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

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SC REVENUE INFORMATIONAL BULLETIN #02-14

**SUBJECT:** Job Tax Credit - County Rankings for Tax Years Beginning After June 18, 2002

**DATE:** July 25, 2002

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

**REFERENCE:** S. C. Code Ann. Section 12-6-3360 (Supp. 2001)

**AUTHORITY:** Act No. 332 (2002)  
S.C. Code Ann. Section 12-4-320 (2000)  
SC Revenue Procedure #99-4

**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.

## **INTRODUCTION**

The purpose of this Revenue Information Bulletin is to provide county rankings for purposes of the job tax credit as a result of Act Number 332 creating a new county ranking, a “distressed” county, effective June 18, 2002. As amended, Code Section 12-6-3360(B)(1)(a) provides that “notwithstanding any other provision of law, no more than twelve counties may be designated or classified as distressed and notwithstanding any other provision of this section, a county may be designated as distressed only by virtue of the criteria provided in this subitem.”

South Carolina’s 46 counties are ranked for job tax credit purposes with equal weight given to unemployment rate and per capita income and then adjusted in accordance with special rules in South Carolina Code subsections 12-6-3360(B) and 12-6-3360(L), as applicable. The job tax credit is dependent, in part, on per capita income and unemployment rate data received from the South Carolina Employment Security Commission and Budget and Control Board.

The Department has ranked South Carolina counties as “distressed,” “least developed,” “under developed,” “moderately developed,” and “developed” 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 per year for each new job created is \$8,000 in a distressed county, \$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.

Based upon the above, the following ranking of counties is effective for new jobs created in **tax years which begin after June 18, 2002.**

Note: At the end of 2002, the Department will issue new county rankings for new jobs created in tax years which begin in 2003.

<b>Distressed</b>	<b>Least Developed</b>	<b>Under Developed</b>	<b>Moderately Developed</b>	<b>Developed</b>
Bamberg	Abbeville	Colleton	Aiken	Anderson
Chester	Allendale	Darlington	Beaufort	Charleston
Chesterfield	Barnwell	Greenwood	Berkeley	Dorchester
Clarendon	Calhoun	Lancaster	Florence	Greenville
Dillon	Cherokee	Laurens	Horry	Lexington
Lee	Edgefield	Pickens	Kershaw	Oconee
Marion	Fairfield	Sumter	Newberry	Richland
Marlboro	Georgetown			Spartanburg
McCormick	Hampton			York
Orangeburg	Jasper			
Union	Saluda			
Williamsburg				