

**SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
2002—2003  
ANNUAL REPORT**

**Mark Sanford—Governor**

**Burnet R. Maybank, III—Director**

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**SCDOR Annual Report**



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# TAXPAYERS' BILL OF RIGHTS

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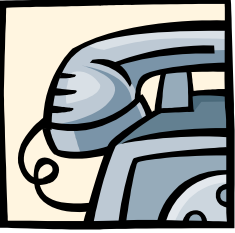



The Taxpayers' Bill of Rights gives you certain rights when dealing with the South Carolina Department of Revenue. These include the right to:

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](http://www.sctax.org).

# Assistance from



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

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

**AIKEN**

County Council Building  
736 Richland Avenue West  
Thursdays Only  
9:00 am – 11:00 pm  
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  
1<sup>st</sup> & 3<sup>rd</sup> Monday Only of each  
Month 8:30 am – 12:30 pm  
803-541-1012

**BENNETTSVILLE**

SC Dept of Motor Vehicles  
Hwy 9 West  
2<sup>nd</sup> Thursdays Only  
9:30 am–12:30 pm  
843-454-9272

**CAMDEN**

Kershaw County Courthouse  
1121 Broad Street  
2<sup>nd</sup> Wednesday of Each Month  
9:00 am–12:00 pm  
803- 425-1500 ext 376

**CHESTER**

Old Federal Building  
158 Main Street  
Thursdays 9:00 am – 12:00 pm  
803-377-4177

**DILLON**

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

**GAFFNEY**

Cherokee County Administration Bldg  
210 N. Limestone Street

2<sup>nd</sup> Tuesday Each Month Only  
9:00 am-12:00 pm  
864-487-2766

**GEORGETOWN**

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

**GREENWOOD**

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

**KINGSTREE**

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

**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  
2<sup>nd</sup> Wednesday Only Each Month  
1:00 pm – 5:00 pm  
864-984-4608 ext 190

**MCCORMICK**

McCormick County Courthouse  
Tuesdays Only  
8:30 am–1:00 pm  
864-465-2195 ext.2931

**ORANGEBURG**

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

**ST. GEORGE**

Dorchester County Office Bldg  
Office of the Clerk of County Council  
Second Floor  
2<sup>nd</sup> & 4<sup>th</sup> Thursday  
1:00 pm- 5:00 pm  
843-224-9438 during office hours

**SUMTER**

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

**UNION**

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

**WALHALLA**

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

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**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**

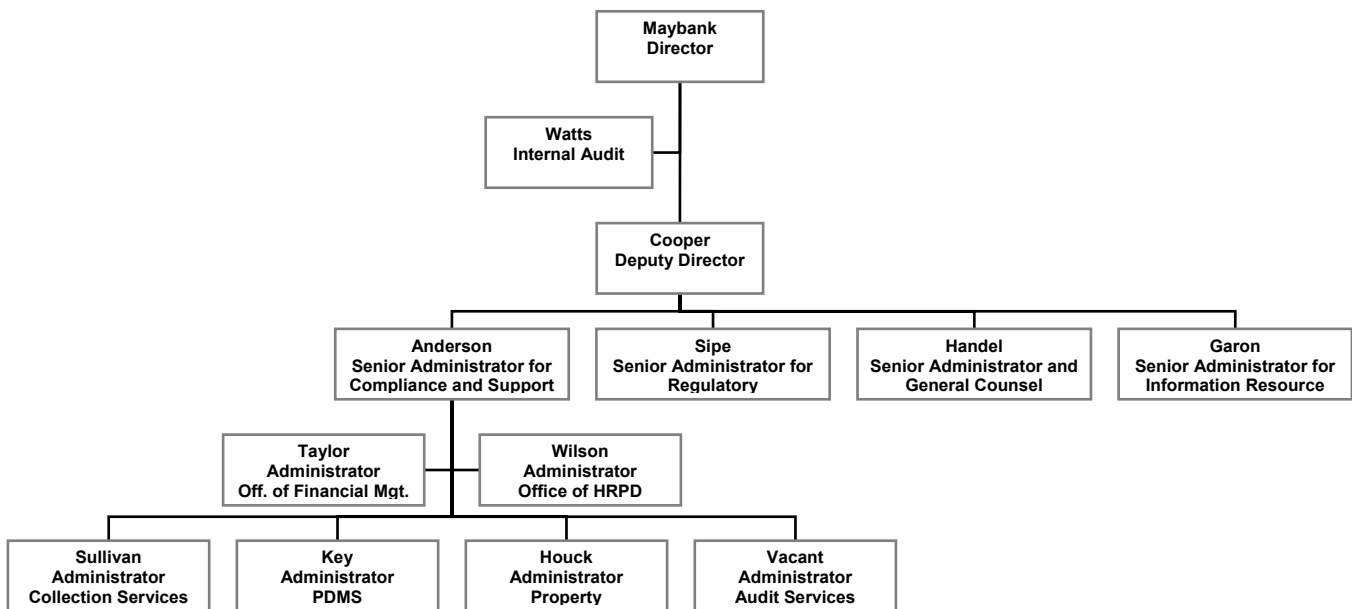
**All Returns**  
Internal Revenue Service Center  
Atlanta, GA 39901

