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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 #96-20 (TAX)

**SUBJECT:** County Rankings for Purposes of the Job Tax Credit

**DATE:** September 13, 1996

**REFERENCE:** S.C. Code Ann. Section 12-6-3360, As Amended by Act No. 462

**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.

The South Carolina Rural Development Act of 1996 made significant changes to the job tax credit provisions in Code Section 12-6-3360. Specifically, the amount of credit allowed per new job has increased and the county rankings have been changed from three county classifications to four county classifications.

<b>COUNTY CLASSIFICATION</b>	<b>ANNUAL JOB TAX CREDIT FOR EACH NEW JOB</b>
Least developed county	\$4,500
Under developed county	\$3,500
Moderately developed county	\$2,500
Developed county	\$1,500

In accordance with Code Section 12-6-3360(B) the South Carolina Department of Revenue ranks South Carolina counties each year for purposes of the job tax credit. Based on the Rural Development Act of 1996, the county designations for 1996 are:

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

EFFECTIVE DATE: Amendments to Code Section 12-6-3360 made by the Rural Development Act of 1996 are effective for taxable years beginning after 1995, and in the case of qualifying jobs created after 1995 if these jobs are not subject to a pre-existing revitalization agreement. (See SC Information Letter #96-12 for the 1996 rankings of counties in the three designations of prior law - "less developed," "moderately developed," and "developed.")

See SC Information Letter #96-18 for a discussion of the amendments made to the job tax credit, Code Section 12-6-3360, in House Bill 4706, Section 9, (Act No. 462).