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TAXPAYERS' BILL OF RIGHTS


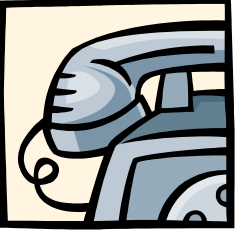



The Taxpayers' Bill of Rights gives you certain rights when dealing with the South Carolina Department of Revenue. These include the right to:

1. File an application for relief with the taxpayer advocate in a situation where you are suffering or about to suffer a significant hardship as a result of the manner in which the Department is administering the tax laws.
2. Advance notification that your hearing may be recorded and be furnished a copy of that hearing.
3. The publication of clear, concise and non-technical statements of taxpayer rights mailed with each notice of audit.
4. Have your attorney, accountant or other designated agent present at a hearing.
5. The establishment by the Department of an appeals process for modifying or releasing liens.
6. Bring action against the state for damages suffered because of disregard of Department policy by an employee.

For additional information about the Taxpayers' Bill of Rights contact the Taxpayer Rights Advocate at the South Carolina Department of Revenue (803) 898-5444 or by mail at Taxpayer Rights Advocate, Department of Revenue, PO Box 125, Columbia SC 29214 or .E-mail through our website www.sctax.org.

Assistance from



 <p>In Person At Our Offices</p>	<p>M-F 8:30 to 5:00</p>	<ul style="list-style-type: none"> • Columbia: 301 Gervais Street • Charleston: 3 Southpark Circle, Suite 202 • Florence: 1452 West Evans Street • Greenville: 211 Century Drive Suite 210-B • Rock Hill: 454 S. Anderson Rd, Ste. 202
 <p>By Telephone</p>		<ul style="list-style-type: none"> • Each notice from us includes the appropriate contact's telephone number. • Refunds: 803-898-5300 (24 hour) • Forms by Fax: 800-768-3676 (24 hour) • Sales Tax \$0 Returns: 803-898-5918 • Withholding Tax \$0 payment: 803-898-5918 • Tax Topics: 803-898-5280 (Columbia); or 800-763-1295 • Pay Assessments/Warrants with Credit Card: 803-898-5075
 <p>www.SCTax.Org</p> <p>On Line Any Time</p>		<ul style="list-style-type: none"> • Forms • File Your Individual Income Tax Return, extension, or declaration • Register your business, change address or close accounts • Check on your refund • Review publications and FAQs • Business Tax Guide • Email us.
 <p>By Appointment or Regular Local Hours</p>		<ul style="list-style-type: none"> • Call the telephone number on your notice for an appointment. • See the reverse side for a listing of the locations where we have periodic office hours.
 <p>By Mail</p>		<ul style="list-style-type: none"> • Please use the labels with your forms packet. • Please use the address/9-digit zip in any notice you received. • Main Address: POB 125, Columbia SC 29214 • Other addresses are on the reverse side.

**Other Locations Where You
Can Meet in Person With A DOR
Representative**

AIKEN

County Council Building
736 Richland Avenue West
Thursdays Only
9:00am – 1:00pm
803-649-9920

ANDERSON

Mondays Only 8:30am 12:00 pm
and 1:00 pm – 5:00 pm
864-260-4347

BARNWELL

Barnwell County Annex Building
1st & 3rd Monday Only of each
Month 8:30am – 12:30 pm
803-541-1012

BENNETTSVILLE

SC Dept of Motor Vehicles
Hwy 9 West
2nd & 3rd Thursdays Only
9:30am–12:30pm
843-454-9272

BISHOPVILLE

Lee County Courthouse
2nd Wednesdays Only
9:00am–12:00pm
803-484-5341 ext 349

CAMDEN

Kershaw County Courthouse
1121 Broad Street
Wednesday Only
9:00am–12:00pm
803- 425-1500 ext 376

CHESTER

Old Federal Building
158 Main Street
2nd Thursday Only of Each Month
9:00 am – 12:00 pm
803-377-4177

CHESTERFIELD

109 Scotch Road
2nd Thursdays Only Each Month
9:00 am –12:00 pm
843-623-6014

CONWAY

Employment Security Commission
200 Victory Lane
Fridays each Week
9:00am – 1:00pm

DILLON

Disaster Preparedness Agency
205 West Howard Street
2nd Wednesday Only of Each Month
9:00 am – 12:00 pm
843- 774-1414

GAFFNEY

Cherokee County Administration Bldg
-210 N. Limestone Street
2nd Tuesday Each Month Only
9:00 am – 12:00 pm
407 South Main St – Room 111
864-487-2766

GEORGETOWN

Georgetown County
Courthouse
715 Prince Street
Mondays Only
9:00am-12:00pm
843-546-2043

GREENWOOD

233 Park Plaza – Next to
Greenwood Courthouse
Thursdays Only
8:30 am –12:30pm
864-943-1545

KINGSTREE

County Courthouse
Second Floor
Public Defender's Office
2nd Wednesdays Only
9:00 am-12:00pm

LAKE CITY

Public Service Building
345 S. Ron McNair Blvd
2nd Thursdays Only
9:00am – 12:00pm

LANCASTER

Old County Jail Building
208 W. Gay Street
Monday, Tuesday, Wednesday
Thursday and Friday
8:30 am- 5:00 pm
803-283-2169

LAURENS

Laurens County Judicial &
Services Complex
100 Hillcrest Square
2nd Wednesday Only Each Month
1:00 pm – 4:30 pm
864-984-4608 ext 190

MANNING

County Courthouse
Office of Probate Judge
2nd & 3rd Thursdays Only
9:00am-12:00pm - 803-435-8698

MCCORMICK

McCormick County Courthouse
Tuesdays Only
8:30am–12:00pm
864-465-2195 ext.2931

ORANGEBURG

Orangeburg County Annex Building
Wednesdays Only
8:30am – 1:00pm
803-533-5885

ST. GEORGE

Dorchester County Office Bldg
Office of the Clerk of County Council
Second Floor
2nd & 4th Thursday
1 pm- 5pm
843-224-9438 during office hours

SUMTER

115 Harvin Street, Room 609
2nd Wednesday Only of
Each Month
9:00am – 12:00pm
803-773-7812

UNION

Union County Courthouse
210 West Main Street
2nd Wednesday Only
Each Month
1:00pm – 5:00pm
864-427-2955

WALHALLA

60 Short Street
Mondays Only
8:30 am – 12:00 pm
864-638-4238

SC1040 or SC1040NR

Refunds or No Tax Due
Long Form Processing Center
PO Box 101100
Columbia, SC 29211-0100

SC1040A-Refunds

Short Form Processing Center
PO Box 101104
Columbia, SC 29211-0104

All Balance Dues

Taxable Processing Center
PO Box 101105
Columbia, SC 29211-0105

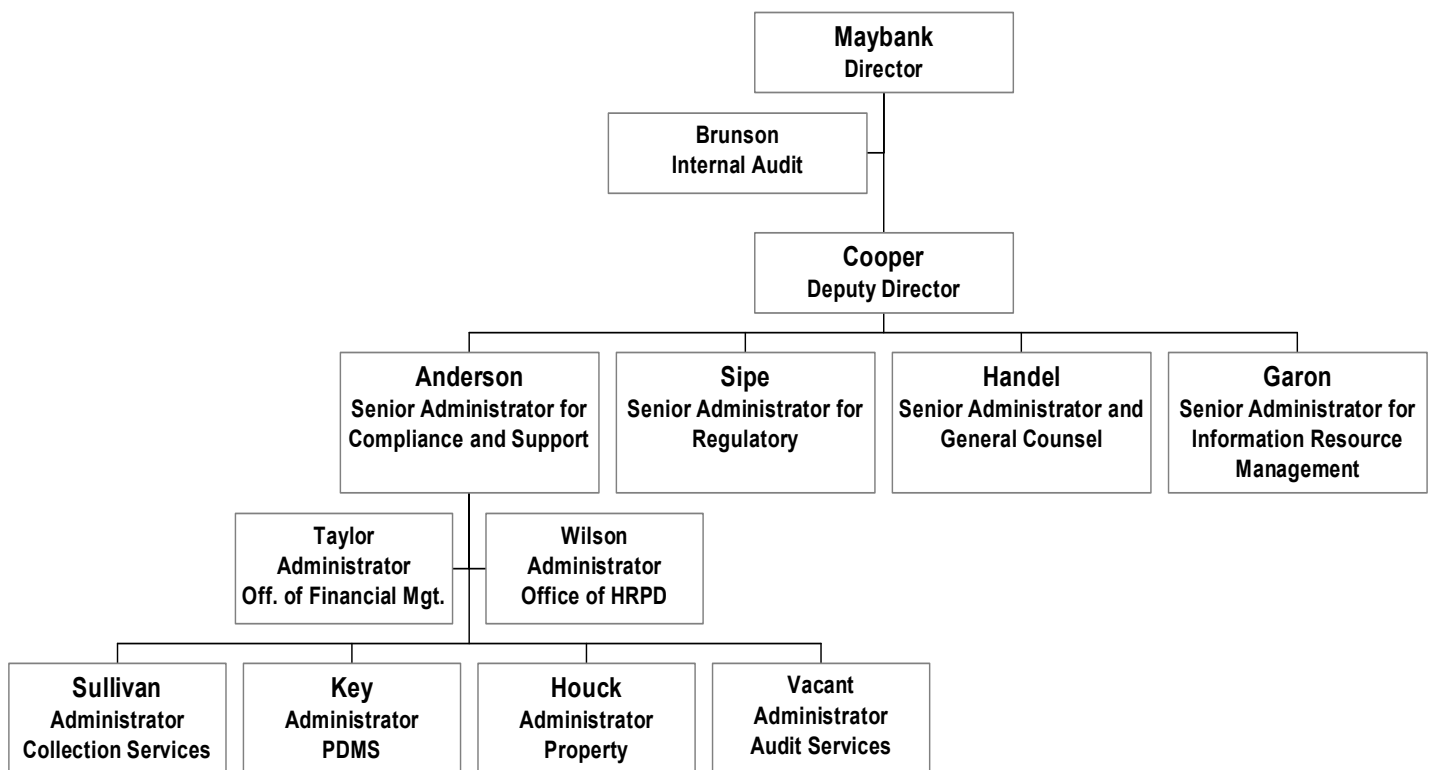
Federal/IRS Returns

All Returns
Internal Revenue Service Center
Atlanta, GA 39901

Mission and Administration of the South Carolina Department of Revenue

The mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- Administer revenue and regulatory laws in a fair and impartial manner;
- Collect the revenue due the state;
- Recommend improvements to the laws administered;
- Ensure a professionally trained staff of employees;
- Continually improve the quality of services and products; and
- Provide guidance to foster compliance with revenue and regulatory laws.



RESPONSIBILITIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE

EXECUTIVE DIVISION

Office of Executive Director

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the Department of Revenue, providing guidance, setting policy, and determining priorities
- Ex-Officio member of the Board of Economic Advisors
- Member of the Coordinating Council for Economic Development
- Chairperson of the Enterprise Zone Subcommittee

Internal Audit Section

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

COMPLIANCE AND SUPPORT

Audit

- Performs field and office audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Works jointly with the Department of Public Safety to enforce the dyed fuel statute
- Administers partnership and fiduciary programs for the department
- Verification of refunds for sales, use and solid waste tax returns
- Individual Income Tax Fraud Detection Program
- Handles appeals of protested files for field and office examinations and property appraisals
- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines, and water companies

Collections and Taxpayer Assistance

- Provides taxpayer assistance in filing forms, answering questions and registering for the various licenses and permits
- Collects delinquent taxes owed the state
- Manages the tele-collections office
- Advise taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices and bingo
- Collection of other governmental entity receivables

Financial Management

- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors department budget
- Maintains department risk-management program
- Manages supply services
- Maintains department inventory of supplies and equipment
- Conducts procurement functions of department
- Maintains security of the building
- Coordinates employee parking permits

Human Resources, Planning and Development

- Maintains employee personnel files
- Processes all employee records
- Recruits qualified employees
- Manages the Equal Employment Opportunity/ Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Monitors and administers the employee pay plan

- Administers and coordinates employee benefits program
- Mediates employee relation matters
- Administers the Employee Performance Management System
- Promotes the quality improvement philosophies and initiatives throughout the agency to state government agencies and others
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Facilitates agency's strategic planning, annual business planning and performance measure processes
- Coordinates agency's recognition and mentoring program
- Develops new taxpayer seminars/education programs and coordinates on-going programs
- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

Processing and Document Management Services

- Receives and processes all paper returns and payments submitted to the Department
- Manages all mail received by and sent from the Department
- Oversees the destruction of confidential material and security check on suspicious mail
- Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for most taxes administered by the Department
- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration (BTR) database
- Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations
- Administers all electronic return filing and payment programs within the Department
- Archives all documents received by the Department and administers the retention program
- Administers the withholding Job Development Credit program
- Provides telephone assistance regarding refunds and individual income tax
- Maintains and handles all returned refund checks and reviews all correspondence regarding refunds

- Analyzes and verifies data on individual income tax returns, adjusting and correcting tax returns and generating correspondence when necessary
- Administers the bad check processing program, letters of compliance programs and the CP2000/RAR federal matching programs

Property Division

- Prepares and maintains various statistical reports by city and county
- Makes annual sales appraisal ratio studies to determine if reassessment programs meet the minimum requirements of the Department of Revenue
- Computes the Index of Taxpaying Ability for the state's school districts
- Determines eligibility of property for tax exemptions
- Publishes the Assessment Guide Manual used by counties to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles
- Responsible for approximately one-third of the statewide property tax base

REGULATORY LITIGATION SECTION

- Drafts final agency determinations and represents the agency in litigation dealing with regulatory matters, including but not limited to alcoholic beverage and bingo licenses and violations
- Advises agency personnel on regulatory matters
- Reviews proposed policies, regulations, and legislation dealing with regulatory matters
- Advises the SC Law Enforcement Division on matters dealing with alcoholic beverages
- Administers the laws and regulations governing video poker and bingo
- Administers the Alcohol Beverage Code of Laws and regulations as they pertain to the issuance of all beer, wine and/or liquor licenses are processed
- Handles all reports of alcoholic beverage and video poker violations and bingo licensing

GENERAL COUNSEL

Criminal Investigations Section

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- Works with Attorney General and Local Solicitors by helping in the prosecution of cases identified for criminal prosecution by the department
- Cooperates with other state and federal law enforcement agencies in the investigation and prosecution of tax related crimes

- Provides training at the Criminal Justice Academy on white-collar crime investigation techniques

Legislative Services

- Assists Governor, legislators, and support groups
- Assists in determining fiscal impact of proposed legislation
- Performs liaison work with the General Assembly
- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Assists counties and municipalities with gross sales information for business license purposes, local option sales taxes, capital project sales tax, transportation tax, school district tax, and accommodation tax
- Works with the committee that oversees expenditures of accommodations tax revenue at the local level
- Monitors and assists in projection of revenue collections
- Assists the Department of Commerce with recruitment of industry to the state
- Prepares various monthly collection reports
- Performs function of taxpayer advocate
- Develops and prepares publications for the agency
- Maintains working relationships with the news media
- Develops and manages taxpayer education programs
- Publishes taxpayer education and informational publications
- Produces the annual report
- Handles Freedom of Information requests

Policy Section

- Prepares, recommends, and disseminates advisory opinions and informational bulletins
- Analyzes, recommends, and drafts revenue laws, and comments on proposed legislation
- Analyzes, recommends, and drafts regulations
- Provides informal technical advice and information to stakeholders
- Assists in educating stakeholders with regard to tax law and its changes through publications and presentations

Revenue Litigation Section

- Drafts final agency determinations and represents the agency in litigation dealing with revenue matters, included but not limited to tax assessments, tax refunds, collection and subpoenas, collection issues dealing with foreclosure, bankruptcy, probate, etc.
- Advise agency personnel on revenue issues
- Reviews proposed policies, regulations, and legislation involving revenue issues

INFORMATION RESOURCE MANAGEMENT

- Coordinates information technology direction for the agency
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security of mainframe computer databases, master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe microcomputer systems
- Performs computer audits and tracking of taxes
- Maintains voice and data networks
- Designs, produces and manages the inventory of forms
- Produces statistical, financial and management reports
- Recommends improvements to the laws administered
- Ensure a professionally trained staff of employees
- Continually improves the quality of services and products
- Provides guidance to foster compliance with revenue and regulatory laws

Taxes Administered by DOR

The following information includes excerpts from *A Tax Guide for Businesses* (May 1, 2001 Edition). The complete publication is located on the agency's website at www.sctax.org.

Some taxes are administered, collected, and distributed through the Department of Revenue. For others, such as local property tax, the Department is involved administratively in valuation and administration but the taxes are assessed and collected at the local level.

These descriptions are organized first by the major state taxes (sales and income taxes) and then alphabetically by the other state-level taxes DOR administers, at the end is a discussion of the property tax assistance DOR gives to local governments.

Sales & Use Taxes

Sales Tax

Enacted	1951
Statute	Title 12, Chapter 36
Rate	5% plus Local taxes
Distribution of Statewide 5% Tax	80% Education Finance Act 20% Education Improvement Act
FY 01-02 Collections	\$1,880,669,973

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina or on which no sales tax has been paid. The statewide sales and use tax rate is 5%. Counties may impose an additional 1% local option sales and use tax and 1% special local

taxes if voters in that county approve the tax. Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

The sales tax also applies to the fair market value of tangible personal property previously purchased by the retailer at wholesale (for resale), but used by the retailer or any other person withdrawing tangible personal property to be used and consumed by them. In addition to applying to items one normally thinks of as tangible personal property - furniture, appliances, and clothing for their own use. The sales and use tax also applies to communications like local telephone services, cable television services, satellite programming services, faxing services and paging services, as well as laundry and dry-cleaning services, accommodations, and electricity.

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircraft, motorcycles, trailers or semi-trailers pulled by a truck tractor, horse trailers, recreational vehicles and certain self-propelled light construction equipment.

The \$300 maximum tax also applies to the sale of musical instruments and office equipment sold to religious organizations

Use Tax

Enacted	1951
Statute	Title 12, Chapter 36
Rate	5% plus local taxes
Distribution of Statewide 5% Tax	80% Education Finance Act 20% Education Improvement Act
FY 01-02 Collections	\$124,242,086

Anyone who buys tangible personal property from out-of-state and brings it into South Carolina is responsible for paying a use tax at the rate of 5% plus any applicable local taxes on the sales price.

Contrary to popular belief, purchases of goods over the Internet or by catalog are not “tax free.” If you do not pay the South Carolina sales tax at the time of purchase, then you are responsible for payment of use tax on those items. If you paid tax to another state, then you may offset against the use tax the amount (up to 5%) paid to that other state.

Accommodations Tax

Enacted	1984
Statute	§ 12-36-920
Rate	2%
Distribution	Local Governments
FY 01-02 Collections	\$32,103,360

The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 5% sales tax (plus local taxes, if applicable).

Casual Excise Tax

Enacted	1982
Statute	§§ 12-36-1710 to-1740
Rate	5%
Distribution	80% Education Finance Act 20% Education Improvement Act
FY 01-02 Collections	\$ 16,146,172

South Carolina imposes a casual excise tax at the rate of 5% for the issuance of every title or other proof of ownership for motor vehicles, motorcycles, boats, motors and airplanes transferred between individuals.

Local Sales and Use Taxes

Local Sales & Use Tax

Twenty-six counties in South Carolina impose an additional 1% local sales and use tax. The combined sales tax rate in these counties is 6%.

Enacted	1991
Statute	§§ 4-10-10 et seq.
Rate	1%
Distribution	71% Property Tax Rollback 29% Counties/Municipality
FY 01-02 Collections	\$145,461,192

Local Capital Projects Sales Tax

Enacted	1997
Statute	§§ 4-10-300 et seq.
Rate	1%
Distribution	100% minus DOR Administration costs goes to County Treasurer to be used for project as outlined in the referendum
FY 01-02 Collections	\$42,077,666

A 1% local option sales and use tax may be adopted referendums for fund capital projects such as roads, bridges, public facilities, recreation facilities, sewer, and water projects. The tax may be in addition to the local option sales tax but may not be imposed with any other local option sales taxes.

Local Transportation Sales Tax

Enacted	1995
Statute	§ 4-37-30
Rate	1%
Distribution	100% minus DOR Administration costs goes to County Treasurer to be used for project as outlined in the referendum
FY 01-02 Collections	\$92,271

A local sales and use tax may be adopted by a county for local transportation needs, such as roads and bridges.

Local Schools Sales Tax

Enacted	1994
Statute	Act 588 of 1994
Rate	1%
Distribution	100% minus DOR Administration costs goes to County Treasurer to be used for project as outlined in the referendum
Enacted	1922
Statute	12-6-530
Distribution	State General Fund
FY 01-02 Collections	\$300,259,981
FY 01-02 Collections	\$6,559,421

The legislature has only approved this tax for Berkeley, Cherokee, Colleton, and Union counties. Only the voters of Cherokee County have approved this tax. For more information, see S.C. Rev. Rul. 96-9.

Income Taxes

The South Carolina Individual Income Tax revenue is derived from two major components: income taxes paid by individuals

Enacted	1927
Statute	Title 12, Chapter 6
Rate	2.5% to 7%
Distribution	State General Fund
FY 01-02 Gross Collections	\$2,339,242,684

as estimated taxes and payroll taxes collected by employers.

Individual Income Tax

South Carolina's income tax follows the federal income tax laws. South Carolina generally accepts the adjustments, exemptions and most deductions allowed on your federal return. Your federal taxable income is the starting point in determining your state income tax liability.