# Mission and Administration of the South Carolina Department of Revenue

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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

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### Office of 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

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### 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 SECTION**

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- 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
- Handles all reports of alcoholic beverage and video poker violations and bingo licensing

## **GENERAL COUNSEL**

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### **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 impacts 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 tax, capital project sales tax, transportation tax, school district tax, and accommodations tax
- Assists the representative of the Tourism Expenditure Review Committee
- 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
- 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.
- Advises agency personnel on revenue issues

- Reviews proposed policies, regulations, and legislation involving revenue issues

## **INFORMATION RESOURCE MANAGEMENT**

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- 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](http://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 02-03 Collections	\$1,912,015,782

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 02-03 Collections	\$126,673,365

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 02-03 Collections	\$33,443,210

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 12-36-1740
Rate	5%
Distribution	80% Education Finance Act 20% Education Improvement Act
FY 02-03 Collections	\$ 18,957,486

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-seven 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 02-03 Collections	\$150,052,300

### 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 02-03 Collections	\$41,762,122

A 1% local capital projects sales and use tax may be adopted by referendum to 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 02-03 Collections	\$89,725

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



## Local School 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
FY 02-03 Collections	\$7,725,131

The legislature has only approved this tax for Berkeley, Cherokee, Chesterfield, Colleton, Darlington, Jasper, and Union counties. Only the voters of Cherokee, Chesterfield, Clarendon, Darlington and Jasper 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 as estimated taxes and payroll taxes collected by employers.

### Individual Income Tax

Enacted	1927
Statute	Title 12, Chapter 6
Rate	2.5% to 7%
Distribution	State General Fund
FY 02-03 Collections	\$2,309,101,376

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 \$100 or more. If your estimated tax liability will exceed \$100, 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 02-03 Credits Paid	\$49,529,312

Employers who create at least 10 jobs and make capital investments 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 certain 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

Enacted	1927
Statute	Title 12, Chapter 6
Rate	5%
Distribution	State General Fund
FY 02-03 Collections	\$126,724,611

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.

### 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 02-03 Collections	\$64,379,993

For most corporations, the license fee rate is .001 of the corporation's capital stock and paid in surplus accounts (plus \$15). 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 12-21-2575
Rate	5%
Distribution	Fishing Piers > DNR Tourism Areas > half each to Coordinating Council and local governments Remaining State General Fund
FY 02-03 Collections	\$27,950,558

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 02-03 Collections	\$3,182,821

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 Liquor Tax and License**

Enacted	1935
Statute	Title 61
Rate	See below
Distribution	State General Fund Local Option Permits distributed to local government
FY 02-03 Collections	\$52,777,898

The alcoholic liquor 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 \$200 filing fee must be submitted with the application. The license fees are:

- Y Manufacturer’s License  
\$50,200 every two years
- Y Wholesaler’s License  
\$20,200 every two years
- Y Retailer’s License  
\$1,400 every two years
- Y Business Mini-Bottle License  
\$1,700 every two years
- Y Nonprofit Organization Mini-Bottle License  
\$1,700 every two years
- Y Business and Nonprofit Organization  
Cooking License \$250 every two years
- Y Sunday Local Option Permit  
\$200 per Sunday  

**OR**

Y Sunday Local Option Permit

\$3050 for 52-week period

- Y Registered Producer’s Certificate of  
Registration \$400 every two years
- Y Producer Representative’s Certificate of  
Registration \$250 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 02-03 Collections	\$90,721,119

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 \$300 filing fee with the license application in addition to the appropriate license fees:

Wholesalers \$2,200 every two years

Retailers \$600 every two years

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

Winery/Brewery Application \$400 every two years

If a winery uses its own grapes and located in South Carolina \$400 every two years

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

7-day beer and wine retail permits \$2,200 every two years

7-day beer and wine retail permits for businesses which close on Saturday for religious reasons \$700 every two years

Brew pubs \$2,200 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 02-03 Collections	\$21,319,771

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	12-21-3910, 12-21-4295
Rate	\$.165
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 02-03 Collections	\$ 12,420,286

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% of manufacturer’s price for all other tobacco products
Distribution	State General Fund
FY 02-03 Collections	\$ 29,250,817

