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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 #95-2 (TAX)

**SUBJECT:** New Jobs Credit: County Rankings for 1995  
(Corporate Income Tax)

**DATE:** January 18, 1995

**REFERENCE:** S.C. Code Ann. Section 12-7-1220 (Supp. 1993)

**AUTHORITY:** S.C. Code Ann. Section 12-4-320 (Supp. 1993)  
S.C. 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 represent the official advisory opinion of the Department.

In accordance with 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, 1994:

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  
Georgetown  
Horry  
Kershaw  
Lancaster  
Newberry  
Sumter

DEVELOPED

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