You may be required to file a South Carolina income tax return if you earn income in South Carolina and are required to file a federal return. Even if you are not required to file a federal return and you have taxes withheld from your wages, you should file a state income tax return in order to obtain a refund. For calendar year taxpayers, individual income tax returns are due on April 15 of each year. Taxpayers who file electronically may file and pay income taxes by May 1.

Estimated Individual Income Tax Payments

Declaration of estimated tax is the method you use to pay tax on income that is not subject to withholding. This includes income from self-employment, interest, dividends, alimony, rent, capital gains and prizes. You may also have to pay estimated tax if enough tax is not being withheld from your salary, pension or other income. Generally you should make estimated tax payments if you figure your estimated tax liability will be \$1000 or more. If your estimated tax liability will exceed \$1000, you must pay in at least 90% of the tax to be shown on your current income tax return or 100% of the tax shown on your last year's income tax return, whichever is less.

The 100% rule is modified to be 110% of last year's tax liability for an individual with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year.

Estimated tax payments are due April 15, June 15, September 15 and January 15 for calendar year taxpayers.

Job Development Credits

Enacted	1995
Statute	Title 12, Chapter 10
Rate	Credit
Distribution	State General Fund Withholding Tax
FY 01-02 Credits Paid	\$46,450,003

Employers who create at least 10 jobs and capital investment in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement. Retraining credits may also be approved for other employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. The Department administers the credit applications.

Corporate Income Taxes

The tax rate on South Carolina net corporate income is 5%. The starting point in determining South Carolina taxable income is the corporation's federal taxable income.

Enacted	1927
Statute	Title 12, Chapter 6
Rate	5%
Distribution	State General Fund
FY 01-02 Collections	\$110,835,520

Corporate License Fee

Enacted	1922
Statute	12-20-50 to 12-20-100
Rate	\$1 per \$1000 in capital stock and paid in surplus minimum \$25 annual license fee
Distribution	State General Fund
FY 01-02 Collections	\$59,171,873

For most corporations, the license fee rate is .001% of the corporation's . The capital stock and paid in surplus accounts (plus \$15) are subject to this tax. The minimum license fee is \$25 .Refer to Title 12, Chapter 6 for more detailed information.

Other Taxes and Licenses Administered by DOR (alphabetically listed)

Admissions Tax

Enacted	1923
Statute	§§ 12-21-2410 to -2575
Rate	5%
Distribution	Fishing Piers > DNR Tourism Areas > half each to Coordinating Council and local governments Remaining State General Fund
FY 01-02 Collections	\$27,735,410

Admissions tax must be collected by all places of amusement when an admission price has been charged. The tax is 5% of the paid admissions. If you operate a place of amusement, you must obtain an admissions tax license. There is no charge for the license. You may also be required to obtain a retail sales tax license.

Aircraft Tax

Enacted	1976
Statute	12-37-2410 to 12-37-2490
Rate	Assessment based on average statewide millage rate
Distribution	State General Fund
FY 01-02 Collections	\$2,832,602

All airline companies operating in the State shall make an annual property tax return on or before the 15th day of April in each year for the preceding calendar or fiscal year of their flight

equipment to the department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

Alcoholic Liquors Tax and License

Enacted	1935
Statute	Title 61
Rate	See below
Distribution	State General Fund; Local Option Permits distributed to local government.
FY 01-02 Collections	\$52,386,760

The alcoholic liquors tax is imposed on all manufacturers, wholesalers and retailers of alcoholic liquors. Anyone selling alcoholic liquors must apply to the Department of Revenue for a license.

A \$100 filing fee must be submitted with the application. The license fees are:

- Y Manufacturer's License
\$50,000 every two years
- Y Wholesaler's License
\$20,000 every two years
- Y Retailer's License
\$1,200 every two years
- Y Business Mini-Bottle License
\$1,500 every two years
- Y Nonprofit Organization Mini-Bottle License
\$1,500 every two years
- Y Business and Nonprofit Organization
 Cooking License \$50 every two years
- Y Sunday Local Option Permit
\$150 per Sunday
OR
- Y Sunday Local Option Permit
\$3000 for 52-week period

Y Registered Producer's Certificate of
 Registration \$200 every two years

Y Producer Representative's Certificate of
 Registration \$50 every two years

Y 24-hour Mini-Bottle License for Nonprofit
 Functions \$35 per day

Y 24-hour Nonprofit Organization License to
 Sell from Large Bottles \$35 per day

Manufacturers, wholesalers and retailers must pay tax on alcoholic liquors as follows:

Excise Tax

- Per 8 ounces of alcohol \$.17

- Mini-bottle \$.25

- Per liter \$.71825

Standard case (wholesalers) \$1.81

Standard case (payable by retailers to
wholesalers) \$2.99

Standard case (additional tax paid by
wholesalers) \$.56

Surtax 9%

Alcohol - Beer and Wine Tax and License

Enacted	1933
Statute	Title 61
Rate	See below
Distribution	State General Fund; revenue from 7 day permits to Local Governments
FY 01-02 Collections	\$90,505,951

All wholesale distributors, retailers, breweries and wineries doing business within South Carolina are required to be licensed by the Department of Revenue.

New businesses must pay a \$200 filing fee with the license application in addition to the appropriate license fees:

Wholesalers \$2,000 every two years

Retailers \$400 every two years

Certificate of Registration for Breweries and Wineries \$200 every two years

Winery/Brewery Application \$200 every two years

If a winery uses its own grapes and located in South Carolina \$10 every two years

Special Functions/Fair Permits \$10 daily up to 15 days

7-day beer and wine retail permits \$2,000 every two years

7-day beer and wine retail permits for businesses which close on Saturday for religious reasons \$500 every two years

Brew pubs \$2,000 every two years

Temporary beer and wine Permits \$25 for up to 120 days

Wholesale distributors are required to pay beer and wine tax, the tax rates are:

Beer per Ounce \$0.06

Wine U.S. Sized Containers:

- Per 8 oz. up to 1 gallon \$0.06

- Per gallon \$0.90

- Additional tax per 8 oz \$0.12

- Additional tax per gallon \$0.18

Wine Metric Sized Containers:

- Per liter \$0.2535

- Additional tax per liter \$0.0507

Bank Tax

Enacted	1937
Statute	12-11-10 to 12-11-60
Rate	4.5% of entire net income
Distribution	State General Fund
FY 01-02 Collections	\$12,635,378

All banks engaged in business in South Carolina are required to register and pay the annual bank tax. The tax is 4.5% of SC net income. Banks are required to make estimated tax payments as required for corporations. Estimated payments are not required for taxpayers whose estimated tax is less than \$100.

Bingo Tax

Enacted	1982
Statute	12-39-10
Rate	\$.165 /\$1; \$.05 for class F; \$0 for class C
Distribution	26% to charity sponsor 74% > \$928,000 Division on Aging Senior Citizen Centers 7.05% Division on Aging 20.8% PRT 72.15% State General Fund License fees: State General Fund
FY 01-02 Collections	\$ 13,221,106

Nonprofit groups organized for fraternal, religious or charitable purposes which have

been certified as tax exempt by the Internal Revenue Service and domiciled in South Carolina for at least three years may conduct bingo in South Carolina.

Type of License

Class AA	\$4,000
Class B	\$1,000
Class C	No Cost
Class D	\$100 (10 days or less)
Class D	\$200 (more than 10 days)
Class E	\$500

Class AA and B organizations must designate a promoter, who must be licensed. If a Class C organization hires a promoter, that promoter must also be licensed.

The promoter’s license is \$1,000 annually. Each organization licensed to operate bingo must file quarterly financial reports and a list of bingo winners of \$1,000 or more.

A bingo operation may take in only two times more in gross proceeds than the prize for that session. Amounts in excess of this limit are subject to a tax equal to the amount of the excess in addition to all other bingo license fees and taxes.

Business License Tax on Tobacco

Enacted	1923
Statute	12-21-610 to 12-21-810
Rate	\$.07/pack of 20 5% all other tobacco products
Distribution	State General Fund
FY 01-02 Collections	\$ 29,278,475

The business license tax applies to all tobacco products sold in South Carolina. All persons selling, purchasing, distributing or importing tobacco products in South Carolina are required to pay the business license tax. The tax is paid only once. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

The tax rates on tobacco products are:

Cigarettes
3.5 mills/cigarette
(7 cents/pack of 20)

All other tobacco products
5% of manufacturers’ prices

Every person first receiving untaxed cigarettes for sale or distribution in South Carolina must file a monthly report and remit the cigarette tax.

A discount for timely filing cigarette returns and paying the tax due is 3.5% of the tax due.

Private Carlines Property Tax

Enacted	1976
Statute	12-37-2110 to 12-37-2190
Rate	9.5%
Distribution	State General Fund
FY 01-02 Collections	\$3,187,061

Every person whose private cars are operated upon the railroads in this State at any time during a calendar year shall file with the department on or before April 15, a report setting forth specifically the information prescribed by the department to enable it to make the assessment.

Coin Operated Devices

Enacted	1939
Statute	Title 12 Chapter22
Rate	See below
Distribution	State General Fund
FY 01-02 Collections	\$1,639,268

If you manufacture, distribute, or own coin-operated devices or machines, you must pay the coin-operated device tax. If you own coin-operated machines, you must obtain an owner/operator's license. The owner/operator's license fee is equivalent to

the highest fee for any machines owned or operated in your business. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

The owner/operator's license tax is:

- \$50 for Type 1 machines
- \$200 for Type 2 machines
- \$2,000 for Type 3 machines
- \$50 for billiard and other tables.

The license on each machine is renewable on June 1 and expires May 31 two years later. The tax rates are:

- Type 1 (Juke boxes, kiddy rides): \$50
- Type 2 (Video games without free play feature; crane machines; pinball games with free play feature, non-payout pin table type): \$200
- Type 3 (Video games; in-line pin games of non-payout type with free play feature): \$4,000
- Billiard, pocket billiard, foosball table, bowling tables or skeeball tables operated for profit: \$50

(NOTE: These machines are not required to be coin-operated to be subject to the tax.)

A seasonal license valid from April 1 to September 30 is available at one-fourth the biennial license tax. This license is nonrefundable. Counties and municipalities may also levy a license tax on coin-operated devices

Controlled Substance Tax

Enacted	1993
Statute	12-21-5090 to 12-21-6050
Rate	See below
Distribution	State General Fund

FY 01-02 Collections	\$16,422
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No dealer may possess any marijuana or controlled substance upon which a tax is imposed unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia. The department has adopted a uniform system of providing, affixing, and displaying official stamps, official labels, or other official indicia for marijuana and controlled substances on which a tax is imposed.

A tax is imposed on marijuana and controlled substances as defined in Section 12-21-5020 at the following rate:

- on each gram of marijuana, or portion of a gram, three dollars fifty cents;
- on each gram of controlled substance, or portion of a gram, two hundred dollars;
- on each fifty dosage units of a controlled substance that is not sold by weight, or portion of fifty dosage units, two thousand dollars.

Deed Recording Fee

Enacted	1923
Statute	§§ 12-24-10 to 12-24-150
Rate	\$1.85/\$500 value
Distribution	\$1 - State General Fund \$.10 - Heritage Land Trust \$.20 SC Housing Trust \$.55 County General Fund
FY 01-02 Collections	\$43,101,706

The County Clerk of Court or Register of Deeds imposes a recording fee when any lands, tenements or other realty is transferred to another person. The fee is \$1.85 for each \$500 of the realty's value. The value is the consideration paid or to be paid in money or money's worth for the realty.

Dry Cleaning Facility Registration Fees and Surcharges

Enacted	1995
Statute	44-56420
Rate	See below
Distribution	Special Fund for environmental cleanup from dry cleaning operations
FY 01-02 Collections	\$653,848

Owners of dry-cleaning facilities must pay registration fees for each of their "wet-site" locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year and are computed as follows:

Number of Employees Registration Fee

1-4	\$750
5-10	\$1,500
11 or more	\$2,250

Fees may be paid on an annual or quarterly basis.

An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state perchloroethylene (tetrachloroethylene) and Stoddard (petroleum) solvent.

A person importing or producing one of these solvents must register with the Department of Revenue for purposes of remitting the surcharge and pay a \$30 registration fee.

The surcharge imposed is \$10 a gallon on perchloroethylene and \$2 a gallon on Stoddard solvent.

Electric Power Tax

Enacted	1931
Statute	§§ 12-23-10 to -130
Rate	\$.0005
Distribution	General Fund
FY 01-02 Collections	\$23,074,793

Every person who sells electric power for resale and every public utility and cooperative that sells electric power to the consumer must pay an electric power tax. The tax does not apply to electric power purchased from vendors previously taxed under the statute. The tax is 5/10 of one mill (.0005) upon each kilowatt-hour of electric power sold.

Emergency Services – 911 – User Fee

Enacted	1996
Statute	Title 23, Chapter 47
Rate	See Below
Distribution	Distributed to State Treasurer: 39.8% -used for operating 911 system 58.2 % -used for maintaining system 2%-independent auditor
FY 01-02 Collections	\$10,186,896

Every local telephone subscriber served by a 911 system is liable for the 911 charge imposed. The maximum 911 charges that a subscriber may be billed for an individual local exchange access facility must be in accordance with the following scale:

- Tier I - 1,000 to 40,999 access lines - \$1.50 for start-up costs, \$1.00 for on-going costs.
- Tier II - 41,000 to 99,999 access lines - \$1.00 for start-up costs, \$.60 for on-going costs.
- Tier III - more than 100,000 access lines - \$.75 for start-up costs, \$.50 for on-going costs

Start-up includes a combination of recurring and nonrecurring costs and up to a maximum of fifty local exchange lines an account.

Estate Tax

Enacted	1922
Statute	Chapter 12, Title 16
Rate	Credit for state taxes

	shown on federal return
Distribution	State General Fund
FY 01-02 Collections	\$63,626,005

The estate tax is on the privilege of transferring property at death. The State Estate Tax is the amount of credit for state death taxes allowed on the Federal Estate Tax return. The State Estate tax return is due nine months after the date of death.

Federal legislation has been enacted that would phase out the federal level estate tax, and therefore the state credit/tax.

EFFECTIVE 2005, THE ESTATE TAX IS REPEALED

Forest Renewal & Forest Product Assessment Taxes

Enacted	1922
Statute	§§ 48-28-10 to 48-28-100 § 48-30-10 to 48-30-80
Rate	See below
Form	L-2012
Distribution	Forest Renewal Fund
FY 01-02 Collections	\$ 660,329

The forest renewal tax is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. The tax is paid quarterly on the 25th of the month following the end of the quarter. Processors are required to maintain product records for three fiscal years.

The tax rates are:

Softwood products measured in board ft. 50¢ per 1,000-board ft.

Softwood products measured in cords 25¢ cents per cord

Hardwood products measured in board ft. 25¢ per 1,000-board ft.

Hardwood products measured in cords 7¢ cents per cord

Indigent Health Care - Hospital Tax

Enacted	1989
Statute	§§ 12-23-810 to 12-23-840 and Title 44 Ch. 6
Rate	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide.
Distribution	Medical Expansion Fund Up to 245,000 dollars to reimburse the Office of Research and Statistics of the State Budget and Control Board and hospitals for the cost of collecting and reporting data
FY 01-02 Collections	\$41,640,187

The Indigent Care Funds was established to assist citizens who cannot afford to pay for hospital care because of inadequate financial resources or catastrophic medical expense patients.

Low-level Radioactive Waste Tax

Enacted	1983
Statute	Chapter 48, Title 46
Rate	\$235
Distribution	5% Barnwell County 95% Children's Endowment Education Fund
FY 01-02 Collections	\$45,243,312

A tax is levied on the disposal of low-level radioactive waste at the facility in Barnwell County for long-term disposal. The tax is \$235 per cubic foot of low-level radioactive waste disposed of into the State of South Carolina.

Motor Fuel Tax

Enacted	1922
Statute	12-24-110 to 12-24-2490
Rate	\$.1675/gallon
Distribution	\$.16 Dep't of Transportation \$.005 DHEC \$.0025 Petroleum Inspection Fee
FY 01-02 Collections	\$456,166,348

A motor fuel tax of 16 cents per gallon is imposed upon all gasoline used or consumed in this state and upon all diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles.

All suppliers and importers doing business in South Carolina are responsible for collecting the tax and reporting and remitting it to the Department of Revenue.

Terminal suppliers, permissive suppliers, terminal operators, exporters, transporters, importers and tank-wagon operators are required to obtain a license before operating and paying applicable fees.

Retail License Fee

Enacted	1951
Statute	12-36-510
Rate	\$20 or \$50 at the time of application
Distribution	General Fund
FY 01-02 Collections	\$865,728

Before engaging in business in SC every retailer shall obtain a retail license for each permanent branch, establishment, or agency and pay a license tax of fifty dollars for each retail license

at the time of application. Every artist and craftsman selling at arts and crafts shows and festivals, products they have created or assembled, shall obtain a retail license and pay a license tax of twenty dollars at the time of application. This license may be used only for one location at a time. Every retailer operating a transient or temporary business within this State shall obtain a retail license and pay a license tax of fifty dollars at the time of application. This license may be used only for one location at a time.

Savings & Loan Tax

Enacted	1957
Statute	12-13-30
Rate	6% of net income
Distribution	General Fund
FY 01-02 Collections	\$4,267,458

Every association located or doing business within this State shall pay an income tax measured by its net income from all sources, except for income from municipal, state, or federal bonds or securities exempted by law from the tax, including interest earned on deposits at the Federal Home Loan Bank of Atlanta, or its successors, for those savings and loan associations which meet the qualified thrift lender test set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (P.L. 101-73), as amended. The tax is six percent of the net income.

This income tax is in lieu of other taxes on such associations, except use taxes, documentary stamp taxes and taxes on real property.

Solid Waste Excise Tax

Enacted	1991
Statute	44-96-120 to 44-96-220
Rate	\$.08 /gallon oil \$2/tire \$2/battery
Distribution	Solid Waste Management Fund (to local governments)

FY 01-02 Collections	\$8,299,480
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Retailers of tires and batteries and wholesalers of appliances and motor oil are required to report and pay the solid waste excise tax on the sale of these items. The tax is \$2 per tire, battery and appliance sold and eight cents for each gallon of motor oil sold.

2000-2001 5/6

Telephone Service Tax (900/976)

Enacted	1997
Statute	12-.36-2645
Rate	10%
Distribution	General Fund
FY 01-02 Collections	\$10,555

A sales and use tax on the gross proceeds accruing or proceeding from the business of providing 900/976 telephone service except that the applicable rate of the tax is ten percent.

Local Government Property Tax Assistance

Local Real Property Taxes

Property taxes are generally assessed and collected by local governments, but the Department of Revenue assesses and collects some property taxes and oversees all property tax assessments to ensure equitable and uniform assessment throughout the state. Real property is subject to property taxes. Personal property used in business and certain personal property used for personal purposes such as motor vehicles, boats and airplanes are subject to property taxes. Businesses must report business personal property to the Department of Revenue. There is no state or local tax on intangible personal property or inventories.

Each class of property is assessed at a ratio unique to that type of property. The assessment ratio is applied to the market value of the property to determine the assessed value of the property. Each county, municipality or other taxing entity then applies its millage rate to the assessed value to determine the tax due. A mill is a unit of monetary value, equal to one-tenth of a cent, or one-thousandth of a dollar (.001).

For example, if the millage rate is 200 mills and the assessed value of the property is \$1,000, the tax on that property is \$200.

Real and personal property of manufacturers, utilities, railroads, carlines and airlines and business personal property of merchants is assessed by the Department of Revenue. The county assessor assesses all other real property.

The county auditor assesses all other personal property.

Assessment Ratios

The following assessment ratios are applied to the value of the property to determine the assessed value for purposes of taxation:

- Manufacturing Property- 10.5% of FMV
- Utility Property-10.5% of FMV
- Railroads, Private Carlines, Airlines and Pipelines-9.5% of FMV
- Primary Residences-4.0% of FMV
- Agricultural Property (privately owned) - 4.0% of use value
- Agricultural Property (corporate owned) - 6.0% of use value
- Other real estate- 6.0% of FMV
- Personal property-10.5% of income tax depreciated value. (scheduled to be reduced by .75% year starting in 2002, to a level of 6% by 2006)

Business Personal Property

Enacted	1962
Statute	10.5% of net depreciated value
Rate	Local Millage
Collection & Distribution	Local Governments
FY 01-02 Collections	(Local)

All businesses assessed by the Department of Revenue are required to file an annual business personal property return with the Department.

All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation.

Motor Carrier Property Tax

Enacted	1997
Statute	12-37-2810 to 12-37-880, Article 23
Rate	Fair market value for the motor vehicles and an assessment ratio of nine and one-half percent
Distribution	Local Government
FY 01-02 Collections	\$15,483,673

Motor carriers must file an annual property tax return with the Department of Revenue no later than June 30 for the preceding calendar year and remit one-half of the tax due or the entire tax due as stated on the return.

Legislative Summary 2002

The 2002 South Carolina Legislature passed several bills affecting the activities of DOR. For further information on the bills below visit our website at www.sctax.org and click on Publications.

