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

REFERENCE: S.C. Code Ann. Section 12-6-3360(M)(13) (2000)
S.C. Code Ann. Section 12-6-3410(D)(2) (2000)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #97-8

SCOPE: A Revenue Informational Bulletin is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **A Revenue Informational Bulletin has no precedential value, and is not binding on the public or the Department.**

The following chart contains the per capita figures for the year 2000 which are used in determining if a taxpayer meets the requirements of the headquarters credit under Section 12-6-3410 of the South Carolina Code of Laws ("Code") or if the taxpayer meets the definition of a "qualified service related facility" under Code Section 12-6-3360(M)(13).

County	Per Capita Income
Abbeville	\$19,019
Aiken	\$23,627
Allendale	\$16,293
Anderson	\$22,130
Bamberg	\$17,130
Barnwell	\$23,086

Beaufort	\$30,765
Berkeley	\$16,258
Calhoun	\$19,625
Charleston	\$24,040
Cherokee	\$18,894
Chester	\$17,521
Chesterfield	\$17,965
Clarendon	\$16,016
Colleton	\$17,243
Darlington	\$19,652
Dillon	\$16,788
Dorchester	\$20,735
Edgefield	\$18,809
Fairfield	\$19,730
Florence	\$22,114
Georgetown	\$21,207
Greenville	\$27,131
Greenwood	\$22,562
Hampton	\$18,900
Horry	\$23,088
Jasper	\$18,225
Kershaw	\$20,484
Lancaster	\$19,557
Laurens	\$20,762
Lee	\$13,390
Lexington	\$25,174
McCormick	\$15,591
Marion	\$16,892

Marlboro	\$14,921
Newberry	\$19,671
Oconee	\$22,702
Orangeburg	\$18,777
Pickens	\$20,460
Richland	\$26,547
Saluda	\$19,783
Spartanburg	\$22,274
Sumter	\$17,294
Union	\$17,967
Williamsburg	\$15,111
York	\$24,051

State of South Carolina \$23,496

South Carolina Revenue Ruling #99-11 discusses the appropriate method for determining how the per capita income is to be applied in determining if the per capita income requirements of Code Section 12-6-3410 or Code Section 12-6-3360(M)(13) are met.