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 manufacturer’s price

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% of FMV times statewide average millage rate
Distribution	State General Fund
FY 02-03 Collections	\$2,614,345

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 02-03 Collections	\$2,379,344

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
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Statute	12-21-5090 to 12-21-6050
Rate	See below
Distribution	State General Fund
FY 02-03 Collections	\$3,593

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 02-03 Collections	\$48,632,514

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	44-56-410, 44-56-495
Rate	See below
Distribution	Special Fund for environmental cleanup from dry cleaning operations
FY 02-03 Collections	\$661,204

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 - 12-23-130
Rate	\$.0005
Distribution	General Fund
FY 02-03 Collections	\$24,158,834

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 02-03 Collections	\$11,541,652

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 02-03 Collections	\$43,974,137

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 and the SC Estate 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	
Distribution	Forest Renewal Fund
FY 02-03 Collections	\$ 969,109

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 02-03 Collections	\$51,042,877

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

## 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 02-03 Collections	\$21,532,316

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	12-28-110 to 12-28-2930
Rate	\$.1675/gallon
Distribution	\$.16 Dept of Transportation \$.005 DHEC \$.0025 Petroleum Inspection Fee
FY 02-03 Collections	\$467,709,582

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.

### Nursing Home Franchise Fee

Enacted	2002
Statute	Joint Resolution 370
Rate	Total patient days served by the nursing

	home during its FY 2000 reporting period, multiplied by a per patient day fee of three dollars
Distribution	Department of Health and Human Services
FY 02-03 Collections	\$1,765,294

Each nursing home, except those owned or operated by this State, shall pay a nursing home franchise fee beginning February 1, 2002. The fee must be remitted in monthly payments. The annual franchise fee must be calculated for each nursing home based upon the total patient days served by the nursing home during its FY 2000 reporting period, multiplied by a per patient day fee of three dollars. Total patient day information for each nursing home must be obtained from either the nursing home's FY 2000 Medicaid cost report or the South Carolina Department of Health and Environmental Control's FY 2000 Joint Annual Report of Nursing Care Facilities.

**EFFECTIVE 2003, THE NURSING HOME  
FRANCHISE FEE IS REPEALED**

### Retail License Fee

Enacted	1951
Statute	12-36-510
Rate	\$20 or \$50 at the time of application
Distribution	General Fund
FY 02-03 Collections	\$908,551

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 02-03 Collections	\$3,557,611

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 \$2/white good
Distribution	Solid Waste Management Fund (to local governments)
FY 02-03 Collections	\$8,862,920

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.

**Telephone Service Tax (900/976)**

Enacted	1997
Statute	12-.36-2645
Rate	10%
Distribution	General Fund
FY 02-03 Collections	\$12,248

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.

**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 &	Local Governments

Distribution	
FY 02-03 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 12-37-2770, Article 23
Rate	Fair market value for the motor vehicles and an assessment ratio of nine and one-half percent
Distribution	Local Government
FY 02-03 Collections	\$16,882,044

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 2003

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The 2003 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](http://www.sctax.org) and click on Publications.

## Bill & Section Number

## Brief Summary

### Budget

#### Part IB

Section 19.10

#### Vetoed

Exemption from admissions tax for State Museum

56DD.35

Increase in application and permit fees for ABL

56DD.37

Increase in Type II COD Licenses

63.2

Performance excellence on Baldrige requirements

#### Vetoed

63.53

No interest, penalties on active duty income with regard to estimated taxes for military

63.54

Military service annual leave

64.11

Collection assistance fee

64.13

Data Warehouse

64.17

Bankruptcy

69A.1

Salary supplements for Auditors and Treasurers

72.39

No longer required to print costs on publications

#### Deleted

72.51

Prohibition on paying professional dues to ABA

#### Deleted

72.67

Debt collection reports

72.90

Best management practices

72.93

Employees at will

72.97

DMV/County Treasurer's Study

72.101

Parking Fees

### Bills

28

Check-off for SCLEAP

71

Extension of time to file and pay property taxes for military

107	Expansion of Tourism Review Committee
228	Food manufacturer's license
<i>Section 1</i>	
2	Retail dealers can maintain and sell containers of one hundred milliliters
3	Out of state shipper's license
	Shipment of wine
4	Deletion of obsolete language
5	Department has authority on all alcohol and beer and wine issues except hours of operation
274	Leasing of vehicles by armed forces personnel not subject to property taxes
<i>Section 1</i>	
2	Low income housing property tax exemption effective date
3A	Tax credits not refundable
3B	Person definition applies to other titles
3C	Definitions apply to all titles administered by department
3D	Withholding on sales of residences
3E1	Conformity
3E2	Bonus depreciation not included in conformity
3E3	Taxation of homeowners associations
3F	Deed recording fee terminology
3G-3K	May propose regulations rather than shall
3L	Summons on tax matters
3M1	Data for jobs tax credit
3M2	Terminology on research expenses
3M3	Family Independence Credit
3N	Pass through of credits
3O1	Corporate moratorium data to be used - applies to insurance premium taxes
3O2	Designation of counties
3O3	Repeal of 12-10-35
3P	Data for Simplified Fee
3Q	Data for Little Fee
3R	Small business trusts
3S	Subchapter S - Consolidated returns
3U	Reimbursement for streamlining committee
3W	Sales tax credits when taxes paid in another state
3X	Lien costs
3Y	Transfer of assets tax liability responsibility

