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

SC INFORMATION LETTER #96-2 (TAX)

SUBJECT: New Jobs Credit: County Rankings for 1996
(Income Tax)

DATE: January 12, 1996

REFERENCE: S.C. Code Ann. Section 12-6-3360 (Supp. 1995)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1995)
S.C. Revenue Procedure #94-1

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In accordance with Code Section 12-6-3360 (formerly 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, 1995:

**LESS
DEVELOPED**

Allendale
Bamberg
Barnwell
Calhoun
Chester
Clarendon
Colleton
Dillon
Edgefield
Fairfield
Hampton
Jasper
Lee
McCormick
Marion
Marlboro
Orangeburg
Saluda
Union
Williamsburg

**MODERATELY
DEVELOPED**

Abbeville
Berkeley
Cherokee
Chesterfield
Darlington
Florence
Georgetown
Horry
Kershaw
Lancaster
Newberry
Sumter

DEVELOPED

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