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

SC INFORMATION LETTER #96-12 (TAX)

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

DATE: May 21, 1996

SUPERSEDES: SC Information Letter #96-2

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

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 12-6-3360 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
Kershaw
Lancaster
Newberry
Sumter

DEVELOPED

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

* On January 12, 1996, SC Information Letter #96-2 listed Horry County as a moderately developed county. This ranking was based on unemployment figures which have since been revised. With these revised figures, Horry County is now ranked as a developed county.