House Bill 3014	Nonresident registration of vehicles
House Bill 3163	Rehabilitation Credit
House Bill 3286	Returned check - Service charge increase
House Bill 3601	Vacation rental legal residence designation
House Bill 3633	Delinquent tax sales by municipality
House Bill 3663	Ordering of federal credits for estate tax purposes
House Bill 3851	Redefines tourist - Local Accommodations Tax Expenditures
House Bill 4337 (Sec. 3)	HAZMAT deduction
House Bill 4337 (Sec. 4A)	Increase in sales tax discount for electronic filing
House Bill 4337 (Sec. 4B)	Lowering of EFT threshold
House Bill 4337 (Sec. 4C)	Elimination of private institutions for GEAR
House Bill 4386	Personal representative can represent estate to qualify for Homestead Exemption
House Bill 4426	Discounts - Retail Liquor Stores Lottery tickets - Sales in retail liquor stores
House Bill 4464	Florence County millage increase
House Bill 4465	Florence County school millage increase
House Bill 4548 (Sec. 1-3)	Brownfield legislation Fee investments
House Bill 4548 (Sec. 4)	Tax credit for cleanup-50% not to exceed \$50,000
House Bill 4548 (Sec. 5)	Jobs tax credit increase of \$1,000
House Bill 4548 (Sec. 6)	Brownfields Voluntary Cleanup Program - Property tax exemption
House Bill 4695	Conformity - Income
House Bill 4879	Codification of Part IB provisos

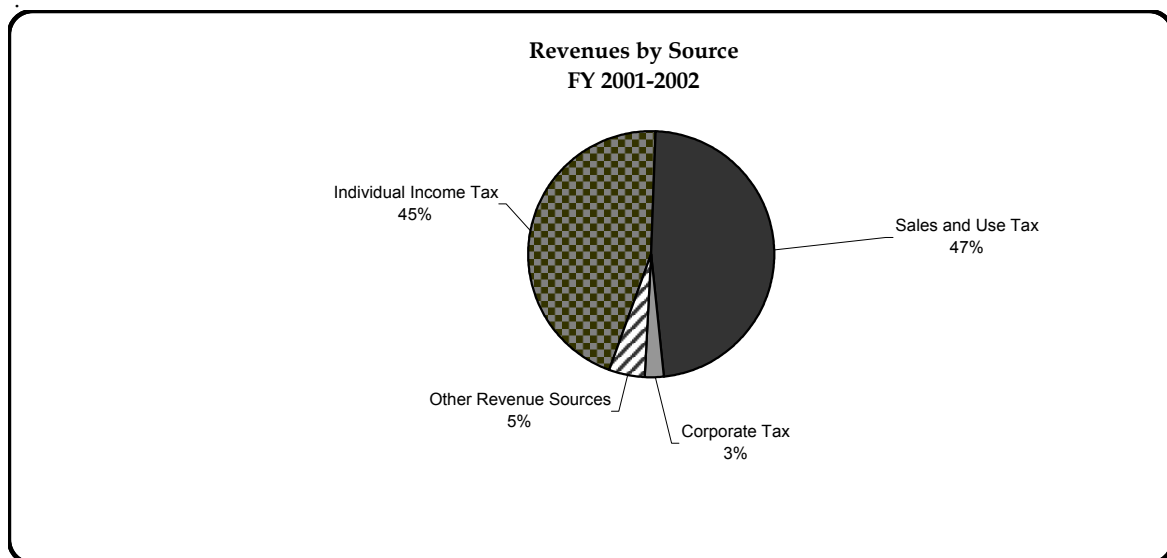
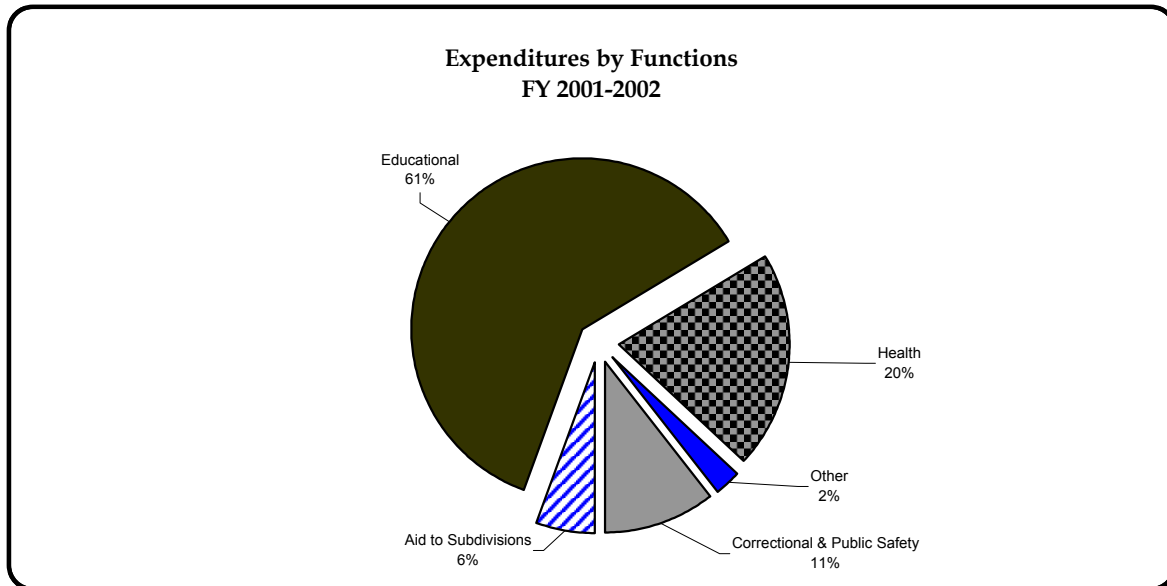
House Bill 4883	Great Pee Dee designated as Scenic River
House Bill 5191	Dillon County school millage
House Bill 5238	Dillon County millage
Senate Bill 204	Family Privacy Protection Act - established
Senate Bill 290	Government owned telecommunications service providers
Senate Bill 297	Deed recording fee – portion credited to S C Conservation Bank Trust Fund
Senate Bill 852 (Sec. 1)	Simplified fee – extension to five years to complete project
Senate Bill 852 (Sec. 2)	Simplified fee – sixty day extension
Senate Bill 852 (Sec. 3)	Big fee – summary document
Senate Bill 852 (Sec. 4)	Little fee – summary document
Senate Bill 852 (Sec. 5)	Simplified fee – summary document
Senate Bill 852 (Sec. 6)	Streamlined Sales Tax
Senate Bill 852 (Sec. 7A)	Little fee – extension to five years to complete project
Senate Bill 852 (Sec. 7B)	Little fee – sixty day extension
Senate Bill 852 (Sec. 7C,D)	Big fee – five year extension to complete project
Senate Bill 852 (Sec. 7E)	Big fee – sixty day extension
Senate Bill 852 (Sec. 7F)	DOR auditing of JDCs
Senate Bill 852 (Sec. 7G)	JDC expenditures include apprenticeship programs
Senate Bill 852 (Sec. 7H)	JDCs application fee of \$1,000 to DOR
Senate Bill 852 (Sec. 7I)	Nonprofit housing property tax exemption
Senate Bill 852 (Sec. 8)	Due date of installment payments – Corporate extensions – installment payment on license fees
Senate Bill 852 (Sec. 9)	Debt Setoff – “Claimant Agency” expanded
Senate Bill 852 (Sec. 10)	Preliminary index of taxpaying ability date changed
Senate Bill 852 (Sec. 11, 12)	Prepaid wireless effective date and clarification of tax
Senate Bill 852 (Sec. 13)	Responsible party for local sales and use tax
Senate Bill 852 (Sec. 14)	Investment Credit Property Basis Reduction – technical correction
Senate Bill 852 (Sec. 15)	Certification for 4% legal residence assessment ratio - clarified

Senate Bill 852 (Sec. 16)	Bingo
Senate Bill 852 (Sec 17)	Industrial park filing requirements
Senate Bill 852 (Sec. 18)	Joint Committee on Taxation - established
Senate Bill 852 (Sec. 19)	Withdrawals from College Investment Program subject to tax – contributions deductible
Senate Bill 852 (Sec. 20)	Relocation expenses of corporate headquarters eligible for JDCs
Senate Bill 852 (Sec. 22)	Debt service on bonds for capital project sales tax
Senate Bill 852 (Sec. 22E)	Vote on reimposition of capital project sales tax
Senate Bill 886	Distressed counties for jobs tax credit – Rural Infrastructure Fund
Senate Bill 1005	Mailing of reassessment notices by October 1 – ninety days to appeal
Senate Bill 1047	Liquor and wine tasting – retail liquor stores
Senate Bill 1052	Marion County millage
Senate Bill 1131	Richland County School District Tax
Senate Bill 1195	Pickens County School District Tax
Senate Bill 1288	Lexington County watercraft tax
Senate Bill 1313	York County additional millage

South Carolina General Fund Revenues and Expenditures

FY 2001-2002

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled \$ 4,929,959,859 for fiscal year 2001-2002. The Department of Revenue (DOR) collected 91% of this amount. The following charts depict the sources of General Fund Revenues and the services that the dollars were spent on.



Source: State of South Carolina Comptroller General's Office-Press Release
Budgetary General Fund Report-Fiscal Year Ended June 30, 2002

South Carolina Department of Revenue
Agency Budget
FY 2001-2002

Major Object Classification	General Fund Appropriations	Other Funds Appropriations	Total Appropriations	Total Expenditures	Balance
Personal Service	\$23,019,661	\$1,296,082	\$24,315,743	\$24,125,880	\$189,863
Contractual Services	1,465,545	3,190,294	4,655,839	4,478,093	177,746
Supplies & Materials	840,114	2,880,135	3,720,249	3,654,006	66,243
Fixed Charges & Contributions	616,821	2,530,742	3,147,563	3,133,219	14,344
Travel	366,532	341,503	708,035	681,709	26,326
Equipment	102,052	412,024	514,076	499,511	14,565
Permanent Improvements	50,000	15,000	65,000	65,000	0
Employer Contributions	6,300,144	199,521	6,499,665	6,483,003	16,662
Purchase of Evidence	206	39,150	39,356	25,355	14,001
Other	2,314	9,320	11,634	913	10,721
Total	\$32,763,389	\$10,913,771	\$43,677,160	\$43,146,689	\$530,471

General Fund Appropriation carried forward to FY03 : \$17,966
General Fund Appropriation(s) lapsed FY02: \$78,140
Other funds carried forward to FY03: \$88,456

Footnote:

State agencies may carry unused funds forward for use or other disposition in subsequent periods.

South Carolina Department of Revenue Fiscal Year Revenue Collections by Type

Revenue Source	FY 2000-01	FY 2001-02	Difference (\$)	Change (%)
General Fund Revenues:				
Sales And Use Tax	1,988,519,948	2,004,912,059	\$16,392,111	0.82%
Casual Excise Tax	16,476,005	16,146,172	(329,833)	-2.00%
Net Individual Income Tax**	2,126,720,825	1,920,184,155	(206,536,670)	-9.71%
Net Corporation Income Tax**	180,653,216	110,835,520	(69,817,696)	-38.65%
Admissions Tax	25,443,028	25,736,328	293,300	1.15%
Aircraft Tax	3,996,070	2,832,602	(1,163,468)	-29.12%
Alcoholic Liquors Tax	49,824,290	48,535,515	(1,288,775)	-2.59%
Bank Tax	9,357,172	12,635,378	3,278,206	35.03%
Beer & Wine Tax	89,073,820	90,505,951	1,432,131	1.61%
Bingo Tax	6,847,564	6,675,607	(171,957)	-2.51%
Business License Tax	29,366,101	29,278,475	(87,625)	-0.30%
Coin Operated Devices Tax	2,508,702	1,639,268	(869,434)	-34.66%
Controlled Substance Tax	11,075	16,422	5,347	48.28%
Corporation License Tax	64,432,074	59,171,873	(5,260,201)	-8.16%
Departmental Revenue /Rental Cars	540,502	765,395	224,893	41.61%
Deed Recording Fees	31,949,533	33,155,159	1,205,626	3.77%
Electric Power Tax	23,500,854	23,074,793	(426,061)	-1.81%
Estate Tax	49,487,886	63,621,982	14,134,096	28.56%
Motor Carrier Fees	22,354	4,023	(18,331)	-82.00%
Petroleum Inspection Fee	7,916,562	13,847	(7,902,715)	-99.83%
Private Car Lines Tax	3,185,988	7,922,323	4,736,335	148.66%
Retailer's License Tax	895,904	3,187,061	2,291,157	255.74%
Savings And Loan Association Tax	2,299,239	865,728	(1,433,512)	-62.35%
Soft Drinks Tax	6,283,037	4,267,458	(2,015,579)	-32.08%
General Fund Revenues	\$4,719,311,750	\$4,465,983,095	(\$253,328,656)	-5.37%
Earmarked Revenues:				
Accommodations Tax - Counties	32,204,037	32,103,360	(100,677)	-0.31%
Admissions Tax - DNR	30,748	34,279	3,531	11.48%
Admissions Tax - DOC	1,068,525	982,424	(86,101)	-8.06%
Admission Tax - Counties	1,068,525	982,379	(86,146)	-8.06%
Alcohol Beverage Lic. - Local Gov.	3,506,875	3,851,245	344,370	9.82%
Bingo Tax - Division On Aging	1,552,413	1,536,395	(16,018)	-1.03%

Revenue Source	FY 2000-01	FY 2001-02	Difference (\$)	Change (%)
Bingo Tax - PRT	1,782,256	1,735,230	(47,026)	-2.64%
Bingo Tax - Charities	3,229,485	3,273,874	44,389	1.37%
Casual Excise Expend.- DNR	75,039	58,239	(16,800)	-22.39%
Commercial Nuclear Waste	15,218,179	45,243,312	30,025,133	197.30%
Deed Recording -Heritage Land Trust	9,584,860	9,946,548	361,688	3.77%
Drycleaning Facility Fees	775,299	653,848	(121,450)	-15.66%
Education Improvement Fund	506,114,531	502,237,798	(3,876,733)	-0.77%
Environmental Impact Fee - DHEC	15,842,346	15,409,717	(432,628)	-2.73%
Estate Tax - Probate Judges	376,342	442,374	66,032	17.55%
Forest Renewal Tax - Forestry Comm.	887,819	660,329	(227,490)	-25.62%
Gasoline/Motor Fuel	449,570,131	456,166,348	6,596,216	1.47%
Highway Use Tax - Highway Dept	164	-7,934	(8,098)	-4925.88%
Indigent Care Fund	27,633,621	41,640,187	14,006,566	50.69%
Local Option Sales Tax	191,293,466	194,306,883	3,013,417	1.58%
Motor Carrier Property Tax	14,536,428	15,469,825	933,397	6.42%
Nursing Home Franchise Fees	0	5,754,964	5,754,964	#N/A
Public Utility Assessments	6,448,783	6,456,281	7,498	0.12%
Sales Tax-Aviation-Commerce	699,336	696,693	(2,643)	-0.38%
Solid Waste Management Tax	8,229,480	8,054,057	(175,423)	-2.13%
Charleston Re-Dev. Authority.	3,835,130	3,065,878	(769,253)	-20.06%
911 Access	8,418,504	10,186,896	1,768,391	21.01%
State Rural Infrastructure Fund	1,453,179	1,982,434	529,255	36.42%
Property Tax Relief - Income	371,531,165	429,058,529	57,527,363	15.48%
Property Tax Relief - Corp	32,437,931	32,106,494	(331,436)	-1.02%
Total Earmarked Revenues	\$1,709,404,597	\$1,824,088,885	\$114,684,288	6.71%
Total Revenue Collections	\$6,428,716,347	\$6,290,071,979	-\$138,644,368	-2.16%

Footnotes:

*Tax collections in this table may differ from totals in other tables due to timing differences.

** Adjusted for Property Tax Relief Allocations

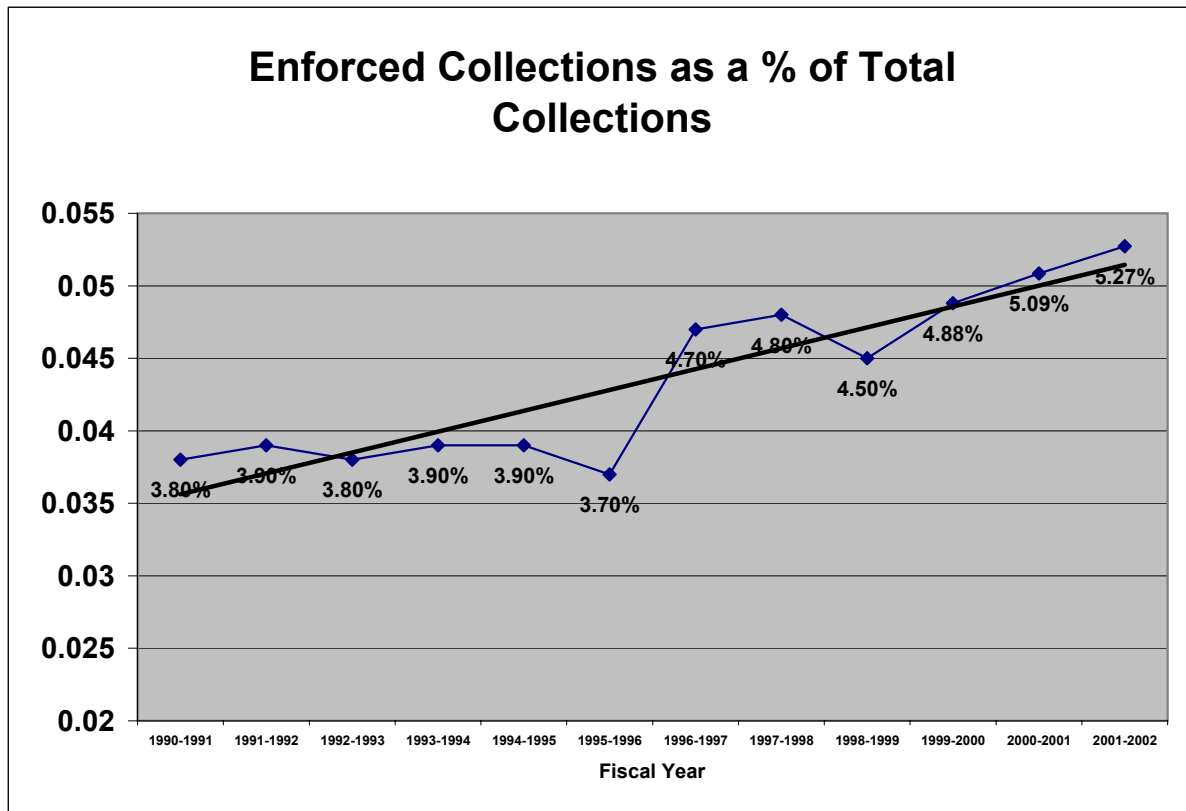
South Carolina Department of Revenue

Enforced Collections

FY 2001-2002

Over 94% of the individuals and businesses in South Carolina pay their taxes and other government debts in a timely fashion. When these entities do not meet their financial obligations to the government, DOR will attempt to collect these debts using several enforcement methods.

Type of Enforcement Action	Number of Items	Amount
Audits	52,472	\$54,625,279
Payment on Delinquent Tax Notices	179,170	118,527,614
Refund Reductions	82,351	36,396,215
Debt Setoff for Other Agencies' Debt	192,613	47,532,516
Debt Setoff for DOR Debt	46,259	10,376,258
Payment on Receivables (Warrants, Liens, & etc.)	183,947	64,210,274
Total	736,812	\$331,668,155



Comparison of State Individual Income Tax Rates

(Tax rates for tax year 2002 -- as of January 1, 2002)

State	--Tax Rates--		# of Brackets	--Income Brackets--		--Personal Exemption--			Fed. Tax
	Low	High		Low	High	Single	Married	Child.	Ded.
Alabama	2.00	- 5.00	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska	No State Income Tax								
Arizona	2.87	- 5.04	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
Arkansas	1.00	- 7.00 (e)	6	2,999	- 25,000	20 (c)	40 (c)	20 (c)	
California (a)	1.00	- 9.30	6	5,748 (b)	- 37,225 (b)	79 (c)	158 (c)	247 (c)	
Colorado	4.63		1	----Flat rate----		-----None-----			
Connecticut	3.00	- 4.50	2	10,000 (b)	- 10,000 (b)	12,000 (f)	24,000 (f)	0	
Delaware	2.20	- 5.95	7	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.00	- 6.00	6	750 (g)	- 7,000 (g)	2,700	5,400	2,700	
Hawaii	1.40	- 8.50	8	2,000 (b)	- 40,000 (b)	1,040	2,080	1,040	
Idaho	1.60	8 8.20	8	1,087 (h)	- 21,730 (h)	3,000 (d)	6,000 (d)	3,000 (d)	
Illinois	3.00		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.40		1	----Flat rate----		1,000	2,000	1,000	
Iowa (a)	0.36	- 8.98	9	1,211	- 54,495	40 (c)	80 (c)	40 (c)	*
Kansas	3.50	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.00	- 6.00	5	3,000	- 8,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.00	- 6.00	3	10,000 (b)	- 50,000 (b)	4,500 (j)	9,000 (j)	1,000 (j)	*
Maine (a)	2.00	- 8.50	4	4,150 (b)	- 16,500 (b)	2,850	5,700	2,850	
Maryland (a)	2.00	- 4.80	4	1,000	- 3,000	2,400	4,800	2,400	
Massachusetts	5.30		1	----Flat rate----		4,400	8,800	1,000	
Michigan (a)	4.10	(j)	1	----Flat rate----		3,000	6,000	3,000	
Minnesota (a)	5.35	- 7.85	3	1,870 (k)	- 61,461 (k)	3,000 (d)	6,000 (d)	3,000 (d)	
Mississippi	3.00	- 5.00	3	5,000	- 10,000	6,000	12,000	1,500	
Missouri	1.50	- 6.00	10	1,000	- 9,000	2,100	4,200	2,100	*(s)
Montana (a)	2.00	- 11.00	10	2,200	- 75,400	1,720	3,440	1,720	*
Nebraska (a)	2.51	- 6.68	4	2,400 (n)	- 26,500 (n)	91 (c)	182 (c)	91 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only.								
New Jersey	1.40	- 6.37	6	20,000 (m)	- 75,000 (m)	1,000	2,000	1,500	
New Mexico	1.70	- 8.20	7	5,500 (p)	- 65,000 (p)	3,000 (d)	6,000 (d)	3,000 (d)	
New York	4.00	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
North Carolina (o)	6.00	- 8.25	4	12,750 (o)	- 120,000 (o)	3,000 (d)	6,000 (d)	3,000 (d)	
North Dakota	2.10	- 5.54 (p)	5	27,050 (p)	- 297,350 (p)	3,000 (d)	6,000 (d)	3,000 (d)	*(p)
Ohio (a)	0.74	- 7.50 (q)	9	5,000	- 200,000	1,150 (q)	2,300 (q)	1,150 (q)	

Comparison of State Individual Income Tax Rates

(Tax rates for tax year 2002 -- as of January 1, 2002)

State	--Tax Rates--		# of Brackets	--Income Brackets--		--Personal Exemption--			Fed. Tax Ded.
	Low	High		Low	High	Single	Married	Child.	
Oklahoma	0.50	- 6.65 (r)	8	1,000	- 10,000	1,000	2,000	1,000	* (r)
Oregon (a)	5.00	- 9.00	3	2,500 (b)	- 6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
Pennsylvania	2.80		1	----Flat rate----		-----None-----			
Rhode Island	25.5% Federal tax liability (v)					---	---	---	
South Carolina (a)	2.50	- 7.00	6	2,400	- 12,000	3,000 (d)	6,000 (d)	3,000 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only.								
Texas	No State Income Tax								
Utah (a)	2.30	- 7.00	6	863 (b)	- 4,313 (b)	2,250 (d)	4,500 (d)	2,250 (d)	* (u)
Vermont	24.0% Federal tax liability (x)					---	---	---	
Virginia	2.00	- 5.75	4	3,000	- 17,000	800	1,600	800	
Washington	No State Income Tax								
West Virginia	3.00	- 6.50	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin	4.60	- 6.75 (y)	4	8,280	- 124,200	700	1,400	400	
Wyoming	No State Income Tax								
Dist. of Columbia	4.50	- 9.30 (w)	3	10,000	- 40,000	1,370	2,740	1,370	



Comparison of State Individual Income Tax Rates

(Tax rates for tax year 2002-- as of January 1, 2002)

Footnotes:

- a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low-income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$20 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) Tax rate scheduled to decrease to 4.0% for tax year 2003.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
- (l) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high-income taxpayers. Tax rate scheduled to decrease after tax year 2003.
- (p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July 2001.
- (r) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (w) Tax rate decreases are scheduled for tax years 2003.

