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SC INFORMATION LETTER #92-4

TO: Vicki J. Ringer  
Public Information Director

FROM: Deana West  
Tax Policy and Appeals Department

DATE: January 9, 1992

SUBJECT: New Jobs Credit: County Rankings for 1992  
(Corporate Income Tax)

REFERENCE: S.C. Code Ann. Section 12-7-1220 (Supp. 1990)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Enacted June, 1991)  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

In accordance with Code Section 12-7-1220, the South Carolina Tax Commission 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, 1991:

16-Less Developed

Allendale  
Bamberg  
Barnwell  
Chester  
Clarendon  
Dillon  
Fairfield  
Georgetown  
Lee  
McCormick  
Marion  
Marlboro  
Orangeburg  
Sumter  
Union  
Williamsburg

15-Moderately Developed

Abbeville  
Berkeley  
Calhoun  
Chesterfield  
Colleton  
Darlington  
Edgefield  
Greenwood  
Hampton  
Horry  
Jasper  
Kershaw  
Lancaster  
Newberry  
Saluda

15-Developed

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