3Z	Reference correction on interest calculation
3AA	Reference correction
3BB	Federal subpoenas
3CC	Class action suits
3DD	Appeal time-ninety days on proposed assessments
3DD	Final determination on proposed assessments
3DD	Assignment of sales tax refunds
3DD	Jeopardy assessments
3EE	Appeal time on real property tax assessments
3FF	Clarification on department's motor vehicle registration list
3GG	Rehabilitation credit
3HH	Deletion of DMV in Revenue Procedures Act
3II	Family Privacy Act – personal information
3JJ	Effective date on low income housing property tax exemption
3KK1	Governmental entity for GEAR
3KK2-6	Debt setoff
3MM	Education related to accommodation tax repealed
3NN	Savings clause
3OO	Bundled transactions
3PP	Exemption for respiratory virus drugs
3QQ	Utility credit
3RR	Retraining credit for apprenticeship programs
3SS1	Reassessment program delay
3SS2-3VV	Shift from SIC to NAICS
3WW1	Exemption for portable toilets
3WW2	Notification of policy changes
3WW3	Refund of audits on portable toilets
3XX	Checkoff for litter program
3YY-3AAA	Fee-in-lieu of property tax
3BBB	Substitutes “user fee” for tax
407	Wine samplings
Section 1	
2	Deletion of “domestic wine” definition
3	Transfer of ABL license in same county within ninety days
4	Allows for more control of hours of operation for locals
5	Clarification on terminology

6	Signage requirements
7	Deletes unconstitutional language related to wineries
8	Signage requirements
9	No permit required for auditoriums or coliseums to allow possession or consumption of alcohol or beer and wine
10	Elimination of red dot requirements
11	Employees or agents of nonprofits restrictions on hours of operation
12	Allows licensed premises to include pool decks
13	Limits on hours of operation
14	Signage requirements
15	LOP distributions made by State Treasurer
16	Question on ballots for LOP referendums
17	Clarification
18	Restrictions on underage advertising
19	Repeal of unconstitutional section
497	Assessment on aircraft
516	Jobs tax credit – bankrupt companies
<i>Section 1</i>	
2	Holding companies calculation of license fees
550	LOST misallocation corrections
552	Fee for manufacturer plates
3259	Darlington County School District Tax
3410	Preservation of records at Archives
3630	Newberry County School District Tax
3652	Hampton County Capital Project Sales Tax imposition
3829	Annual leave for members of National Guard serving in military
4118	Millage increase in Dillon County