Source: The Federation of Tax Administrators from various sources.

Individual Income Returns by County

Tax Year 2001 (January 1, 2002 -December 31, 2002)

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,952	21,048	\$154,456,207	\$8,391,362
Aiken	57,036	123,583	1,348,271,668	69,005,218
Allendale	3,857	8,425	41,252,298	2,179,340
Anderson	68,744	143,515	1,463,917,928	84,091,563
Bamberg	5,924	12,780	84,310,314	4,702,681
Barnwell	8,760	19,085	145,948,111	8,110,921
Beaufort	49,248	99,859	1,476,538,391	85,541,465
Berkeley	49,704	107,734	920,835,348	51,996,994
Calhoun	4,713	9,891	87,663,067	4,945,897
Charleston	138,449	267,815	3,682,320,692	219,999,581
Cherokee	20,267	43,158	354,942,832	18,240,898
Chester	13,657	28,730	227,448,973	11,361,533
Chesterfield	16,315	34,697	263,839,574	13,109,816
Clarendon	11,715	25,245	153,707,428	8,452,756
Colleton	15,381	33,202	210,192,054	11,646,763
Darlington	27,310	57,294	492,673,823	28,320,365
Dillon	11,883	25,664	149,508,188	7,874,769
Dorchester	39,219	84,648	855,212,361	49,560,198
Edgefield	7,290	15,639	135,168,794	6,557,372
Fairfield	9,676	20,018	148,121,701	8,024,664
Florence	54,585	114,256	1,154,290,870	67,737,230
Georgetown	23,668	48,846	481,931,115	27,886,301
Greenville	169,326	351,259	4,769,410,747	285,868,027
Greenwood	27,603	57,515	575,351,508	33,509,196
Hampton	7,937	17,439	120,088,459	6,564,432
Horry	88,978	169,736	1,649,662,435	94,065,195
Jasper	5,923	12,477	80,755,610	3,954,434

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Kershaw	22,970	48,673	471,752,921	26,815,111
Lancaster	23,466	50,191	449,364,736	21,331,493
Laurens	25,520	53,844	432,717,472	24,189,344
Lee	6,809	14,454	78,277,603	4,186,492
Lexington	91,838	192,476	2,322,166,408	136,576,611
Mccormick	3,857	7,796	57,407,646	2,775,020
Marion	13,986	29,422	170,528,091	9,264,086
Marlboro	10,968	23,008	136,320,560	6,404,699
Newberry	15,300	31,126	269,275,333	15,049,630
Oconee	28,748	59,304	613,639,883	34,941,998
Orangeburg	37,076	77,397	544,342,078	30,328,565
Pickens	43,213	90,897	943,047,077	54,257,802
Richland	138,635	273,282	3,606,605,256	215,077,433
Saluda	6,803	14,337	111,064,437	6,069,885
Spartanburg	106,296	224,267	2,427,070,879	140,574,907
Sumter	40,035	86,379	637,677,907	35,803,843
Union	12,657	25,768	192,262,720	10,354,994
Williamsburg	13,618	29,449	160,034,418	8,679,607
York	70,080	150,500	1,819,326,856	70,380,270
Out of State	4,057	7,560	46,996,149	2,489,554
Out of Country	156,758	325,068	2,615,761,326	149,094,750
Unknown	13	22	84,504	5,281
Total	1,819,823	3,768,778	\$39,333,544,756	\$2,226,350,346

Foot note: * Total tax minus total non-refundable credits equals state tax liability.

Individual Income Returns by Tax Liability

Tax Year 2001 (January 1, 2002 -December 31, 2002)

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	530,950	29.18%	(3,622,268)	-0.16%
\$0.01-\$25	73,748	4.05%	871,051	0.04%
\$26-\$50	57,713	3.17%	2,136,662	0.10%
\$51-\$75	45,606	2.51%	2,816,559	0.13%
\$76-\$100	37,624	2.07%	3,266,692	0.15%
\$101-\$125	36,469	2.00%	4,073,096	0.18%
\$126-\$150	28,278	1.55%	3,858,868	0.17%
\$151-\$200	49,326	2.71%	8,621,592	0.39%
\$201-\$250	40,698	2.24%	9,064,489	0.41%
\$251-\$300	35,973	1.98%	9,826,771	0.44%
\$301-\$400	62,820	3.45%	21,771,338	0.98%
\$401-\$500	52,106	2.86%	23,402,901	1.05%
\$501-\$600	41,766	2.30%	22,899,969	1.03%
\$601-\$700	41,494	2.28%	26,942,504	1.21%
\$701-\$800	37,186	2.04%	27,912,912	1.25%
\$801-\$900	35,409	1.95%	30,063,556	1.35%
\$901-\$1,000	33,284	1.83%	31,535,147	1.42%
\$1,001-\$1,250	76,555	4.21%	85,725,580	3.85%
\$1,251-\$1,500	65,378	3.59%	89,630,293	4.03%
\$1,501-\$2,000	103,769	5.70%	180,313,849	8.10%
\$2,001-\$2,500	79,762	4.38%	178,503,624	8.02%
\$2,501-\$3,000	60,027	3.30%	164,352,585	7.38%
\$3,001-\$4,000	77,044	4.23%	265,589,584	11.93%
\$4,001-\$5,000	41,488	2.28%	184,553,757	8.29%
\$5,001-\$7,500	40,711	2.24%	243,658,694	10.94%
\$7,501-\$9,999	13,326	0.73%	114,084,226	5.12%
OVER \$10,000	21,313	1.17%	494,496,315	22.21%
Total	1,819,823	100%	\$2,226,350,346	100%

Individual Income Returns by Income Class

Tax Year 2001 (January 1, 2002 -December 31, 2002)

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits* (as claimed)	State Tax Liability (Tax-Credits)	State Tax Liability (as allowed)
\$0	502,500	991,151	(119,630,447)	124,467	2,007,365	(1,882,898)	122,249
\$1-\$1,000	71,641	121,699	33,653,582	842,816	317,166	525,650	788,334
\$1,001-\$2,000	56,752	101,557	84,260,194	2,107,904	375,827	1,732,077	1,953,429
\$2,001-\$3,000	50,349	91,646	125,459,958	3,187,247	415,324	2,771,923	2,946,687
\$3,001-\$4,000	46,092	86,248	160,948,355	4,280,035	497,427	3,782,608	3,934,723
\$4,001-\$5,000	42,835	80,984	192,461,578	5,275,195	532,632	4,742,563	4,851,089
\$5,001-\$6,000	40,237	75,515	221,159,155	6,470,297	564,005	5,906,292	5,968,626
\$6,001-\$7,000	38,934	73,762	252,809,913	7,805,071	620,872	7,184,199	7,229,765
\$7,001-\$8,000	37,152	71,073	278,481,026	9,088,154	657,715	8,430,439	8,460,724
\$8,001-\$9,000	35,419	67,039	300,837,347	10,430,734	701,232	9,729,502	9,750,288
\$9,001-\$10,000	33,971	64,336	322,528,454	11,734,896	741,630	10,993,266	11,006,397
\$10,001-\$11,000	32,907	62,388	345,443,818	13,308,711	788,713	12,519,998	12,531,028
\$11,001-\$12,001	31,307	59,311	359,912,806	14,521,936	842,564	13,679,372	13,686,868
\$12,001-\$13,000	29,973	56,748	374,511,528	15,802,776	889,819	14,912,957	14,919,215
\$13,001-\$14,000	28,583	53,586	385,761,368	17,072,401	903,012	16,169,389	16,177,430
\$14,001-\$15,000	27,499	52,240	398,655,273	18,353,369	993,289	17,360,080	17,366,127
\$15,001-\$20,000	123,110	234,897	2,144,303,795	107,415,213	5,686,478	101,728,735	101,757,585
\$20,001-\$25,000	100,064	199,229	2,242,617,681	122,232,759	6,955,610	115,277,149	115,307,602
\$25,001-\$35,000	147,212	323,689	4,370,941,656	254,890,626	16,738,510	238,152,116	238,230,101
\$35,001-\$50,000	142,793	355,389	5,974,577,405	368,661,326	27,414,889	341,246,437	341,364,248
\$50,001-\$75,000	112,754	302,909	6,807,831,038	437,430,114	33,749,861	403,680,253	403,824,712
\$75,001-\$100,000	40,587	111,478	3,472,980,381	229,020,167	16,213,440	212,806,727	212,858,682
\$100,001-\$150,000	25,005	69,542	2,986,418,575	200,355,237	11,752,985	188,602,252	188,627,710
\$150,001-\$200,000	8,253	22,877	1,415,126,833	96,187,076	4,731,301	91,455,775	91,461,575
\$200,001-\$350,000	8,424	24,093	2,170,993,948	149,067,015	6,851,117	142,215,898	142,218,850
\$350,001-\$500,000	2,545	7,283	1,049,789,983	72,599,656	3,012,034	69,587,622	69,588,171
\$500,001-\$750,000	1,611	4,659	970,679,899	67,386,975	3,476,126	63,910,849	63,911,139
Over- \$750,000	1,314	3,450	2,010,029,654	140,244,818	11,115,702	129,129,116	129,129,260
Total	1,819,823	3,768,778	\$39,333,544,756	\$2,385,896,991	\$159,546,645	\$2,226,350,346	\$2,229,972,614

Footnote: * Credits are non-refundable

Individual Income Tax Returns Statistics

Tax Year 2001 (January 1, 2002 -December 31, 2002)

All Returns Processed:

Filing Status	Short Form	Long Form	Short / Long Form Amended	Total
Single	225,256	476,530	4,247	706,033
Head of Household	91,307	246,074	3,312	340,693
Married, Filing Jointly	57,754	648,345	6,759	712,858
Married, Filing Separately	13,160	45,553	392	59,105
Widow/Widower	165	958	11	1,134
Total	387,642	1,417,460	14,721	1,819,823

Footnote: As of Tax Year 2000, non-residents form is a schedule on the SC 1040

Refund Returns:

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Short Form	328,194	\$127,140,483	\$387
Long Form	1,015,999	649,497,210	639
Short/Long Form Amended	7,798	1,797,757	231
Total	1,351,991	\$778,435,451	\$576

Footnote: Before Debt Offset

Individual Income Tax Contributions and Credits

Tax Year 2001 (January 1, 2002 -December 31, 2002)

Type of Contribution:	Number of Returns	Amount
Children's Trust	6,497	\$56,857
Dare Fund	3,123	17,014
Eldercare Trust	5,086	36,855
First Steps	3,574	27,981
Gift Of Life Trust	3,348	19,561
Heritage	2,623	18,729
Veterans Trust	4,650	33,815
Wildlife	8,343	86,657
Total Contributions	37,244	\$297,468

Use Tax Collections Reported on SC 1040	10,840	608,096
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Type of Credit Claimed:	Number of Returns	Amount
Base Closure Credit	1	\$21,991
Child/Dependent Care Credit	106,097	15,152,647
Drip-Trickle Irrigation Credit	1	74,853
Economic Impact Zone Credit	36	885,075
Employer Child Care Credit	3	23,133
Family Independence Payments Credit	2	25,986
Family Independence Payments Credit-Additional	2	43,041
Minority Contractor Business Credit	9	49,985
Motion Picture Project/Production Facility Credit	-	0
New Jobs Credit	124	4,273,649
Nonresident Credit - Taxes Paid to Another State	9,938	99,196,875
Nursing Home Credit*	-	27,767
Palmetto Seed Capital Credit	-	0
Qualified Retirement Plan Contribution Credit	11	108,837
Scenic River Tax Credit	1	5,913
Tuition Tax Credit	7,929	5,168,439
Two-Wage Earner Credit	367,068	43,379,776
Water Resources Credit	1	137,487
Total Credits Claimed	491,223	\$168,575,454

Footnote:

Carryover of Unused Qualified Credits (not included in total above)	31	4,887,087
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* amended return

Individual Income Debt Collections

Tax Year 2001 (January 1, 2002 -December 15, 2002)

Entity	Number of Returns	Debt Collected
Aiken Center for Alcohol & Drug	67	\$9,861
Aiken Technical College	78	14,586
Anderson-Oconee Behavioral	333	56,645
BJ Workman Memorial Hospital	644	193,668
Beech Island Water District	9	1,206
Behavioral Health Services	86	17,369
The Citadel	8	1,868
Charleston Southern University	157	50,163
City of Columbia	158	19,537
Clarendon Sch District Two	5	329
Clemson University - Student Loans	107	24,162
Clemson University - Perkins Loans	78	21,019
Coastal Carolina University	59	17,366
Colleton County Alcohol & Drug	67	10,648
Columbia College	31	11,175
Columbia Junior College	80	21,846
Converse College	17	8,855
Cornerstone Alcohol & Drug	44	5,654
Ernest E Kennedy Center	112	15,966
Erskine College	10	4,100
Florence-Darlington Technical College	211	44,131
Forrest Junior College	121	46,984
Francis Marion University	42	14,103
Greenville County School	6	2,064
Greenville Technical College	434	99,266
Horry-Georgetown Technical College	105	16,762
Housing Authority #3	262	41,344
Housing Authority of Aiken	29	4,097
Housing Authority of Anderson	20	5,916
Housing Authority of Charleston	147	23,549
Housing Authority of Cheraw	24	4,179
Housing Authority of Columbia	61	13,578
Housing Authority of Conway	14	3,413
Housing Authority of Florence	70	11,149
Housing Authority of Fort Mill	12	1,711

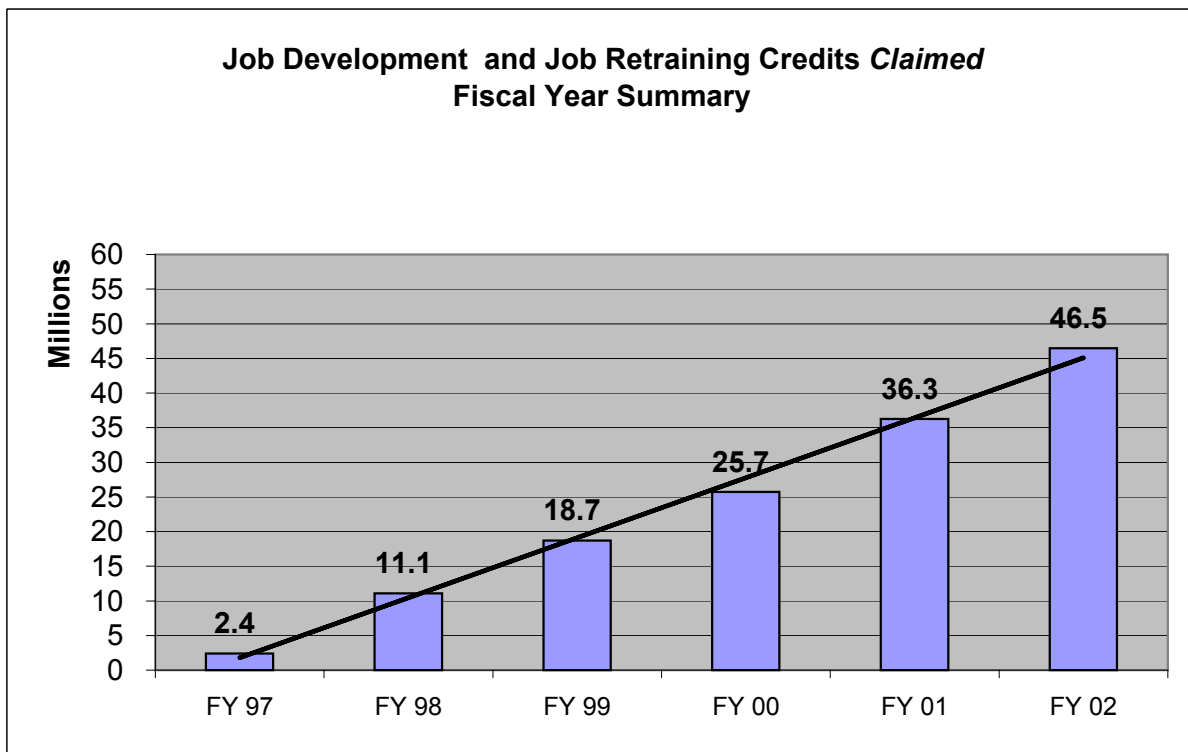
Entity	Number of Returns	Debt Collected
Housing Authority of Greenville	154	32,369
Housing Authority of Greenwood	11	1,389
Housing Authority of Marion	12	1,895
Housing Authority of Marlboro	5	1,177
Housing Authority of McColl	1	384
Housing Authority of Newberry	43	7,779
Housing Authority of North Charleston	19	2,410
Housing Authority of Woodruff	27	3,676
Housing Authority of York	18	4,125
Internal Revenue Service Center	12,351	4,612,179
Lancaster County Natural Gas Authority	140	21,395
Lander University	109	40,763
Limestone College	14	3,941
Medical University of SC	22	11,010
MUSC Medical Center - Hospital	9,331	2,243,463
MUSC Medical Center - Outpatient	1,887	372,202
Municipal Association of SC	9,085	1,282,360
New Life Center	28	5,768
Northeastern Technical College	62	10,268
Piedmont Technical College	268	47,198
Presbyterian College	5	1,896
Saluda County Ambulance Service	39	7,346
Santee Cooper Authority	1,350	171,610
SC Association of Counties	113,671	28,762,088
SC Budget & Control Board - Retirement Sys	13	4,727
SC Dept of Corrections	31	4,965
SC Dept of Disabilities and Special Needs	6	998
SC Dept of Mental Health	804	231,728
SC Dept of Probation, Parole, and Pardon	48	7,806
SC Dept of Public Safety	491	59,912
SC Dept of Revenue	27,506	7,801,147
SC Dept of Revenue - GEAR	2,972	633,510
SC Dept of Social Services - Child Support	18,566	4,973,488
SC Dept of Social Services - Food Stamps	6,422	1,287,190
SC Educational Assistance Authority	1,835	717,109
SC Employment Security Commission	3,397	747,270
SC Forestry Commission	15	1,482
SC State Ethics Commission	15	2,521
SC State Housing and Dev Authority	26	5,351

Entity	Number of Returns	Debt Collected
SC State Treasurer's Office	0	-
SC State University	717	202,823
Sherman College of Straight Chiropractic	14	5,788
Southern Wesleyan University	12	4,346
Spartanburg Methodist College	187	50,964
Spartanburg Hospital for Restorative Care	365	115,176
Spartanburg Regional Medical Center	9,540	3,080,244
Spartanburg Technical College	91	12,154
Tri-County Technical College	89	11,554
Trident Technical College	67	12,902
University of South Carolina	359	120,117
Winthrop University	205	52,541
York Technical College	144	25,238
Total	226,297	\$58,660,011

Job Development and Retraining Credits

FY 2001-2002

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09-01	\$9,899,394	\$1,528,587	\$11,427,981
12-01	\$10,176,126	\$1,298,777	\$11,474,904
03-02	\$10,773,815	\$798,284	\$11,572,099
06-02	\$11,096,175	\$888,846	\$11,985,021
Total	\$41,945,510	\$4,514,494	\$46,460,004



