



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC REVENUE RULING #24-1

SUBJECT: South Carolina Deed Recording Fee

EFFECTIVE DATE: Applies to all open periods under the statute

SUPERSEDES: SC Revenue Ruling 17-5; SC Revenue Procedure 15-1; and all prior versions of the South Carolina Deed Recording Fee Manual

REFERENCES: S.C. Code Ann. § 12-24-10, et seq.

AUTHORITY: S.C. Code Ann. § 12-4-320 (2014)
SC Revenue Procedure #09-3

SCOPE: The purpose of a Revenue Ruling is to provide guidance to the public. It is an advisory opinion issued to apply principles of tax law to a set of facts or general category of taxpayers. It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion.

INTRODUCTION

South Carolina imposes a deed recording fee pursuant to Chapter 24 of Title 12 for the privilege of recording a deed in which land and improvements on the land, tenements, or other realty is transferred to another person. The fee is one dollar eighty-five cents (\$1.85) for each five hundred dollars, or fractional part of five hundred dollars, of the realty's value as determined by S.C. Code Ann. Section 12-24-30 (2014). This fee is split such that the state receives a portion and the county receives a portion. Except for circumstances listed in S.C. Code Ann. Section 12-24-20(B), the grantor is liable for payment of the fee, or if there is more than one grantor, the grantors are jointly and severally liable for payment of the fee. The grantee is secondarily liable for the payment of the fee. The fee is collected by the office of the clerk of court or register of deeds, which remits the state's portion of the fee to the Department of Revenue on a monthly basis.

The Department has issued a variety of advisory opinions concerning the deed recording fee since it was enacted in 1996. Based on recent input from constituencies, the Department learned that the primary source of information about the deed recording fee was the Department's manual, not the advisory opinions published on the Department's website. The Deed Recording Fee manual has not been updated since 2018. As a result, the Tax Policy Services division worked to consolidate the information in the relevant advisory opinions into an updated Deed Recording Fee manual.

PURPOSE

The Department of Revenue’s manuals are typically intended to serve only as a set of guidelines on the topic(s) discussed. However, the Deed Recording Fee manual has become the “go to” source of information related to the deed recording fee. Therefore, the Department has consolidated the information contained in several advisory opinions that have been issued since the inception of the deed recording fee into a single Deed Recording Fee Manual published contemporaneously with this ruling.

To effectuate the goal of providing a single source of information about the application of the deed recording fee, the Department incorporates herein the guidance provided in the January 2024 version of the Deed Recording Fee Manual as if it were published in its entirety in this Revenue Ruling. The January 2024 Deed Recording Fee Manual will serve all purposes that a Revenue Ruling would serve on all topics addressed in the Manual.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell

W. Hartley Powell, Director

January 9, 2024
Columbia, South Carolina