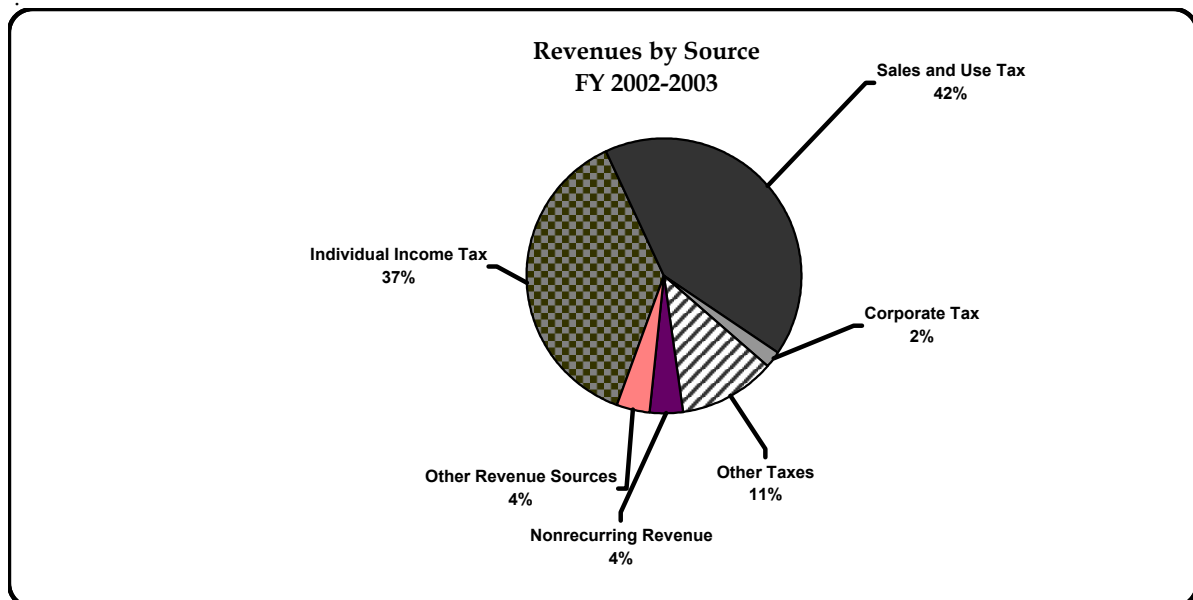
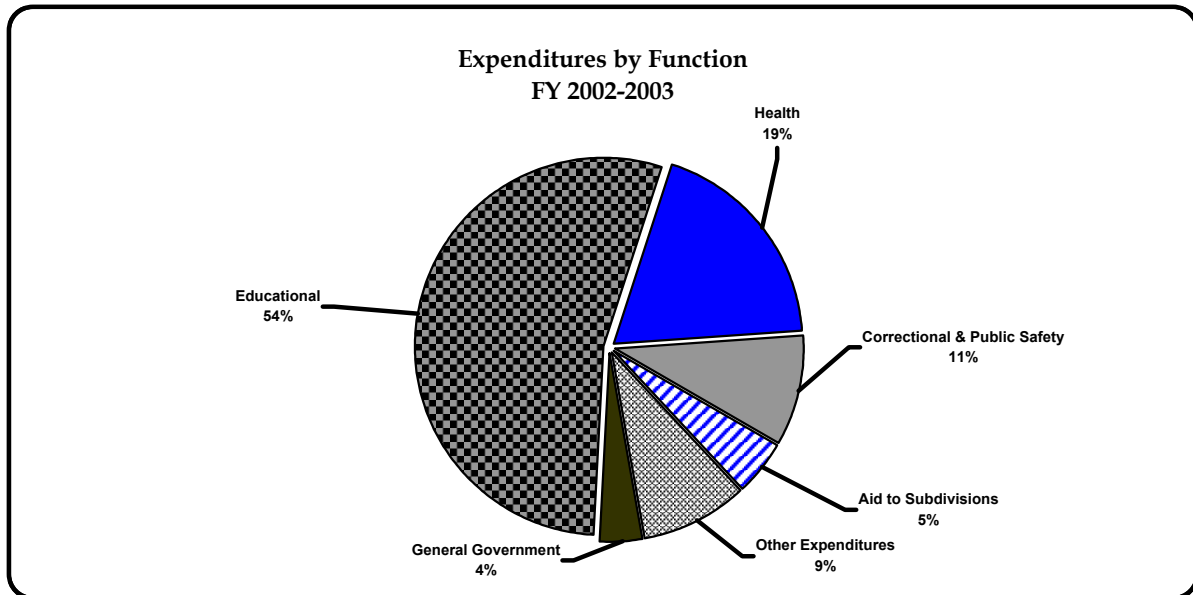
**Regulations**

2751	Repeals regulation related to the Tax Board of Review
2780	Rearranging of administrative regulations
2781	Rearranging of regulations related to miscellaneous taxes
2807	Rearranging of ABL regulations
2808	Protesting of ABL licensing
2809	Rearranging of income tax regulations

# South Carolina General Fund Revenues and Expenditures

## FY 2002-2003

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled \$ 4,967,801,726 for fiscal year 2002-2003. The Department of Revenue (DOR) collected 89% 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, 2003



## South Carolina Department of Revenue Agency Budget

FY 2002-2003

Major Object Classification	General Fund Appropriations	Other Funds Appropriations	Total Appropriations	Total Expenditures	Balance
Personal Service	\$21,326,984	\$992,648	\$22,319,632	\$22,309,206	\$10,426
Contractual Services	1,667,281	3,351,951	5,019,232	4,810,170	209,062
Supplies & Materials	1,221,376	2,517,047	3,738,423	3,538,276	200,147
Fixed Charges & Contributions	1,110,734	2,145,006	3,255,740	3,121,620	134,120
Travel	408,698	265,724	674,422	620,911	53,511
Equipment	109,543	31,435	140,978	133,122	7,856
Permanent Improvements	3,000	-	3,000	3,000	-
Employer Contributions	6,194,994	257,198	6,452,192	6,402,184	50,008
Purchase of Evidence	851	24,400	25,251	23,731	1,520
Other	18,844	372,124	390,968	1,983	388,985
<b>Total</b>	<b>\$32,062,305</b>	<b>\$9,957,533</b>	<b>\$42,019,838</b>	<b>\$40,964,203</b>	<b>\$1,055,635</b>

General Fund Appropriation carried forward to FY04 : \$0  
 General Fund Appropriation(s) lapsed FY03: \$1,113  
 Other funds carried forward to FY04: \$1,860,475

**Footnote:** State agencies may carry cash balances in 'other funds' forward for use or other disposition in subsequent periods. These cash balances may differ from the authorized budget authority.