Comparison of State Corporate Income Tax Rates

(For Tax year 2002 -- as of January 1, 2002)

State	Tax Rates	Tax Brackets	# of Brackets	Bank Tax Rates	Federal Tax Deductible
Alabama	6.5	---Flat Rate---	1	6.5	*
Alaska	1.0 - 9.4	10,000 90,000	10	1.0 - 9.4	
Arizona	6.968	---Flat Rate---	1	6.968	
Arkansas	1.0 - 6.5	3,000 100,000	6	1.0 - 6.5	
California	8.84 (c)	---Flat Rate---	1	10.84 (c)	
Colorado	4.63	---Flat Rate---	1	4.63	
Connecticut	7.5 (d)	---Flat Rate---	1	7.5 (d)	
Delaware	8.7	---Flat Rate---	1	8.7-1.7 (e)	
Florida	5.5 (f)	---Flat Rate---	1	5.5 (f)	
Georgia	6	---Flat Rate---	1	6	
Hawaii	4.4 - 6.4 (g)	25,000 100,000	3	7.92 (g)	
Idaho	7.6	---Flat Rate---	1	7.6 (h)	
Illinois	7.3 (i)	---Flat Rate---	1	7.3 (i)	
Indiana	7.9 (j)	---Flat Rate---	1	8.5	
Iowa	6.0 - 12.0	25,000 250,000	4	5	* (k)
Kansas	4.0 (l)	---Flat Rate---	1	2.25 (l)	
Kentucky	4.0 - 8.25	25,000 250,000	5	--- (a)	
Louisiana	4.0 - 8.0	25,000 200,000	5	--- (a)	*
Maine	3.5 - 8.93 (m)	25,000 250,000	4	1	
Maryland	7	---Flat Rate---	1	7	
Massachusetts	9.5 (n)	---Flat Rate---	1	10.5 (n)	
Minnesota	9.8 (o)	---Flat Rate---	1	9.8 (o)	
Mississippi	3.0 - 5.0	5,000 10,000	3	3.0 - 5.0	
Missouri	6.25	---Flat Rate---	1	7	* (k)
Montana	6.75 (p)	---Flat Rate---	1	6.75 (p)	
Nebraska	5.58 - 7.81	50,000	2	--- (a)	
New Hampshire	8.5 (q)	---Flat Rate---	1	8.5.(q)	
New Jersey	9.0 (r)	---Flat Rate---	1	9 (r)	
New Mexico	4.8 - 7.6	500,000 1 million	3	4.8 - 7.6	
New York	7.5 (s)	---Flat Rate---	1	7.5 (s)	
North Carolina	6.9 (t)	---Flat Rate---	1	6.9 (t)	
North Dakota	3.0 - 10.5	3,000 50,000	6	7 (b)	*
Ohio	5.1 - 8.5 (u)	50,000	2	--- (u)	
Oklahoma	6	---Flat Rate---	1	6	
Oregon	6.6 (b)	---Flat Rate---	1	6.6 (b)	
Pennsylvania	9.99	---Flat Rate---	1	--- (a)	
Rhode Island	9.0 (b)	---Flat Rate---	1	9.0 (v)	
South Carolina	5	---Flat Rate---	1	4.5 (w)	
South Dakota	---			6.0-1.0% (b)	
Tennessee	6	---Flat Rate---	1	6	
Utah	5.0 (b)	---Flat Rate---		5.0 (b)	
Vermont	7.0 - 9.75 (b)	10,000 250,000	4	7.0 - 9.75 (b)	
Virginia	6	---Flat Rate---	1	6.0 (x)	
West Virginia	9	---Flat Rate---	1	9	
Wisconsin	7.9	---Flat Rate---	1	7.9	
Dist. of Columbia	9.975 (y)	---Flat Rate---		9.975 (y)	

Comparison of State Corporate Income Tax Rates

(For Tax year 2002 -- as of January 1, 2002)

Footnotes:

Source: Compiled by FTA from various sources

Note: Michigan imposes a single business tax (sometimes described as a business activities tax or value added tax) of 1.9% on the sum of federal taxable income of the business, compensation paid to employees, dividends, interest, royalties paid and other items. Similarly, Texas imposes a franchise tax of 4.5% of earned surplus. Nevada, Washington, and Wyoming do not have state corporate income taxes.

(a) Rates listed include the corporate tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.

(b) Minimum tax is \$50 in Arizona, \$50 in North Dakota (banks), \$10 in Oregon, \$250 in Rhode Island, \$500 per location in South Dakota (banks), \$100 in Utah, \$250 in Vermont.

(c) Minimum tax is \$800. The tax rate on S-Corporations is 1.5% (3.5% for banks).

(d) Or 3.1 mills per dollar of capital stock and surplus (maximum tax \$1 million) or \$250.

(e) The marginal rate decreases over 4 brackets ranging from \$20 to \$650 million in taxable income. Building and loan associations are taxed at a flat 8.7%.

(f) Or 3.3% Alternative Minimum Tax. An exemption of \$5,000 is allowed.

(g) Capital gains are taxed at 4%. There is also an alternative tax of 0.5% of gross annual sales.

(h) Minimum tax is \$20. An additional tax of \$10 is imposed on each return.

(i) Includes a 2.5% personal property replacement tax.

(j) Consists of 3.4% on income from sources within the state plus a 4.5% supplemental income tax.

(k) Fifty percent of the federal income tax is deductible.

(l) Plus a surtax of 3.35% (2.125% for banks) taxable income in excess of \$50,000 (\$25,000).

(m) Or a 27% tax on Federal Alternative Minimum Taxable Income.

(n) Rate includes a 14% surtax, as does the following: an additional tax of \$2.60 per \$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax of \$456.

(o) Plus a 5.8% tax on any Alternative Minimum Taxable Income over the base tax.

(p) A 7% tax on taxpayers using water's edge combination. Minimum tax is \$50.

(q) Plus a 0.50 percent tax on the enterprise base (total compensation, interest and dividends paid). Business profits tax imposed on both corporations and unincorporated associations.

(r) The rate reported in the table is the corporation business franchise tax rate. The minimum tax is \$210. Corporations not subject to the franchise tax are subject to a 7.25% income tax. Banking and financial corporations other than savings institutions are subject to the franchise tax. Corporations with net income under \$100,000 are taxed at 7.5%. Beginning in 2001, the tax on S corporations is being phased out over a 3-year period. The tax rate on a New Jersey S corporation that has entire net income not subject to federal corporate income tax in excess of \$100,000 will remain at 2% for privilege periods ending on or before June 30, 2001. The rate will be 1.33% for privilege periods ending on or after July 1, 2001, but on or before June 30, 2002; the rate will be 0.67% for privilege periods ending on or after July 1, 2002, but on or before June 30, 2003; and there will be no tax imposed for privilege periods ending on or after July 1, 2003. The tax on S corporation with entire net income not subject to federal corporate income tax of \$100,000 or less is eliminated for privilege periods ending on or after July 1, 2001. Regulated investment companies are subject to a flat tax of \$250 annually.

(s) Or 1.78 (0.1 for banks) mills per dollar of capital (up to \$350,000; or 2.5% of the minimum taxable income; or a minimum of \$1,500 to \$100 depending on payroll size (\$250 for banks); if any of these is greater than the tax computed on net income. An addition tax of 0.9 mills per dollar of subsidiary capital is imposed on corporations. Small corporations with income under \$290,000 pay a 7.5% tax on all income.

(t) Financial institutions are also subject to a tax equal to \$30 per one million in assets.

(u) Or 4.0 mills time the value of the taxpayer's issued and outstanding share of stock with a maximum payment of \$150,000. An additional litter tax is imposed equal to 0.11% on the first \$50,000 of taxable income, 0.22% on income over \$50,000; or 0.14 mills on net worth.

(v) For banks, the alternative tax is \$2.50 per \$10,000 of capital stock (\$100 minimum).

(w) Savings and Loans are taxed at a 6% rate.

Corporate Income Tax Credits

FY 2001-2002

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Type of Credit Claimed	Number of Returns	Amount
Base Closure/ Federal Facility Employment Reduction Hiring Credit	0	\$0
Child Care Program	0	0
Corporate Headquarters	4	583,601
Credit for Hiring Family Independence Payment Recipients	21	438,222
Drip/ Trickle Irrigation Systems	0	0
Economic Impact Zone Property Investment Credit	199	28,957,762
Family Independence Payments Credit- Additional	5	33,250
Infrastructure (Construction or Improvement)	5	329,445
Insurance Pool	0	0
Minority Business	3	42,522
Other (Unknown Credit Type)	2	17,493
Palmetto Seed Capital	1	150,000
Recycling Property Tax Credit	0	0
Scenic Rivers	0	0
South Carolina New Jobs Credit	133	33,055,029
Water Resources	1	2,500
Total Credits Claimed	374	\$63,609,824

Footnote:

Credits Carried Forward to Future Years-(not included in total above) 141 \$98,993,520

Corporate Income Returns by Standard Industrial Classification (SIC)

FY 2001-2002

SIC	Title	Number of Taxpayers	Amount of Tax
0100	Crop Production	523	\$664,816
0270	Animal Specialties	169	(36,450)
0780	Landscape and Horticulture	897	85,785
0810	Forestry	205	10,808
0910	Fishing, Hatcheries	40	874
1000	Metal Mining	24	62,424
1100	Coal Mining	***	***
1300	Oil and Gas Extraction	***	***
1400	Nonmetallic Minerals Except Fuels	17	63,899
1520	General Building Contractors	5,528	3,060,360
1611	Highway and Street Construction	244	263,395
1620	Heavy Construction Except Highway	404	124,017
1623	Cable Installation	***	***
1711	Plumbing, Heating, Air Conditioning	1,189	1,336,892
1721	Painting, Papering, Decorating	336	34,713
1731	Electrical Work	599	73,508
1740	Masonry, Stonework and Plastering	201	68,724
1750	Carpentry and Flooring	273	32,515
1761	Roofing and Sheet Metal Work	213	22,239
1771	Concrete Work	188	356,978
1781	Water Well Drilling	37	33,748
1790	Miscellaneous Trade Contractors	2,005	1,829,095
2000	Food and Kindred Products	50	16,692
2010	Meat Products	87	281,084
2020	Dairy Products	52	(58,851)
2082	Malt Beverages	***	***
2084	Wines, Brandy and Brandy Spirits	***	***
2085	Distilled Liquor	***	***
2086	Bottled and Canned Soft Drinks	23	1,909,360
2100	Tobacco Manufacturers	7	61,461

SIC	Title	Number of Taxpayers	Amount of Tax
2200	Textile Mill Products	186	(22,063)
2300	Apparel and Other Textile Fabrics	217	407,177
2400	Lumber and Wood Products	352	(661,180)
2411	Logging Camps and Logging Contractors	7	
2500	Furniture and Fixtures	57	(1,045)
2600	Paper and Allied Products	57	(947,384)
2700	Printing, Publishing Etc	485	985,683
2711	Newspapers - Manufacturing	13	(170,843)
2712	Newspapers - Non Manufacturing	11	303,670
2800	Chemicals	192	(349,185)
2900	Petroleum Products Including Asphalt	34	461,932
3000	Rubber & Misc Plastic Products	50	363,496
3100	Leather,Leather Products, & Shoe Repair	0	-
3200	Stone Glass and Concrete Products	122	841,028
3300	Primary Metal Products	107	432,542
3400	Fabricated Metal Products	419	2,090,660
3500	Machinery Except Electrical	226	1,593,002
3570	Computing and Accounting Machines	12	7,817
3600	Electrical and Electronic Equipment	83	107,623
3630	Household Appliances	***	***
3700	Transportation Equipment	25	14
3800	Scientific and Medical Instruments	21	410,198
3900	Miscellaneous Manufacturing Products	1,413	11,156,554
4011	Railroads	17	923
4200	Trucking and Warehousing	1,815	943,875
4500	Air Transportation	116	223,964
4600	Pipelines	10	(554)
4800	Communication Industries	975	5,036,871
4813	Telephone Telegraph Communications	105	1,242,213
4841	Cable Television	39	258,900
4900	Electrical, Gas and Water Services	139	1,914,734
5010	Motor Vehicles and Auto Equipment	517	400,614
5020	Furniture and Home Furnishings	358	406,744
5030	Lumber and Other Building Material	92	189,293
5040	Sporting, Photographic and Hobby Items	75	69,116

SIC	Title	Number of Taxpayers	Amount of Tax
5050	Metals and Minerals, Except Oil	20	8,215
5060	Electrical Goods	46	10,269
5070	Hardware, Plumbing, Heating Equipment	326	306,611
5080	Industrial and Farm Machinery	294	280,927
5081	Computers and Peripheral Equipment	499	(92,797)
5086	Professional and Medical Equipment	143	744,527
5099	Other Durable Goods	478	(439,666)
5110	Paper and Paper Products	23	5,650
5120	Drug and Sundries	30	208,990
5130	Apparel, Piece Goods and Notions	66	99,513
5140	Foodstuffs and Related Products	183	386,978
5150	Farm Products Raw Materials	481	2,746,339
5160	Chemicals and Allied Products	94	64,326
5170	Petroleum and Petroleum Products	81	2,324
5172	Aviation Fuel	0	-
5180	Beer, Wine and Alcoholic Beverages	30	32,733
5191	Farm Supplies	24	22,653
5194	Tobacco Products	14	469,345
5199	Other Non-Durable Goods	101	97,882
5211	Bulding Material Dealers	379	1,576,983
5251	Hardware Stores	96	47,522
5261	Nurseries and Garden Shops	109	15,751
5271	Mobile Home Dealers	279	(55,016)
5311	Department Stores	84	(605,775)
5331	Variety Stores	164	79,110
5398	Flea Markets	13	9,144
5399	Miscellaneous Merchandise Stores	372	446,817
5411	Grocery Stores	475	(196,640)
5431	Fruit and Vegetable Markets	22	33,859
5460	Bakeries	68	47,514
5499	Other Food Stores	342	379,723
5511	New and Used Car Dealers	546	111,202
5521	Used Car Dealers	151	18,148
5531	Auto and Home Supply Stores	702	503,827
5541	Gasoline Service Stations	244	172,486

SIC	Title	Number of Taxpayers	Amount of Tax
5571	Motorcycle Dealers	32	38,384
5599	Boat and Other Recreational Dealers	154	41,354
5600	Apparel and Accessory Stores	808	607,577
5700	Furniture and Home Furnishings	599	352,510
5812	Eating Places	3,430	3,335,421
5813	Drinking Places	196	146,947
5912	Drug Stores	267	268,233
5921	Liquor Stores	228	61,498
5931	Used Merchandise Stores	88	4,523
5941	Sporting Goods, Bicycle Shops, & Firearms	179	52,244
5942	Book Stores	174	(524,467)
5944	Jewelry Stores	277	134,767
5945	Arts,Crafts and Hobby Store	***	***
5947	Gift, Novelty and Souvenir Stores	174	143,298
5961	Mail Order Houses	59	48,525
5962	Vending Machines	***	***
5963	Arts & Crafts - \$20 License Fee	14	2,466
5965	Nonresident Retailer	17	222,606
5983	Fuel Oil Dealers	116	372,798
5984	Lp Gas Dealers	34	64,135
5992	Florists	283	138,437
5993	Cigar Stores and Stands	17	53,747
5994	News Dealers and Newstands	***	***
5999	Other Miscellaneous Retail Operations	4,501	2,254,096
6000	Banking	540	13,378,876
6120	Savings and Loan Associations	17	23,825
6142	Federal Credit Unions	6	23,178
6143	State Credit Unions	0	-
6146	Installment Finance Companies	778	495,875
6162	Mortgage Banker	21	36,595
6300	Insurance Carriers	2,789	762,835
6371	Retirement Plans	***	***
6500	Real Estate	8,517	9,967,746
6664	Misc. Non-Profit Organization	76	19,612
6799	Misc. Investors	1,336	5,280,198

SIC	Title	Number of Taxpayers	Amount of Tax
7011	Hotels, Motels, Tourist Courts	785	106,790
7021	Rooming and Boarding Houses	29	4,653
7030	Campsite and Trailer Parks	34	3,679
7210	Laundry and Garment Services	288	41,632
7215	Coin Operated Laundry	21	164
7221	Photographic Studios	167	23,198
7231	Beauty Shops	372	92,745
7241	Barber Shops	14	
7261	Funeral Services	224	160,526
7291	Tax Return Preparation Only	32	1,317
7299	Miscellaneous Personal Services	498	139,994
7310	Advertising	468	1,435,804
7312	Outdoor Advertising	9	7,833
7332	Blueprinting and Photocopying	42	(18,176)
7336	Graphic Design	***	***
7349	Cleaning Services	12	1,630
7370	Computer, Data Processing Services	563	44,920
7372	Computer Software	369	231,963
7394	Rental/Lease Of Tangible Property	1,196	529,833
7399	Other Business Services	24,871	24,255,079
7500	Auto Repair, Services and Garages	1,193	(252,592)
7512	Automobile Rental	96	368,083
7600	Other Repair Services	590	(45,743)
7800	Fair Retailers and Vendors	0	-
7812	Movie Production	***	***
7832	Motion Picture Theaters	332	184,591
7833	Drive-In Movie Theaters	0	-
7911	Dance Halls, Studios and Schools	29	
7929	Entertainers and Groups	110	26,125
7932	Billiard and Pool Establishments	6	
7933	Bowling Alleys	11	2,308
7941	Sports Clubs and Promoters	69	7,973
7948	Race Tracks and Operations	33	1,139
7992	Public Golf Courses	94	54,751
7993	Coin-Operated Amusement Devices	94	(26,180)

SIC	Title	Number of Taxpayers	Amount of Tax
7996	Amusement Parks	11	
7997	Membership Recreation Clubs	670	395,906
7999	Other Amusement and Receptions	303	132,768
8000	Medical and Health Services	3,531	7,375,185
8111	Legal Services	989	174,671
8200	Educational Services	282	46,632
8300	Family Services, Including Day Care	500	135,533
8611	Business Association	1,472	122,713
8621	Professional Association	314	28,251
8631	Labor Union	0	-
8641	Civic, Social Or Fraternal Organization	547	262,925
8651	Political Organization	12	433
8661	Religious Organization	27	421
8699	Charitable Organization	232	29,050
8742	Marketing	9	4,866
8811	Private Household	0	-
8911	Architectural, Engineering Services	1,525	443,064
8922	Non-Commercial Organization	248	18,425
8931	Accounting, Auditing and Bookkeeping	564	19,719
8999	Miscellaneous Services (Including Vets)	524	167,440
9199	Governmental Entity	0	-
9999	Non-Classifiable Business	4,978	13,614,983
Total		103,795	133,674,237

Footnote:

*** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

Comparison of State Sales Tax Rates And Vendor Discounts

(As of January 1, 2002)

State	State Sales Tax Rate	Rank	Vendor Discount	Max/Min
Alabama	4.00%	38	5.0%-2.0% (1)	
Alaska	-----	-----N/A-----	-----	
Arizona (10)	5.60%	18	1.0%	\$10,000/year (max)
Arkansas	5.13%	19	2.0%	\$1,000/month (max)
California (3)	6.00%	8	None	
Colorado	2.90%	46	3.33% (4)	
Connecticut	6.00%	8	None	
Delaware	-----	-----N/A-----	-----	
Florida	6.00%	8	2.5%	\$30/report (max)
Georgia	4.00%	38	3.0%-0.5% (1)	
Hawaii	4.00%	38	None	
Idaho	5.00%	20	None (5)	
Illinois	6.25%	6	1.8%	\$5/year (min)
Indiana (2)	5.00%	20	1.0%	
Iowa	5.00%	20	None	
Kansas	4.90%	33	None	
Kentucky	6.00%	8	1.75%-1.0% (1)	
Louisiana	4.00%	38	1.1%	
Maine	5.00%	20	None (5)	
Maryland	5.00%	20	1.2%-0.9% (1)	
Massachusetts	5.00%	20	None	
Michigan	6.00%	8	0.5% (6)	\$6/month (min)
Minnesota	6.50%	3	None	
Mississippi	7.00%	1	2.0%	\$50/month (max)
Missouri	4.23%	37	2.0%	
Montana	-----	-----N/A-----	-----	
Nebraska	5.00%	20	2.5%-0.5% (1)	
Nevada	6.50%	3	1.3%	
New Hampshire	-----	-----N/A-----	-----	
New Jersey	6.00%	8	None	
New Mexico	5.00%	20	None	
New York	4.00%	38	3.5%	\$150/quarter (max)
North Dakota	5.00%	20	1.5%	\$255/quarter (max)
Ohio	5.00%	20	0.8%	
Oklahoma	4.50%	35	2.3%	\$3,000/month (max)
Oregon	-----	-----N/A-----	-----	
Pennsylvania	6.00%	8	1.0%	
Rhode Island	7.00%	1	None	
South Carolina	5.00%	20	3.0%-2.0% (1)	\$3,000/year (max)
South Dakota	4.00%	38	None	
Tennessee	6.00%	8	2.0%-1.15% (1)	\$25/report (max)
Texas	6.25%	6	0.5% (7)	

Utah	4.75%	34	1.5%	
Vermont	5.00%	20	None (5)	
Virginia (3)	3.50%	45	4.0%-2.0% (8)	
Washington	6.50%	3	None	
West Virginia	6.00%	8	None	
Wisconsin	5.00%	20	0.5%	\$10/period (min)
Wyoming	4.00%	38	None	
Dist. Of Columbia	5.75%	17	1.0%	\$5,000/month (max)
U. S. Median	5.00%		2.0%-1.5% (1)	28 states allow vendor discounts

Footnotes:

(1) In some states, the vendors' discount varies by the amount paid. In AL and SC, the larger discounts apply to the first \$100. In GA and NE, the larger discount applies to the first \$3,000. In TN and KY, the larger discounts apply to the first \$2,500 and \$1,000, while MD applies the larger discount to annual collections of \$6,000. The lower discounts apply to the remaining collections above these amounts.

