

---

State of South Carolina  
**Department of Revenue**  
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214  
Website Address: <http://www.sctax.org>

---

SC INFORMATION LETTER #03-1

SUBJECT: Job Tax Credit - County Rankings for 2003

DATE: January 24, 2003

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

REFERENCE: S. C. Code Ann. Section 12-6-3360 (Supp. 2002)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2000)  
SC Revenue Procedure #03-1

SCOPE: An Information Letter 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. **An Information Letter has no precedential value, and is not binding on the public or the Department.**

## INTRODUCTION

South Carolina's 46 counties are ranked and designated annually 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 purpose of this Informational Letter is to provide county rankings for purposes of the job tax credit. Because of amendments in the job tax credit statute, it is necessary to have three rankings of South Carolina's counties for purposes of the job tax credit.

**Ranking List #1: For new, full time jobs created in tax years which begin in 2003, where the job tax credit was first earned after June 18, 2002, and increases in such jobs.**

The Department has ranked South Carolina’s counties as “distressed,” “least developed,” “under developed,” “moderately developed,” and “developed” for computation of the new job tax credit. The credit amount that a business may receive for each new, full time job created is determined by the county where the business’s facility is located. The basic amount of credit per year for each new, full time 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.

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

**Ranking List #2: For new, full time jobs created in tax years which begin in 2003, where the job tax credit was first earned after 1995 and before June 19, 2002, and increases in such jobs.**

The Department has ranked South Carolina’s counties as “least developed,” “under developed,” “moderately developed,” and “developed” for computation of the new job tax credit. The credit amount that a business may receive for each new, full time job created is determined by the county where the business’s facility is located. The basic amount of credit per year for each new, full time job created 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.

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

**Ranking List #3: For new, full time jobs created in tax years which begin in 2003, where the job tax credit was first earned before 1996, and increases in such jobs.**

The Department has ranked South Carolina’s counties as “less developed,” “moderately developed,” and “developed” in accordance with Code Section 12-6-3360, prior to its amendment in 1996. The credit amount that a business may receive for each new, full time job created is determined by the county where the business’s facility is located. The basic amount of credit for each new, full time job created is \$1,000 in a less developed county, \$600 in a moderately developed county, and \$300 in a developed county.

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