**South Carolina Department of Revenue**  
**Enforced Collections**  
FY 2002-2003

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.

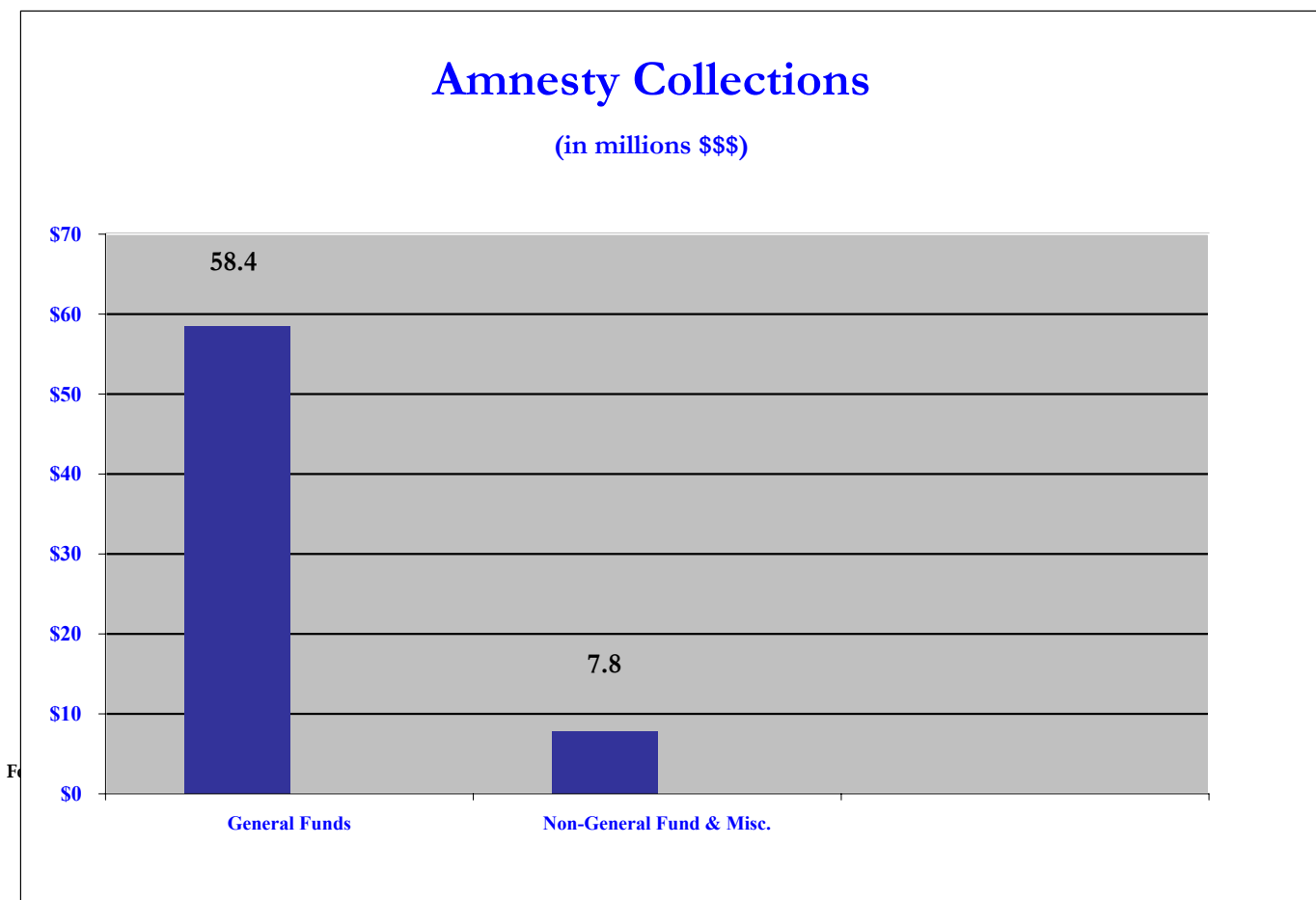
<u>Type of Enforcement Action</u>	<u>Amount</u>
Audits	\$48,621,089
Payment on Delinquent Tax Notices	104,916,382
Refund Reductions	56,123,243
Debt Setoff **	59,218,825
Payment on Receivables (Assessments, Warrants, Liens, & etc.)	107,761,750
<b>Total*</b>	<b>\$376,641,289</b>