(2) Utilities are not permitted to take discount.

(3) Rate does not include a statewide local rate of 1.25% in CA and 1.0% in VA.

(4) Vendor discount applies to the state taxes collected. Discount for local option sales tax varies from 0% to 3.33%.

(5) Vendors are allowed to keep any excess collections prescribed under the bracket system.

(6) Vendor discount only applies to the first 4.0% of the tax.

(7) An additional discount of 1.25% applies for early payment.

(8) Discount varies; 4% of the first \$62,500, 3% of the amount to \$208,000, and 2% of the remainder.

Source: The Federation of Tax Administrators from various sources.

Sales and Use Tax Accounts (FY 2001-2002)

Sales Tax Accounts:

Total Active Accounts on July 1, 2001	95,053
New Accounts (07/01/2001 Thru 06/30/2002)	18,687
Accounts Closed (07/01/2001 Thru 06/30/2002)	9,914
Total Active Accounts on June 30, 2002	103,826

Use Tax Accounts:

Total Active Accounts on July 1, 2001	10,202
New Accounts (07/01/2001 Thru 06/30/2002)	661
Accounts Closed (07/01/2001 Thru 06/30/2002)	429
Total Active Accounts on June 30, 2002	10,434

Gross and Net Taxable Sales by County (FY 2001-2002)

County	Number of Business Units	Gross Sales	Net Taxable Sales
Abbeville	467	\$170,499,463	\$80,448,156
Aiken	3,144	1,927,263,548	991,936,964
Allendale	205	125,564,716	24,672,398
Anderson	4,127	3,310,670,038	1,583,183,162
Bamberg	364	153,586,255	64,061,578
Barnwell	536	250,833,589	128,970,146
Beaufort	3,914	3,001,375,251	2,060,202,326
Berkeley	2,462	2,845,018,459	1,016,235,083
Calhoun	299	141,955,033	37,913,395
Charleston	9,216	9,156,471,234	4,915,942,628
Cherokee	1,241	690,996,674	397,681,123
Chester	732	443,565,244	159,101,129
Chesterfield	992	663,613,591	199,864,564
Clarendon	729	322,831,622	153,328,040
Colleton	948	512,381,563	262,985,860
Darlington	1,483	922,761,487	355,977,506
Dillon	724	539,886,912	183,520,477
Dorchester	1,892	1,148,443,063	598,845,176
Edgefield	440	152,530,901	65,869,491
Fairfield	438	284,443,951	95,584,724
Florence	3,656	3,558,746,845	1,625,924,620
Georgetown	1,681	969,003,043	557,979,274
Greenville	7,778	8,605,021,055	4,369,563,081
Greenwood	1,590	1,245,126,237	682,856,934
Hampton	481	295,642,442	92,970,560
Horry	8,493	6,077,044,845	4,302,547,707

County	Number of Business Units	Gross Sales	Net Taxable Sales
Jasper	469	413,211,834	203,492,038
Kershaw	1,275	736,223,718	333,047,719
Lancaster	1,427	745,195,091	415,064,279
Laurens	1,302	631,807,565	309,938,651
Lee	392	131,543,327	48,278,076
Lexington	6,040	5,840,051,202	2,659,980,773
McCormick	221	45,887,320	25,306,461
Marion	785	361,355,825	177,098,516
Marlboro	626	312,412,548	108,383,857
Newberry	830	554,006,948	225,162,939
Oconee	1,663	895,474,635	501,333,843
Orangeburg	2,328	1,477,669,316	687,446,200
Pickens	2,214	1,413,465,856	758,092,133
Richland	7,838	8,111,344,267	4,904,232,640
Saluda	359	114,528,211	54,008,908
Spartanburg	6,378	5,429,883,184	2,563,385,935
Sumter	2,160	1,511,813,171	774,537,649
Union	611	288,755,744	145,646,067
Williamsburg	769	443,261,658	180,757,262
York	3,944	3,275,184,783	1,499,163,345
Total of Counties	99,663	80,248,353,263	41,582,523,395
Unallocated Totals	11,173	15,480,027,604	3,894,813,809
State Grand Total	110,836	\$95,728,380,867	\$45,477,337,204

Gross Sales by City and County (FY 2001-2002)

City and County	Gross Sales	City and County	Gross Sales
Abbeville	85,418,904	Bamberg	50,172,886
Calhoun Falls	5,298,306	Denmark	35,405,600
Donalds	-2,107,277	Ehrhardt	8,975,561
Due West	6,867,724	Olar	800,473
Honea Path*	4,074,499	Unincorporated Areas	58,231,735
Ware Shoals*	3,392,006	Bamberg County	\$153,586,255
Unincorporated Areas	67,555,300	Barnwell	177,820,335
Abbeville County	\$170,499,463	Blackville	10,048,536
Aiken	524,146,851	Elko	705,017
Burnettown	79,005	Hilda	1,014,307
Jackson	6,138,916	Kline	84,422
Monetta*	919,818	Snelling	109,655
New Ellenton	17,451,570	Williston	47,934,121
North Augusta*	235,519,009	Unincorporated Areas	13,117,195
Perry	913,897	Barnwell County	\$250,833,589
Salley	740,036	Beaufort	436,680,496
Wagener	14,906,055	Bluffton	10,314,590
Windsor	349,072	Hilton Head Island	1,291,300,413
Unincorporated Areas	1,126,099,319	Port Royal	84,852,044
Aiken County	\$1,927,263,548	Yemassee*	82,067
Allendale	99,132,470	Unincorporated Areas	1,178,145,641
Fairfax	9,951,467	Beaufort County	\$3,001,375,251
Sycamore	689,971	Bonneau	5,933,848
Ulmers	***	Charleston*	8,898,465
Unincorporated Areas	15,790,808	Goose Creek	279,761,316
Allendale County	\$125,564,716	Hanahan	122,654,854
Anderson	1,003,096,383	Jamestown	5,455,983
Belton	83,547,829	Moncks Corner	1,342,480,413
Honea Path*	47,753,879	St. Stephens	22,746,256
Iva	10,050,511	Summerville*	142,317,542
Pelzer	10,274,535	Unincorporated Areas	914,769,781
Pendleton	29,760,200	Berkeley County	\$2,845,018,459
Starr	134,039	Cameron	19,307,847
West Pelzer	4,989,373	St. Matthews	66,029,668
Williamston	24,138,103	Unincorporated Areas	56,617,519
Unincorporated Areas	2,096,925,186	Calhoun County	\$141,955,033
Anderson County	\$3,310,670,038		

City and County	Gross Sales	City and County	Gross Sales
Awendaw	1,173,324	Turbeville	14,827,574
Charleston*	2,714,967,905	Unincorporated Areas	133,055,757
Folly Beach	24,374,937	Clarendon County	\$322,831,622
Hollywood	26,243,949	Cottageville	8,143,036
Isle Of Palms	86,460,786	Edisto Beach	24,779,795
James Island	65,386,794	Lodge	255,295
Kiawah Island	74,104,989	Smoaks	487,975
Lincolnton	2,658,524	Walterboro	249,431,017
Mcclellanville	11,449,770	Williams	1,184,999
Meggett	1,011,861	Unincorporated Areas	228,099,447
Mt. Pleasant	914,709,036	Colleton County	\$512,381,563
North Charleston*	4,270,937,377	Darlington	180,678,373
Ravenel	107,038,918	Hartsville	303,357,655
Seabrook Island	21,625,975	Lamar	9,516,015
Sullivans Island	8,412,361	Society Hill	6,394,282
Summerville*	4,715,812	Unincorporated Areas	422,815,161
Unincorporated Areas	821,198,916	Darlington County	\$922,761,487
Charleston County	\$9,156,471,234	Dillon	172,918,425
Blacksburg	48,837,748	Lake View	17,001,067
Gaffney	303,873,398	Latta	18,650,419
Unincorporated Areas	338,285,528	Unincorporated Areas	331,317,002
Cherokee County	\$690,996,674	Dillon County	\$539,886,912
Chester	61,368,844	Harleyville	4,555,587
Ft. Lawn	2,545,150	N. Charleston*	75,268,133
Great Falls	32,551,577	Reevesville	743,854
Lowrys	1,961,916	Ridgeville	7,496,444
Richburg	8,161	St. George	49,763,014
Unincorporated Areas	345,129,596	Summerville*	440,354,481
Chester County	\$443,565,244	Unincorporated Areas	570,261,550
Cheraw	327,265,644	Dorchester County	\$1,148,443,063
Chesterfield	36,127,321	Edgefield	11,422,075
Jefferson	8,259,571	Johnston	38,989,777
McBee	70,380,440	North Augusta*	8,463
Mt. Croghan	560,723	Trenton	182,530
Pageland	78,963,662	Unincorporated Areas	101,928,056
Patrick	2,909,112	Edgefield County	\$152,530,901
Ruby	2,100,381	Ridgeway	2,103,304
Unincorporated Areas	137,046,736	Winnsboro	152,120,997
Chesterfield County	\$663,613,591	Unincorporated Areas	130,219,650
Manning	153,247,736	Fairfield County	\$284,443,951
Paxville	989,432		
Summerton	20,711,122		

City and County	Gross Sales	City and County	Gross Sales
Coward	2,931,141	Atlantic Beach	4,723,848
Florence	1,663,234,603	Aynor	19,434,102
Johnsonville	24,454,134	Briarcliffe Acres	***
Lake City	178,183,675	Conway	440,563,301
Olanta	11,789,791	Loris	81,291,644
Pamplico	34,643,991	Myrtle Beach	1,315,253,637
Quinby	7,100,147	North Myrtle Beach	461,186,083
Scranton	5,222,552	Surfside Beach	134,182,327
Timmonsville	33,816,363	Unincorporated Areas	3,620,409,902
Unincorporated Areas	1,597,370,449	Horry County	\$6,077,044,845
Florence County	\$3,558,746,845	Hardeeville	40,152,610
Andrews*	62,144,635	Ridgeland	62,052,741
Georgetown	361,287,384	Unincorporated Areas	311,006,483
Pawleys Island	4,253,971	Jasper County	\$413,211,834
Unincorporated Areas	541,317,053	Bethune	6,692,309
Georgetown County	\$969,003,043	Camden	257,273,405
Fountain Inn*	42,054,232	Elgin	22,649,050
Greenville	2,693,777,046	Unincorporated Areas	449,608,954
Greer*	240,263,411	Kershaw County	\$736,223,718
Mauldin	155,940,151	Heath Springs	3,842,488
Simpsonville	214,080,533	Kershaw	35,045,057
Travelers Rest	50,558,005	Lancaster	348,897,999
Unincorporated Areas	5,208,347,677	Unincorporated Areas	357,409,547
Greenville County	\$8,605,021,055	Lancaster County	\$745,195,091
Greenwood	503,397,856	Clinton	127,417,218
Hodges	1,768,943	Cross Hill	524,698
Ninety Six	7,434,966	Fountain Inn*	4,743,949
Ware Shoals*	32,510,105	Gray Court	3,081,423
Unincorporated Areas	700,014,366	Laurens	189,605,635
Greenwood County	\$1,245,126,237	Ware Shoals*	***
Brunson	1,975,934	Waterloo	1,193,508
Estill	33,250,586	Unincorporated Areas	305,241,134
Furman	602,112	Laurens County	\$631,807,565
Gifford	37,961	Bishopville	69,054,707
Hampton	84,607,942	Lynchburg	3,915,924
Luray	109,272	Unincorporated Areas	58,572,697
Scotia	494,278	Lee County	\$131,543,327
Varnville	9,642,042	Batesburg/Leesville*	101,653,179
Yemassee*	13,142,105	Cayce	481,193,319
Unincorporated Areas	151,780,210	Chapin	190,067,448
Hampton County	\$295,642,442	Columbia*	313,328,400

City and County	Gross Sales	City and County	Gross Sales
Gaston	26,755,744	Walhalla	26,018,850
Gilbert	6,926,072	West Union	7,517,337
Irmo*	51,312,438	Westminster	36,755,488
Lexington	610,976,789	Unincorporated Areas	493,698,505
Pelion	14,447,337	Oconee County	\$895,474,635
Pine Ridge	3,126,561	Bowman	6,274,744
South Congaree	7,964,852	Branchville	5,210,874
Springdale	30,732,411	Cope	26,801
Swansea	10,435,112	Cordova	309,262
West Columbia	510,295,154	Elloree	11,530,353
Unincorporated Areas	3,480,836,385	Eutawville	6,737,937
Lexington County	\$5,840,051,202	Holly Hill	38,273,827
McCormick	24,875,099	Livingston	90,242
Parksville	60,994	Neeses	9,855,331
Plum Branch	606,237	North	15,753,768
Unincorporated Areas	20,344,990	Norway	8,859,806
McCormick County	\$45,887,320	Orangeburg	388,294,674
Marion	118,239,894	Rowesville	1,102,672
Mullins	92,642,229	Santee	59,733,676
Nichols	11,177,584	Springfield	1,420,489
Sellers	220,211	Vance	727,740
Unincorporated Areas	139,075,908	Woodford	4,221,746
Marion County	\$361,355,825	Unincorporated Areas	919,245,374
Bennettsville	102,729,631	Orangeburg County	\$1,477,669,316
Blenheim	392,687	Central	8,987,841
Clio	2,118,618	Clemson*	159,898,267
Mccoll	9,766,804	Easley	643,268,565
Tatum	31,610,153	Liberty	24,567,376
Unincorporated Areas	165,794,655	Norris	1,443,316
Marlboro County	\$312,412,548	Pickens	164,992,494
Little Mountain	3,700,460	Six Mile	5,386,878
Newberry	256,202,320	Unincorporated Areas	404,921,118
Peak	684,319	Pickens County	\$1,413,465,856
Pomaria	307,712	Arcadia Lakes	15,165
Prosperity	12,675,769	Blythewood	33,784,875
Silverstreet	92,949	Columbia*	3,558,448,630
Whitmire	5,805,808	Eastover	2,587,053
Unincorporated Areas	274,537,612	Forest Acres	155,409,624
Newberry County	\$554,006,948	Irmo*	54,521,964
Salem	851,872	Unincorporated Areas	4,306,576,958
Seneca	330,632,583	Richland County	\$8,111,344,267

City and County	Gross Sales	City and County	Gross Sales
Batesburg/Leesville*	293,207	Clover	82,180,955
Monetta*	1,450,187	Fort Mill	279,235,088
Ridge Spring	11,127,572	Hickory Grove	177,655
Saluda	61,415,965	McConnells	85,118
Ward	26,486	Rock Hill	1,031,883,599
Unincorporated Areas	40,214,795	Sharon	3,064,469
Saluda County	\$114,528,211	Smyrna	621,356
Campobello	3,845,820	Tega Cay	2,790,408
Central Pacolet	534	York	184,125,067
Chesnee	43,602,946	Unincorporated Areas	1,691,021,068
Cowpens	6,450,890	York County	\$3,275,184,783
Duncan	76,800,454		
Greer*	82,802,077	Sum of Cities	\$42,026,472,658
Inman	17,357,371		
Landrum	37,981,130	Sum of Unincorporated Areas	38,221,880,605
Lyman	37,471,418		
Pacolet	6,650,006	Sum of Allocated Counties	80,248,353,263
Pacolet Mills	3,613		
Spartanburg	1,778,538,699	Sum of Unallocated Counties	15,480,027,604
Wellford	140,568,890		
Woodruff	39,523,316	State Grand Total	\$95,728,380,867
Unincorporated Areas	3,158,286,022		
Spartanburg County	\$5,429,883,184		
Mayesville	2,105,691		
Pinewood	2,914,100		
Sumter	1,069,625,202		
Unincorporated Areas	437,168,178		
Sumter County	\$1,511,813,171		
Carlisle	794,826		
Jonesville	45,029,377		
Lockhart	15,022		
Union	147,207,376		
Unincorporated Areas	95,709,144		
Union County	\$288,755,744		
Andrews*	255,111		
Greeleyville	12,429,070		
Hemingway	55,275,710		
Kingstree	162,191,784		
Lane	1,273,518		
Stuckey	5,074,923		
Unincorporated Areas	206,761,540		
Williamsburg	\$443,261,658		

Footnotes:

* City is located in more than one county

*** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

Sales Tax Collections by Standard Industrial Classification (SIC)

(FY 2001-2002)

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	44	51,717,043	11,660,470
0270	Animal Specialties	19	419,245,739	1,229,064
0780	Landscape and Horticulture	133	24,671,342	12,201,104
0810	Forestry	4	***	***
0910	Fishing, Hatcheries	4	***	***
1000	Metal Mining	1	***	***
1300	Oil and Gas Extraction	2	***	***
1400	Nonmetallic Minerals Except Fuels	10	7,975,777	3,774,457
1520	General Building Contractors	75	40,612,598	18,364,049
1611	Highway and Street Construction	14	28,432,267	5,704,840
1620	Heavy Construction Except Highway	8	5,336,657	1,423,981
1711	Plumbing, Heating, Air Conditioning	159	166,029,628	77,119,504
1721	Painting, Papering, Decorating	13	1,730,512	1,667,857
1731	Electrical Work	28	20,504,675	2,271,691
1740	Masonry, Stonework and Plastering	9	6,806,180	4,061,832
1750	Carpentry and Flooring	53	15,040,367	9,919,604
1761	Roofing and Sheet Metal Work	16	8,482,790	1,316,957
1771	Concrete Work	39	82,533,035	65,408,726
1781	Water Well Drilling	1	***	***
1790	Miscellaneous Trade Contractors	102	89,313,007	16,968,148
2000	Food and Kindred Products	11	7,414,900	2,408,038
2010	Meat Products	42	175,393,234	7,804,160
2020	Dairy Products	10	122,964,670	4,146,811
2084	Wines, Brandy and Brandy Spirits	6	4,480,584	4,446,128
2086	Bottled and Canned Soft Drinks	18	234,980,285	22,136,718
2100	Tobacco Manufacturers	2	***	***
2200	Textile Mill Products	32	113,818,061	33,322,164
2300	Apparel and Other Textile Fabrics	28	203,138,249	3,450,180
2400	Lumber and Wood Products	65	132,167,210	12,270,050

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
2411	Logging Camps and Logging Contractors	1	***	***
2500	Furniture and Fixtures	32	35,507,427	4,351,565
2600	Paper and Allied Products	25	182,212,005	12,314,133
2700	Printing, Publishing Etc	247	177,759,979	85,351,462
2711	Newspapers - Manufacturing	11	4,599,093	708,971
2712	Newspapers - Non Manufacturing	1	***	***
2800	Chemicals	48	290,301,247	14,265,671
2900	Petroleum Products Including Asphalt	24	77,501,000	20,340,019
3000	Rubber & Misc Plastic Products	21	70,570,315	2,535,700
3100	Leather,Leather Products,Shoe Repair	1	***	***
3200	Stone Glass and Concrete Products	74	91,351,638	58,268,511
3300	Primary Metal Products	48	141,481,548	24,241,975
3400	Fabricated Metal Products	152	365,863,032	40,105,751
3500	Machinery Except Electrical	102	103,533,564	14,670,152
3570	Computing and Accounting Machines	7	662,927	182,676
3600	Electrical and Electronic Equipment	56	198,857,638	17,269,035
3630	Household Appliances	11	12,179,318	2,251,449
3700	Transportation Equipment	20	36,066,390	3,655,116
3800	Scientific and Medical Instruments	35	29,676,326	14,809,200
3900	Miscellaneous Manufacturing Products	533	1,017,681,344	139,877,078
4200	Trucking and Warehousing	19	13,996,587	1,889,723
4500	Air Transportation	8	206,749	118,749
4600	Pipelines	1	***	***
4800	Communication Industries	635	1,825,588,577	1,685,229,890
4813	Telephone Telegraph Communications	197	490,098,211	466,710,475
4841	Cable Television	19	121,494,446	120,873,376
4900	Electrical, Gas and Water Services	93	3,421,258,725	1,258,334,113
5010	Motor Vehicles and Auto Equipment	684	3,999,542,648	882,306,784
5030	Lumber and Other Building Material	32	40,569,910	23,617,557
5040	Sporting, Photographic and Hobby Items	350	173,368,885	78,335,816
5050	Metals and Minerals, Except Oil	13	109,166,410	1,144,402
5060	Electrical Goods	43	41,681,330	19,341,851

