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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 INFORMATION LETTER #97-2

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

**DATE:** January 22, 1997

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

**REFERENCE:** S. C. Code Ann. Section 12-6-3360 (Supp. 1996)

**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:

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