\*does not include General Fund and Non General Fund Amnesty Collections of \$66.2 M

\*\*Data calculated from July 1, 2003 to June 30, 2004

# Amnesty Program

In the summer of 2002, state legislators provided the Department of Revenue a proven tool in collecting delinquent taxes owed to the State. A 49-day tax amnesty period (October 15 – December 2, 2002 ) was approved to allow tax debtors a chance to “come clean” by paying their tax debt. In return, the Department of Revenue waived all assessed penalties and a portion of the interest they owed. During the amnesty, which ended Dec. 3, more than 12,000 tax debt cases were cleared from the Department’s books and the state received more than \$66.2 million in tax collections. Taxpayers who did not pay all of their liabilities during the amnesty period, were assessed an additional 20% collection fee on remaining tax debt. It was the first taxpayer amnesty in more than 17 years.



## Comparison of State Individual Income Taxes Tax Year 2003

State	---Tax Rates---		# of Brackets	--Income Brackets--		---Personal Exemption---			Federal Tax Ded.
	Low	High		Low	High	Single	Married	Child.	
Alabama	2.0	- 5.0	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 (A)	1.0	- 6.5 (e)	6	2,999	- 25,000	20 (c)	40 (c)	20 (c)	
California (A)	1.0	- 9.3	6	5,834 (b)	- 38,291 (b)	80 (c)	160 (c)	251 (c)	
Colorado	4.63		1	----Flat rate----		-----None-----			
Connecticut	3.0	- 4.5	2	10,000 (b)	- 10,000 (b)	12,500 (f)	24,000 (f)	0	
Delaware	2.2	- 5.95	7	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	2,700	
Hawaii	1.4	- 8.25	8	2,000 (b)	- 40,000 (b)	1,040	2,080	1,040	
Idaho	1.6	- 7.8	8	1,087 (h)	- 21,730 (h)	3,000 (d)	6,000 (d)	3,000 (d)	
Illinois	3.0		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		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	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	5	3,000	- 8,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	10,000 (b)	- 50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (A)	2.0	- 8.5	4	4,200 (b)	- 16,700 (b)	4,700	7,850	1,000	
Maryland	2.0	- 4.75	4	1,000	- 3,000	2,400	4,800	2,400	
Massachusetts	5.3		1	----Flat rate----		3,300	6,600	1,000	
Michigan (A)	4.0	(j)	1	----Flat rate----		3,000	6,000	3,000	
Minnesota (A)	5.35	- 7.85	3	18,710 (k)	- 61,461 (k)	3,000 (d)	6,000 (d)	3,000 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	2,100	* (s)
Montana (A)	2.0	- 11.0	10	2,200	- 75,400	1,720	3,440	1,720	*
Nebraska (A)	2.56	- 6.84	4	2,400 (l)	- 26,500 (l)	94 (c)	188 (c)	94 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only.								
New Jersey	1.4	- 6.37	6	20,000 (m)	- 75,000 (m)	1,000	2,000	1,500	
New Mexico	1.7	- 8.2	7	5,500 (n)	- 65,000 (n)	3,000 (d)	6,000 (d)	3,000 (d)	
New York	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
North Carolina (O)	6.0	- 8.25	4	12,750 (o)	- 120,000 (o)	3,000 (d)	6,000 (d)	3,000 (d)	
North Dakota	2.1	- 5.54 (p)	5	27,050 (p)	- 297,350 (p)	3,000 (d)	6,000 (d)	3,000 (d)	(p)
Ohio (A)	0.743	- 7.5 (q)	9	5,000	- 200,000	1,200 (q)	2,400 (q)	1,200 (q)	
Oklahoma	0.5	- 7.0 (r)	8	1,000	- 10,000	1,000	2,000	1,000	* (r)
Oregon (A)	5.0	- 9.0	3	2,500 (b)	- 6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
Pennsylvania	2.8		1	----Flat rate----		-----None-----			
Rhode Island	25.0% Federal tax liability (t)								
South Carolina (A)	2.5	- 7.0	6	2,460	- 12,300	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	- 7.0	6	863 (b)	- 4,313 (b)	2,250 (d)	4,500 (d)	2,250 (d)	* (u)
Vermont	3.6	- 9.5	5	27,950 (v)	- 307,050 (v)	3,000 (d)	6,000 (d)	3,000 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	800	1,600	800	
Washington	No State Income Tax								

West Virginia	3.0	-	6.5	5	10,000	-	60,000	2,000	4,000	2,000
Wisconsin	4.6	-	6.75 (w)	4	8,280	-	124,200	700	1,400	400
Wyoming	No State Income Tax									
						-				
Dist. Of Columbia	4.5	-	8.7 (x)	3	10,000	-	40,000	1,370	2,740	1,370

Source: The Federation of Tax Administrators from various sources.