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5070	Hardware, Plumbing, Heating Equipment	501	620,917,190	333,507,599
5080	Industrial and Farm Machinery	234	444,857,854	94,926,833
5081	Computers and Peripheral Equipment	1547	1,575,835,903	487,062,827
5086	Professional and Medical Equipment	304	854,059,171	192,471,322
5099	Other Durable Goods	820	1,110,271,694	405,112,557
5110	Paper and Paper Products	27	128,241,784	35,830,133
5120	Drug and Sundries	25	120,444,023	14,935,607
5130	Apparel, Piece Goods and Notions	21	16,143,964	2,928,842
5140	Foodstuffs and Related Products	45	199,145,694	30,471,239
5150	Farm Products Raw Materials	1	***	***
5160	Chemicals and Allied Products	35	142,666,209	2,849,801
5170	Petroleum and Petroleum Products	28	224,594,552	19,390,911
5172	Aviation Fuel	38	77,402,844	19,101,448
5180	Beer, Wine and Alcoholic Beverages	10	72,168,081	665,697
5191	Farm Supplies	11	1,422,131	532,375
5194	Tobacco Products	4	***	***
5199	Other Non-Durable Goods	21	26,528,251	9,832,424
5211	Bulding Material Dealers	1845	5,193,782,313	3,104,482,625
5251	Hardware Stores	291	328,012,771	210,608,132
5261	Nurseries and Garden Shops	500	176,127,392	66,820,864
5271	Mobile Home Dealers	656	552,155,220	107,058,632
5311	Department Stores	252	727,560,289	687,955,981
5331	Variety Stores	1441	1,373,605,658	802,252,200
5398	Flea Markets	5741	86,360,016	54,207,690
5399	Miscellaneous Merchandise Stores	2940	4,916,634,559	3,905,676,800
5411	Grocery Stores	3342	7,579,420,459	4,665,907,251
5431	Fruit and Vegetable Markets	254	45,666,610	11,875,157
5460	Bakeries	174	44,080,348	19,965,854
5499	Other Food Stores	1318	1,737,078,219	410,601,618
5511	New and Used Car Dealers	1119	5,218,333,361	1,260,675,713
5521	Used Car Dealers	1857	1,245,401,305	472,707,739
5531	Auto and Home Supply Stores	2517	1,744,336,028	828,897,664

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5541	Gasoline Service Stations	1210	1,840,183,755	425,666,157
5571	Motorcycle Dealers	92	146,425,220	64,830,993
5599	Boat and Other Recreational Dealers	275	400,013,421	86,897,997
5600	Apparel and Accessory Stores	3763	2,674,135,731	2,193,173,827
5700	Furniture and Home Furnishings	2670	1,599,083,535	1,181,243,394
5812	Eating Places	10076	5,158,135,524	4,485,632,619
5813	Drinking Places	1431	192,550,384	180,661,709
5912	Drug Stores	694	2,556,894,825	511,562,820
5921	Liquor Stores	886	295,712,962	224,578,934
5931	Used Merchandise Stores	592	38,902,638	23,895,230
5941	Sporting Goods, Bicycle Shops, & Firearm	665	386,428,816	180,166,584
5942	Book Stores	775	576,878,105	320,568,433
5944	Jewelry Stores	1148	270,381,881	229,713,563
5945	Arts,Crafts and Hobby Store	20	2,193,055	2,166,005
5947	Gift, Novelty and Souvenir Stores	1564	174,661,451	156,225,255
5961	Mail Order Houses	263	367,727,766	121,572,857
5962	Vending Machines	10	1,817,992	1,802,909
5963	Arts & Crafts - \$20 License Fee	1689	1,112,472	2,443,007
5965	Nonresident Retailer	138	273,564,816	193,279,941
5983	Fuel Oil Dealers	286	1,465,278,605	66,238,092
5984	Lp Gas Dealers	119	175,655,152	40,752,188
5992	Florists	1190	205,822,804	111,326,056
5993	Cigar Stores and Stands	101	46,359,752	34,975,309
5994	News Dealers and Newstands	16	6,289,574	5,507,684
5999	Other Miscellaneous Retail Operations	32068	18,141,366,649	6,525,632,912
6000	Banking	13	1,723,068	1,515,262
6146	Installment Finance Companies	90	791,513	541,652
6300	Insurance Carriers	6	638,754	588,764
6500	Real Estate	28	6,636,507	5,204,871
6664	Misc. Non-Profit Organization	2	***	***
6799	Misc. Investors	8	19,958,263	10,669,062
7011	Hotels, Motels, Tourist Courts	2322	1,783,363,425	1,712,020,585

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7021	Rooming and Boarding Houses	228	42,883,119	41,960,932
7030	Campsite and Trailer Parks	53	10,087,683	8,595,189
7210	Laundry and Garment Services	740	152,845,804	131,625,486
7215	Coin Operated Laundry	48	2,356,546	967,585
7221	Photographic Studios	1031	244,381,178	142,398,826
7231	Beauty Shops	1470	80,606,872	39,237,391
7241	Barber Shops	69	2,039,829	585,226
7261	Funeral Services	455	169,666,937	85,595,996
7291	Tax Return Preparation Only	75	1,529,446	306,541
7299	Miscellaneous Personal Services	210	23,570,544	12,701,494
7310	Advertising	186	74,335,011	27,085,889
7312	Outdoor Advertising	9	228,135	198,734
7332	Blueprinting and Photocopying	59	19,686,327	13,341,353
7336	Graphic Design	1	***	***
7349	Cleaning Services	2	***	***
7370	Computer, Data Processing Services	150	132,470,863	35,331,039
7372	Computer Software	436	261,080,175	77,290,382
7394	Rental/Lease Of Tangible Property	1894	1,178,906,379	858,266,724
7399	Other Business Services	864	356,096,693	140,831,434
7500	Auto Repair, Services and Garages	2566	782,628,344	274,175,617
7512	Automobile Rental	381	249,187,358	141,976,162
7600	Other Repair Services	718	183,954,701	57,060,059
7800	Fair Retailers and Vendors	21	4,012,598	3,742,549
7832	Motion Picture Theaters	30	9,283,609	9,209,248
7911	Dance Halls, Studios and Schools	9	783,889	783,836
7929	Entertainers and Groups	18	1,487,789	1,487,789
7932	Billiard and Pool Establishments	14	958,862	913,895
7933	Bowling Alleys	17	1,284,005	1,260,641
7941	Sports Clubs and Promoters	18	1,332,849	1,187,026
7948	Race Tracks and Operations	11	1,267,660	1,248,039
7992	Public Golf Courses	92	42,248,359	40,255,233
7993	Coin-Operated Amusement Devices	358	21,534,301	12,721,222

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7996	Amusement Parks	10	12,207,457	12,188,483
7997	Membership Recreation Clubs	83	28,908,600	11,980,584
7999	Other Amusement and Receptions	4	***	***
8000	Medical and Health Services	574	518,942,726	195,413,683
8200	Educational Services	29	4,151,404	3,673,122
8300	Family Services, Including Day Care	8	3,139,127	857,998
8611	Business Association	13	10,962,175	6,100,996
8621	Professional Association	5	251,538	76,849
8641	Civic, Social Or Fraternal Organization	23	5,028,030	4,855,944
8651	Political Organization	1	***	***
8661	Religious Organization	2	***	***
8742	Marketing	3	***	***
8911	Architectural, Engineering Services	29	5,999,062	1,820,438
8922	Non-Commercial Organization	2	***	***
8931	Accounting, Auditing and Bookkeeping	18	2,650,675	265,655
8999	Miscellaneous Services (Including Vets)	30	9,978,749	2,877,127
9199	Governmental Entity	1	***	***
9999	Unclassified	524	83,315,484	33,406,502
Total		110,836	\$95,728,380,867	\$45,477,337,204

Footnote:

*** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

Sales and Use Tax
\$3,000 Maximum Taxpayer Discount
(FY 2001-2002)

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	44,092	\$993,877
\$101-\$500	16,039	3,850,161
\$501-\$1000	4,661	3,270,157
\$1001-\$1500	1,785	2,182,077
\$1501-\$2000	998	1,730,209
\$2001-\$2500	664	1,486,348
\$2501-\$3000	2,214	6,497,339
Total	70,453	\$20,010,169

Sales and Use Tax
\$10,000 Maximum Taxpayer Discount
(FY 2001-2002)

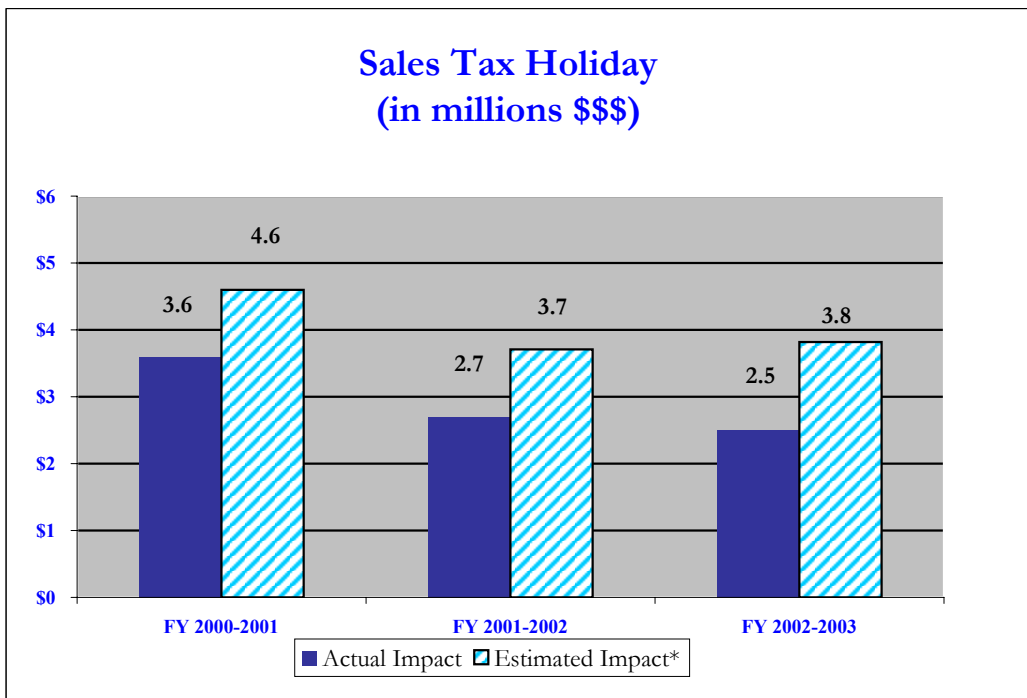
Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	0	\$0
\$1001-\$1500	1	158
\$1501-\$2000	0	0
\$2001-\$2500	0	0
\$2501-\$3000	3	8,712
\$3001-\$4000	1	3,765
\$4001-\$4500	0	0
\$4501-\$5000	1	4,855
\$5001-\$5500	0	0
\$5501-\$6000	1	5,523
\$6001-\$8000	0	0
\$8001-\$8500	0	0
\$8501-\$9500	0	0
\$9501-\$10000	4	39,999
Over \$10001	0	0
Total	11	\$63,012

Revenue Impact of Sales Tax Holiday

South Carolina Law grants a three-day sales tax exemption that occurs on the first Friday, Saturday, and Sunday in August each year. This exemption is designed to ease the burden of sales tax on certain purchases to shoppers during the specified period. The exemption provides relief of the state sales tax and the counties 1% sales tax administered by the Department of Revenue. The exemption affects the sales of clothing, clothing accessories, footwear, school supplies, computers, printer, printer supplies and computer software provided that the item is not:

- Used in a trade or business
- Places on a lay-away or similar deferred payment and delivery plan, or
- Clothing that is rented or missing

A complete list of items exempted during this specified time period, can be obtained on our website www.sctax.org.



Footnote:

* Source: South Carolina Board of Economic Advisors

South Carolina Counties with Additional Sales Tax

(As of December 31, 2002)

County	Date of Implementation	Tax	Percent	
Abbeville	May-92	Local Option	1%	
Aiken	May-01	Capital Projects	1%	
Allendale	May-92	Local Option	1%	
	May-01	Capital Projects	1%	
Bamberg	May-92	Local Option	1%	
Barnwell	May-99	Local Option	1%	
Beaufort	Jun-99	Transportation	1%	(Ended 12-1-00)
Berkeley	May-97	Local Option	1%	
Charleston	Jul-91	Local Option	1%	
	May-03	Transportation	0.50%	
Cherokee	Jul-96	School District	1%	
Chester	May-94	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 5-00)
Chesterfield	May-97	Local Option	1%	
	Sep-00	School District	1%	
Clarendon	May-97	Local Option	1%	
Colleton	Jul-91	Local Option	1%	
Darlington	May-97	Local Option	1%	
Dillon	May-96	Local Option	1%	
	May-03	Capital Projects	1%	
Edgefield	May-92	Local Option	1%	
Florence	May-94	Local Option	1%	
Hampton	Jul-91	Local Option	1%	
Jasper	Jul-91	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 11-02)
	Dec-02	School District	1%	
Kershaw	May-97	Local Option	1%	
Lancaster	May-92	Local Option	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
Marlboro	May-92	Local Option	1%	
Newberry	May-99	Capital Projects	1%	
Orangeburg	May-99	Capital Projects	1%	
Pickens	May-95	Local Option	1%	
Saluda	May-92	Local Option	1%	
Sumter	May-96	Local Option	1%	
Williamsburg	May-97	Local Option	1%	
York	May-98	Capital Projects	1%	

Footnote: The above taxes are in addition to the 5% statewide sales tax

Local Option Sales and Use Tax Collections by City and County

(FY 2001-2002)

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
Abbeville County		Berkeley County	
Abbeville	456,358	Bonneau	28,966
Calhoun Falls	58,019	Charleston	386,710
Donalds	8,571	Goose Creek	2,117,076
Due West	41,565	Hanahan	246,110
Honea Path	21,941	Jamestown	24,107
Lowndesville	1,574	Moncks Corner	1,668,219
Ware Shoals	5,734	St Stephens	157,728
Unincorporated	670,344	Summerville	1,449,872
County Total	1,264,107	Unincorporated	5,107,987
Allendale County		County Total	
Allendale	144,608		11,186,775
Fairfax	118,273	Charleston County	
Sycamore	1,347	Awendaw	28,580
Ulmers	3,656	Charleston	19,049,631
Unincorporated	324,680	Folly Beach	227,046
County Total	592,564	Hollywood	88,861
Bamberg County		Isle of Palms	573,219
Bamberg	218,197	James Island	49,114
Denmark	211,020	Kiawah Island	790,167
Ehrhardt	48,632	Lincolnton	11,681
Govan	162	Mcclellanville	47,694
Olar	7,460	Meggett	11,793
Unincorporated	360,365	Mt Pleasant	5,948,401
County Total	845,835	North Charleston	7,812,828
Barnwell County		Ravenel	175,945
Barnwell	819,769	Rockville	11,717
Blackville	70,054	Seabrook Island	213,153
Elko	5,786	Sullivans Island	126,472
Hilda	12,380	Summerville	220,341
Kline	1,268	Unincorporated	20,300,297
Snelling	4,694	County Total	55,686,939
Williston	168,432	Chester County	
Unincorporated	531,898	Chester	481,506
County Total	1,614,282	Fort Lawn	31,565
		Great Falls	43,151
		Lowrys	2,330

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
Richburg	107,584	Latta	197,384
Unincorporated	1,314,485	Unincorporated	883,350
County Total	1,980,621	County Total	2,190,788
Chesterfield County		Edgefield County	
Cheraw	907,343	Edgefield	253,999
Chesterfield	212,925	Johnston	161,837
Jefferson	38,378	North Augusta	99,162
McBee+A89	58,197	Trenton	49,261
Mt Croghan	6,627	Unincorporated	467,822
Pageland	401,547	County Total	1,032,082
Patrick	18,988	Florence County	
Ruby	8,463	Coward	31,856
Unincorporated	1,002,431	Florence	8,137,632
County Total	2,654,899	Johnsonville	172,963
Clarendon County		Lake City	943,810
Manning	798,629	Olanta	53,946
Paxville	12,264	Pamplico	96,976
Summerton	92,306	Quinby	51,544
Turbeville	104,519	Scranton	56,677
Unincorporated	823,630	Timmonsville	224,696
County Total	1,831,347	Unincorporated	7,142,584
Colleton County		County Total	16,912,682
Cottageville	36,335	Hampton County	
Edisto Beach	187,720	Brunson	6,679
Lodge	12,427	Estill	168,172
Smoaks	2,970	Fairfax	-
Walterboro	1,508,705	Furman	5,544
Williams	2,302	Gifford	1,084
Unincorporated	1,237,072	Hampton	401,492
County Total	2,987,531	Luray	1,805
Darlington County		Scotia	4,688
Darlington	800,798	Varnville	55,877
Hartsville	1,710,271	Yemassee	51,162
Lamar	43,002	Unincorporated	479,769
Society Hill	68,370	County Total	1,180,072
Unincorporated	2,030,582	Jasper County	
County Total	4,653,023	Hardeeville	265,632
Dillon County		Ridgeland	347,851
Dillon	1,036,458	Unincorporated	1,197,060
Lake View	73,596	County Total	1,810,544

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
Kershaw County		Marlboro County	
Bethune	46,494	Bennettsville	687,940
Camden	1,190,117	Blenheim	4,251
Elgin	191,564	Clio	46,456
Unincorporated	2,541,070	Mccoll	37,154
County Total	3,969,245	Tatum	8,877
Lancaster County		Unincorporated	646,243
Heath Springs	23,134	County Total	1,430,920
Kershaw	268,569	Pickens County	
Lancaster	2,176,489	Central	127,714
Unincorporated	2,047,780	Clemson	820,947
County Total	4,515,972	Easley	2,426,606
Laurens County		Liberty	129,622
Clinton	686,480	Norris	9,118
Cross Hill	12,598	Pickens	791,388
Fountain Inn	66,977	Six Mile	22,747
Gray Court	54,745	Unincorporated	4,092,201
Laurens	1,192,100	County Total	8,420,342
Ware Shoals	3,428	Saluda County	
Waterloo	30,083	Batesburg	17,433
Unincorporated	1,550,034	Monetta	14,021
County Total	3,596,446	Ridge Spring	34,301
Lee County		Saluda	312,880
Bishopville	337,968	Ward	4,339
Lynchburg	17,710	Unincorporated	329,848
Unincorporated	383,100	County Total	712,822
County Total	738,778	Sumter County	
McCormick County		Mayesville	11,160
Mccormick	189,811	Pinewood	12,533
Mt Carmel	-	Sumter	5,172,100
Parksville	2,802	Unincorporated	3,434,643
Plum Branch	6,641	County Total	8,630,436
Unincorporated	242,798	Williamsburg County	
County Total	442,697	Andrews	16,232
Marion County		Greeleyville	55,160
Marion	737,073	Hemingway	270,960
Mullins	409,604	Kingstree	589,876
Nichols	27,008	Lane	8,166
Sellers	2,814	Stuckey	4,964
Unincorporated	1,045,880	Unincorporated	791,859
County Total	2,222,380	County Total	1,737,217

State Grand Total

\$144,841,346

Footnote:

*: The above collections are based on the state's fiscal year July – June. However, local option is disbursed by the State Treasurer's Office on a June-May collection period, with final disbursements for the year in June.

Special Local Option Sales Tax Collections by County (FY 2001-2002)

Capital Project Tax	Amount
Aiken	\$ 11,600,875
Allendale	451,294
Jasper	1,836,668
Newberry	2,572,728
Orangeburg	8,035,743
York	17,493,818
Total	\$ 41,991,126

School District Tax	Amount
Cherokee	\$4,407,916
Chesterfield	2,138,707
Total	\$6,546,623

Footnotes:

Aiken & Allendale County Special Local Option Sales Tax collections began in May 2001. The collections will be reflected in FY 2001-2002.

Beaufort Collections ended in December 2000.

Chester Collections ended in FY 1999-2000

Accommodations Tax Collections by Month

(FY 2001-2002)

County	Tax Collected
Jul-00	\$4,484,694
Aug-00	5,243,621
Sep-00	3,547,550
Oct-00	2,357,383
Nov-00	2,254,057
Dec-00	1,417,240
Jan-01	1,350,569
Feb-01	1,045,091
Mar-01	1,509,215
Apr-01	1,794,351
May-01	4,022,253
Jun-01	3,089,414
Total	\$32,115,437

Footnote: :Total includes "unknown" funds

Admissions Tax Collections by County

(FY 2001-2002)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	***
Aiken	574,325	Horry	8,771,987
Allendale	***	Jasper	51,758
Anderson	424,236	Kershaw	37,506
Bamberg	***	Lancaster	44,957
Barnwell	***	Laurens	42,813
Beaufort	3,158,671	Lee	***
Berkeley	217,644	Lexington	429,658
Calhoun	***	McCormick	***
Charleston	3,312,506	Marion	36,802
Cherokee	41,268	Marlboro	***
Chester	14,355	Newberry	16,026
Chesterfield	***	Oconee	121,269
Clarendon	***	Orangeburg	140,007
Colleton	34,249	Pickens	824,320
Darlington	526,369	Richland	2,443,951
Dillon	20,180	Saluda	***
Dorchester	244,419	Spartanburg	610,185
Edgefield	***	Sumter	160,514
Fairfield	4,420	Union	19,265
Florence	326,538	Williamsburg	19,123
Georgetown	936,255	York	1,254,479
Greenville	2,263,250		
Greenwood	202,865		
		Total of Counties	\$27,569,212
		Unallocated Total	175,466
		State Grand Total	\$27,744,678

Footnote:

*** Indicates too few entities to report.. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

Admissions Tax Collections by County

(FY 2001-2002)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	***
Aiken	574,325	Horry	8,771,987
Allendale	***	Jasper	51,758
Anderson	424,236	Kershaw	37,506
Bamberg	***	Lancaster	44,957
Barnwell	***	Laurens	42,813
Beaufort	3,158,671	Lee	***
Berkeley	217,644	Lexington	429,658
Calhoun	***	McCormick	***
Charleston	3,312,506	Marion	36,802
Cherokee	41,268	Marlboro	***
Chester	14,355	Newberry	16,026
Chesterfield	***	Oconee	121,269
Clarendon	***	Orangeburg	140,007
Colleton	34,249	Pickens	824,320
Darlington	526,369	Richland	2,443,951
Dillon	20,180	Saluda	***
Dorchester	244,419	Spartanburg	610,185
Edgefield	***	Sumter	160,514
Fairfield	4,420	Union	19,265
Florence	326,538	Williamsburg	19,123
Georgetown	936,255	York	1,254,479
Greenville	2,263,250		
Greenwood	202,865		
		Total of Counties	\$27,569,212
		Unallocated Total	175,466
		State Grand Total	\$27,744,678

Footnote:

*** Indicates too few entities to report.. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

Admissions Tax Collections by Event Type (FY 2001-2002)

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,008	\$810,266
02	Nightclubs	2,894	751,990
03	Bands	562	203,124
04	Skating	451	249,609
05	Bowling	505	737,622
06	Golf	4,215	9,758,841
07	Golf Driving Range/Tennis	1,088	1,113,412
08	Miniature Golf Course	442	688,209
09	Swimming	110	50,002
10	Miniature Raceway	244	208,872
11	State/County park	133	286,794
12	Archery	119	25,655
13	Amusement Rides	314	241,309
14	Carnival	31	38,816
15	Circus	33	18,248
16	Itinerant Shows	158	352,130
17	Promoter	315	1,074,963
18	Gardens	108	883,925
19	Amusement Parks	194	2,142,287
20	Sight Seeing Attractions	144	121,949
21	Fishing Pier	60	34,097
22	Horse Racing , Shows, & Rides	59	9,994
23	Athletic Events	445	1,588,234
24	Auto/Motorcycle Racing	358	678,055
25	Myrtle Beach Live Entertainment Theatre	156	1,893,144
26	Gyms, Spas, Body Building & Fitness Centers	85	104,589
27	Miscellaneous	741	314,801
99	Movie Theatres	1,184	3,363,740
Total		16,156	\$27,744,678

Comparison of State Excise Tax Rates on Cigarettes

(For tax year 2002 -- as of January 1, 2002)

State	Tax Rate (¢ per pack)	Rank	State	Tax Rate (¢ per pack)	Rank
Alabama (1)	16.5	44	Nebraska	34	29
Alaska	100	6	Nevada	35	28
Arizona	58	20	New Hampshire	52	23
Arkansas (2)	31.5	32	New Jersey	150	1
California	87	12	New Mexico	21	38
Colorado	20	39	New York (1)	150	1
Connecticut	111	5	North Carolina	5	49
Delaware	24	35	North Dakota	44	25
Florida	33.9	30	Ohio	55	22
Georgia	12	46	Oklahoma	23	37
Hawaii	100	6	Oregon	68	18
Idaho	28	34	Pennsylvania	31	33
Illinois	98	10	Rhode Island	132	4
Indiana	55.5	21	South Carolina	7	48
Iowa	36	27	South Dakota	33	31
Kansas	70	16	Tennessee (1) (2)	13	45
Kentucky (2)	3	50	Texas	41	26
Louisiana	24	35	Utah	69.5	17
Maine	100	6	Vermont	93	11
Maryland	100	6	Virginia (1)	2.5	51
Massachusetts	76	14	Washington	142.5	3
Michigan	75	15	West Virginia	17	42
Minnesota	48	24	Wisconsin	77	13
Mississippi	18	40	Wyoming	12	46
Missouri (1)	17	42	Dist. of Columbia	65	19
Montana	18	40			
			U. S. Median	41	

Footnotes:

1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC 8¢; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN. In AR, a \$1.25/1,000 cigarette fee is imposed.

(3) Several states are scheduled to increase their tax rates further in 2002. HI, another 20¢ on 10/1/02; LA, 12¢ on 8/1/02; NE, 30¢ on 10/1/02; and PA, 69¢ on 7/15/02.

Tobacco Tax Collections by Month (FY 2001-2002)

County	Cigarettes	Other Tobacco Products	Total
Jul 01	\$2,327,063	\$316,567	\$2,643,630
Aug 01	2,392,488	325,016	\$2,717,504
Sep 01	2,183,338	309,629	\$2,492,967
Oct 01	2,296,816	310,413	\$2,607,229
Nov 01	2,263,656	294,927	\$2,558,583
Dec 01	2,016,985	281,603	\$2,298,588
Jan 02	2,212,175	317,965	\$2,530,140
Feb 02	2,060,200	288,311	\$2,348,511
Mar 02	2,019,314	295,427	\$2,314,741
Apr 02	2,141,737	309,337	\$2,451,074
May 02	2,167,871	318,383	\$2,486,254
Jun 02	2,268,781	352,128	\$2,620,909
Total	\$26,350,424	\$3,719,706	\$30,070,130

Comparison of State Beer Excise Tax Rates (As of January 1, 2002)

State	Excise Tax Rates (\$ per gal)	Sales Tax Applied	Other Taxes
Alabama	\$0.53	Yes	\$0.52/gal. local tax
Alaska	0.35	n.a.	
Arizona	0.16	Yes	
Arkansas	0.23	Yes	< 3.2% - \$0.16/gal.; \$0.008/gal. & 3% off-10% on-premise tax
California	0.2	Yes	
Colorado	0.08	Yes	
Connecticut	0.19	Yes	
Delaware	0.16	n.a.	
Florida	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	0.48	Yes	\$0.53/gal. local tax
Hawaii	0.92	Yes	\$0.53/gal. draft beer
Idaho	0.15	Yes	> 4% - \$0.45/gal.
Illinois	0.185	Yes	\$0.16/gal. in Chicago & \$0.06/gal. in Cook County
Indiana	0.12	Yes	
Iowa	0.19	Yes	
Kansas	0.18	--	> 3.2% - {8% off- & 10% on-premise}, < 3.2% - 4.25% sales tax.
Kentucky	0.08	Yes*	9% wholesale tax
Louisiana	0.32	Yes	\$0.048/gal. local tax
Maine	0.35	Yes	additional 5% on-premise tax
Maryland	0.09	Yes	\$0.2333/gal. in Garrett County
Massachusetts	0.11	Yes*	0.57% on private club sales
Michigan	0.2	Yes	
Minnesota	0.15	--	< 3.2% - \$0.077/gal.. 9.0% sales tax
Mississippi	0.43	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.23	Yes	
Nevada	0.09	Yes	
New Hampshire	0.3	n.a.	

State	Excise Tax Rates (\$ per gal)	Sales Tax Applied	Other Taxes
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	
New York (1)	0.135	Yes	\$0.12/gal. in New York City
North Carolina	0.53	Yes	\$0.48/gal. bulk beer
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	0.18	Yes	
Oklahoma	0.4	Yes	< 3.2% - \$0.36/gal.; \$1.00/case on-premise & 12% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island	0.1	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	
Tennessee	0.13	Yes	17% wholesale tax
Texas	0.19	Yes	> 4% - \$0.198/gal., 14% on-premise & \$0.05/drink- airline sales
Utah	0.35	Yes	> 3.2% - sold through state store
Vermont	0.265	No	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	0.26	Yes	
Washington	0.261	Yes	
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	8% off- & 10% on-premise sales tax
U.S. Median	\$0.19		

Footnotes:

* Sales tax is applied to on-premise sales only.

(1) Tax rate scheduled to decrease to 12.5 cents per gallon 9/13/031.

Alcohol Beverage Licenses by County and Type (FY 2001-2002)

County Name	1 Day Special Event Beer/ Wine	1 Day Special Event Liquors	1 Day Special Event Mini Bottle	120 Day Business Mini Bottle	120 Day Non Profit Private Club Mini Bottle	120 Day On Premises Beer/ Wine	120 Day Retail Store Liquor	120 Day Week Off Premises Beer/ Wine	120 Day, 7 Day Week Off Premises Beer/Wine	7 Day Week Off Premises /Beer Wine	Alcoholic Cooking Liquors	Beer/Wine Producer	Brew Pub Beer /Wine
Abbeville	1												
Aiken	3	1		2		2		1			10		1
Allendale													
Anderson	1		1	3	1	5		5			4		
Bamberg						1							
Barnwell													
Beaufort	4			1		3		1	1	76	86	1	2
Berkeley				1		1					1		
Calhoun													
Charleston	20	1		3		8			3	253	72	4	3
Cherokee					1	1		5					
Chester						1		2					
Chesterfield						3		1			1		
Clarendon				1		1		1			2		
Colleton				1		1				3	3		
Darlington						2		2			1		
Dillon	1			1	1	2		3					
Dorchester				1	1	3		2			4		
Edgefield											2		
Fairfield				1		3		3					
Florence				2		3	1	1			6		
Georgetown						1					13		
Greenville	3	2	1	5		6	1	8			44	2	1
Greenwood						1		2			6		
Hampton								1		6			
Horry	2			10		14	1	2			95	1	2
Jasper				1		1		2					
Kershaw	12	4				2					1		
Lancaster	1	1				1					1		
Laurens					1	1		2					1
Lee						1							
Lexington				6	2	13	1	7			12		
Marion	1			1		2		1			1		
Marlboro				1		1		1					
Mccormick						2							
Newberry						2		3			1		
Oconee				1	1	2		5			1		
Orangeburg				2		2	1	4			3		
Pickens	1	1		3		5	1	2			3		
Richland	5	3		1	1	4	6	2			33	3	4
Saluda						1							
Spartanburg	6	1		7	6	17	5	12			17		1
Statewide												540	
Sumter						1		2					
Union													
Williamsburg					1	1	2	1					
York	1	1		2		4	1	5			9		
Grand Total	62	15	2	57	16	125	20	89	4	338	432	551	15

Alcohol Beverage Licenses by County and Type- *continued*
(FY 2001-2002)

Business Mini Bottle	Liquor Producer Importer (Outside SC)	Liquor Producer Representative	Local Option 24 HR Sunday Sales	Off Premises Beer/Wine	On Premises Beer /Wine	Permanent Mini Bottle- Private Club	Permit to Operate Brewery/ Winery	Retail Liquor Store	Sunday/Sabbath Beer/Wine	Wholesale Beer/Wine Distributor	Wholesale Liquor	Grand Total
5				25	20	2		5				58
58			19	142	166	23	5	28		2		463
4				16	28	6		7				61
60				183	162	38		26		3		492
4				21	25	3		6				60
6			1	24	41	7		11				90
256			635	54	430	53		34		3		1,640
35			3	101	171	47		24		3		387
1				14	26	5		3				49
404	1	4	1,195	59	744	74	1	59		11		2,919
15				70	48	8		8				156
5				40	54	10	1	10				123
12		1		63	72	8		11				172
8				39	78	6		15				151
19			7	57	77	10		12	1			191
19				76	119	18		19				256
9				41	78	9		7				152
32			2	80	109	17		16				267
7				21	21	2		4				57
3				27	61	5		6		1	1	111
56				168	213	36		31		2		519
87		1	230	72	181	14		21				620
237		1	347	334	479	76	1	52		10		1,610
33				64	92	18		11				227
6				26	43	4		9				95
524		4	1,759	327	806	31	1	85		6	1	3,671
11				47	44	1		6		1		114
21				55	81	12		14				202
15		1		80	73	12		11				196
8				74	41	11		10				149
1				18	46	6		13				85
109		24	77	167	239	26		40		2	1	726
1				9	26	4		5				51
10				41	59	3		10				126
3				39	60	11		5				120
11				32	54	6		8				117
16				69	62	16		9				182
43			10	112	187	21		35		1		421
39				81	89	13		12		1	1	252
235		37	366	241	501	49		71		6	2	1,570
2				20	22	2		4				51
113				248	234	36		40		4		747
	81	4										625
20				118	143	26		28		3		341
6				27	22	4		12				71
5				40	104	7		17		1		179
78				172	216	40	1	26		2		558
2,652	82	77	4,651	3,834	6,647	836	10	896	1	62	6	21,480

Alcoholic Beverage License
Local Option Permit Counties and Municipalities
(FY 2001-2002)

Counties

Beaufort
Charleston
Georgetown
Horry
Lexington
Richland

Municipalities

Aiken
Beaufort
Bluffton
Charleston
Greenville
Edisto
Hilton Head
North Charleston
Port Royal
Santee
Tega Cay
Yemasee

Regulation of Alcohol Beverages, Bingo, and Coin-Operated Devices

(FY 2001-2002)

Type of License	Revocations	Suspensions
Alcohol Beverage Licenses	11	43
Bingo Licenses	3	0
Coin-Operated Devices*	121	0
Total	135	43

Contested Court Cases	Cases Resolved Without a Hearing	Cases Closed	Cases Pending on June 30, 2002
Alcohol Beverage Licenses	69	179	126
Bingo Licenses	8	8	6
Coin-Operated Devices*	4	16	13
Total	81	203	145

Footnote: Video Poker was repealed July 1, 2000

Assessed Property Values by School District

(For 2002 Index Year Based on 2000 Tax Year Assessed Value)

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in Lieu & Joint Industrial Park	Manufacturing Property	Business Personal Property	Utility Property	Motor Carrier	Total County & State Assessments
Abbeville	\$13,021,418	\$957,259	\$379,675	\$6,077,621	\$11,923,316	\$1,845,283	\$14,130,040	\$990,044	\$4,830,820	\$546,485	\$67,723,379
Aiken	123,291,370	2,840,290	81,640	83,614,140	84,393,860	15,374,035	51,928,980	16,793,270	40,866,463	657,654	543,133,072
Allendale	3,366,720	1,127,300	349,580	2,212,870	3,307,526	122,720	7,494,268	704,220	7,167,920	35,237	29,255,081
Anderson 1	32,318,630	344,560	3,860	17,791,780	20,875,052	16,623,730	8,975,830	3,544,030	13,298,102	48,620	146,142,824
Anderson 2	12,800,450	417,240	11,240	6,907,510	9,215,320	3,201,620	6,892,200	2,098,400	5,563,542	29,951	59,937,923
Anderson 3	7,219,950	425,970	64,830	4,607,080	6,186,710	5,514,270	5,754,160	1,084,900	4,473,922	17,500	42,569,242
Anderson 4	15,560,900	394,920	10,220	14,751,870	9,935,071	9,132,760	11,736,670	1,404,660	4,227,442	32,514	82,747,927
Anderson 5	54,425,750	169,740	2,310	59,761,930	34,949,341	14,926,700	16,839,600	12,830,520	15,445,692	115,450	263,892,783
Bamberg 1	4,334,230	1,069,760	191,600	2,346,350	4,075,610	0	1,495,320	661,960	1,916,830	240,760	20,666,650
Bamberg 2	2,798,940	625,780	35,950	1,957,860	2,278,140	0	2,120,200	545,740	2,469,850	180,450	15,811,850
Barnwell 19	1,898,020	282,900	20,310	1,329,910	2,087,089	0	1,247,000	167,703	1,261,180	129,752	10,321,884
Barnwell 29	2,105,540	285,500	65,970	1,612,470	2,261,851	0	4,876,940	347,630	1,034,360	173,736	14,869,537
Barnwell 45	5,697,130	540,730	95,050	5,083,290	6,439,462	1,524,593	4,628,781	1,868,566	2,930,200	377,269	34,882,201
Beaufort	203,846,966	686,286	48,692	416,692,937	109,198,682	182	4,124,330	31,528,160	29,166,780	804,215	999,944,196
Berkeley	94,246,230	1,847,990	1,708,780	86,125,010	68,013,412	43,621,991	60,146,177	10,960,834	33,028,380	1,652,483	495,597,517
Calhoun	8,701,470	1,601,320	68,720	6,658,100	9,268,080	4,805,672	18,041,930	1,635,350	3,970,730	567,435	64,020,277
Charleston	300,614,180	1,691,690	705,780	456,469,690	221,393,360	12,493,068	52,655,580	68,337,080	70,291,200	2,021,779	1,487,287,587
Cherokee	30,566,450	824,780	154,950	24,897,410	26,203,267	11,175,582	41,196,211	6,575,660	15,410,040	419,700	187,990,500
Chester	22,051,150	1,129,400	568,720	13,894,520	15,424,780	4,907,090	27,685,170	3,124,470	13,059,190	637,860	124,533,500
Chesterfield	23,276,160	2,080,300	495,170	17,873,550	20,505,988	3,519,457	33,519,760	3,725,000	7,306,800	529,408	136,107,753
Clarendon 1	4,518,550	863,320	149,850	7,075,380	3,587,359	139,900	2,111,710	444,180	1,449,260	354,740	25,212,799
Clarendon 2	9,117,770	1,193,620	293,310	10,245,970	9,005,506	185,960	1,155,290	1,699,730	1,993,930	541,190	44,550,046
Clarendon 3	2,049,690	585,190	88,810	1,240,830	1,975,771	48,960	232,870	351,800	427,820	100,210	9,151,641
Colleton	22,242,660	3,834,520	1,789,250	39,949,600	19,863,528	270,194	7,220,430	3,627,090	17,737,060	1,145,459	139,922,451
Darlington	41,881,120	2,197,940	97,330	28,493,640	34,951,904	18,586,825	28,450,901	7,765,330	49,717,960	1,161,933	255,186,003
Dillon 1	2,117,290	686,670	50,820	1,183,160	2,152,720	0	509,590	166,440	721,700	88,500	9,794,180
Dillon 2	7,601,920	910,640	50,330	9,325,440	8,396,050	1,205,718	6,846,300	2,918,580	3,281,540	627,740	48,766,178
Dillon 3	2,691,690	670,270	246,310	2,317,890	3,064,620	0	2,614,300	821,030	966,050	142,580	16,226,430
Dorchester 2	76,993,530	334,010	418,370	47,409,100	41,540,325	7,219,550	15,450,410	5,435,640	12,041,330	543,780	284,379,575
Dorchester 4	9,164,190	1,019,750	274,220	7,431,550	7,373,440	2,058,205	12,380,250	1,802,530	4,765,560	125,220	55,559,105
Edgefield	14,175,100	1,533,410	417,990	7,309,990	11,579,820	186,026	9,611,900	1,647,990	6,309,790	67,719	67,014,835

Orangeburg 3	11,550,736	1,358,756	115,590	12,467,292	8,308,485	0	6,338,120	3,580,280	3,816,640	315,059	59,401,694
Orangeburg 4	10,040,772	1,816,532	118,290	4,931,034	8,641,335	0	10,386,300	1,213,198	29,241,240	397,650	76,827,123
Orangeburg 5	28,484,916	1,919,976	97,914	28,438,176	22,797,538	1,336,673	27,780,150	9,662,150	8,741,310	872,585	158,616,304
Pickens	91,224,264	657,444	135,797	72,660,317	61,207,656	26,002,040	24,017,590	10,685,450	26,453,935	1,755,989	406,024,746
Richland 1	140,063,705	1,441,219	206,590	187,850,146	112,210,459	16,354,550	59,288,688	48,330,620	76,685,347	970,380	783,465,409
Richland 2	98,209,930	509,985	27,660	80,467,625	62,489,375	9,341,922	21,646,195	12,811,518	13,971,930	451,621	398,137,691
Saluda	8,095,940	1,235,200	194,800	7,335,640	7,060,020	503,898	2,467,860	834,090	2,614,510	521,550	38,959,448
Spartanburg 1	25,119,407	426,560	6,670	12,493,511	12,940,070	228,675	5,774,760	2,110,610	5,780,147	287,739	90,287,556
Spartanburg 2	39,685,620	310,854	5,280	23,398,663	21,600,598	833,766	14,238,480	4,041,420	7,483,664	724,189	152,008,154
Spartanburg 3	10,806,506	118,240	23,380	6,615,697	6,997,441	3,119,129	25,551,690	1,834,880	5,261,952	264,657	71,400,078
Spartanburg 4	10,483,864	339,319	53,500	6,635,026	7,108,342	1,368,495	6,952,910	1,461,270	4,800,531	136,076	49,823,197
Spartanburg 5	27,504,270	220,110	8,580	27,562,558	23,963,701	24,816,282	40,796,800	9,464,920	7,196,060	478,457	189,516,008
Spartanburg 6	48,308,173	267,946	36,720	51,080,645	28,357,645	9,057,983	41,081,661	14,838,420	11,431,322	598,066	253,366,754
Spartanburg 7	46,858,201	26,880	3,310	49,682,451	26,164,400	517,704	18,023,200	14,820,820	15,883,092	834,104	219,672,363
Sumter 2	22,507,520	2,426,630	344,510	18,937,350	22,492,060	5,253,050	23,121,660	3,711,420	4,793,480	132,150	126,227,350
Sumter 17	33,382,230	113,390	4,240	33,288,220	25,621,720	723,600	10,165,030	8,109,500	8,221,020	117,500	153,128,680
Union	12,881,960	663,640	415,010	7,342,400	13,103,207	4,133,539	19,343,350	2,050,740	6,521,770	665,980	80,003,556
Williamsburg	13,116,194	3,924,433	1,044,913	12,319,389	15,369,180	12,663,800	7,758,630	3,410,170	6,240,550	1,225,070	90,188,523
York 1	16,917,537	577,591	161,497	8,887,687	13,892,267	519,433	8,486,550	2,203,200	9,352,616	130,881	78,046,796
York 2	27,810,252	225,671	35,520	12,837,526	17,027,494	1,011,924	5,343,257	1,948,955	166,854,615	585,847	261,491,313
York 3	70,375,985	261,886	50,142	50,950,736	53,330,128	6,601,744	56,433,494	14,043,980	10,958,946	610,246	333,993,272
York 4	32,647,643	48,437	35,345	22,034,978	20,161,931	6,534,993	18,917,040	6,401,065	6,258,144	235,725	145,922,944
Statewide Grand Total	\$3,264,474,449	\$87,282,929	\$24,371,064	\$3,711,198,670	\$2,395,455,353	\$515,892,642	\$1,412,608,389	\$662,520,003	\$1,311,261,972	\$48,814,296	\$16,698,354,216