(a) Eight states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Arkansas, 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 \$54,500.

(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 \$15 credit is allowed for each exemption.

(i) Combined personal exemption and standard deduction.

(j) Tax rate scheduled to decrease to 3.9% for tax years after 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 2002, the 2003 rates will not be determined until July, 2003.

(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 couples filing jointly, the same rates apply for income under \$46,700 to over \$307,050.

(w) 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.

(x) Tax rate decreases are scheduled for tax years 2004.

Source: The Federation of Tax Administrators from various sources.

# Individual Income Returns by County

Tax Year 2002

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,718	20,973	\$148,654,281.00	\$8,072,885.00
Aiken	57,450	124,810	1,347,931,317	68,856,150
Allendale	3,694	8,227	38,278,957	2,081,625
Anderson	67,872	143,237	1,412,944,505	81,235,361
Bamberg	5,781	12,627	79,852,362	4,428,789
Barnwell	8,616	18,955	143,240,996	8,012,306
Beaufort	50,670	103,454	1,396,753,987	80,286,399
Berkeley	49,984	108,406	939,605,922	53,177,368
Calhoun	4,798	10,118	90,607,588	5,096,077
Charleston	139,709	270,962	3,675,578,106	218,732,955
Cherokee	19,994	43,430	345,976,446	17,867,066
Chester	13,430	28,725	217,636,279	10,710,497
Chesterfield	16,621	36,064	257,599,395	12,623,291
Clarendon	11,623	25,242	153,875,014	8,540,268
Colleton	15,228	33,065	213,271,135	11,944,881
Darlington	27,076	57,204	480,183,041	27,575,036
Dillon	11,908	25,879	147,044,841	7,819,027
Dorchester	40,172	87,269	871,278,114	50,474,023
Edgefield	7,209	15,703	131,720,869	6,430,709
Fairfield	9,424	19,705	144,406,421	7,889,553
Florence	54,399	114,844	1,140,104,289	66,515,695
Georgetown	23,485	48,671	477,575,715	27,644,030
Greenville	168,426	353,847	4,603,879,392	274,735,451
Greenwood	27,141	57,156	553,496,371	32,072,318
Hampton	7,875	17,496	117,111,340	6,399,003
Horry	90,478	173,349	1,659,865,162	94,510,526
Jasper	5,977	12,740	77,650,039	3,763,649

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Kershaw	23,052	49,055	467,824,842	26,616,628
Lancaster	23,399	50,975	434,646,838	20,279,199
Laurens	24,720	52,807	408,601,805	22,897,408
Lee	6,704	14,361	75,028,642	4,051,117
Lexington	92,499	194,558	2,314,792,109	135,748,345
Mccormick	3,799	7,783	58,664,379	2,804,162
Marion	13,726	29,022	161,675,823	8,789,531
Marlboro	11,003	23,305	138,398,043	6,455,378
Newberry	14,869	30,522	260,493,073	14,616,706
Oconee	28,598	59,550	595,186,701	33,798,699
Orangeburg	36,582	76,928	542,413,870	30,288,335
Pickens	42,820	90,864	925,040,673	53,308,165
Richland	138,552	275,292	3,559,002,199	211,846,978
Saluda	6,717	14,238	108,544,018	5,941,767
Spartanburg	104,766	223,716	2,387,123,442	138,496,137
Sumter	39,342	85,487	627,699,989	35,432,428
Union	12,146	25,104	183,052,581	9,911,205
Williamsburg	13,324	28,993	150,185,093	8,176,232
York	71,399	154,677	1,848,293,265	70,977,231
Out of State	2,726	4,791	38,146,746	2,192,844
Out of Country	157,668	333,523	2,708,884,688	155,626,724
Unknown	459	895	4,684,086	252,787
<b>Total</b>	<b>1,817,628</b>	<b>3,798,604</b>	<b>\$38,864,504,789</b>	<b>\$2,196,002,944</b>

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

# Individual Income Returns by Tax Liability

Tax Year 2002

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	560,105	30.82%	(\$4,080,875)	-0.19%
\$0.01-\$25	70,639	3.89%	\$826,547	0.04%
\$26-\$50	55,461	3.05%	\$2,057,211	0.09%
\$51-\$75	43,785	2.41%	\$2,699,127	0.12%
\$76-\$100	36,014	1.98%	\$3,127,221	0.14%
\$101-\$125	34,764	1.91%	\$3,879,176	0.18%
\$126-\$150	28,070	1.54%	\$3,814,576	0.17%
\$151-\$200	48,062	2.64%	\$8,350,370	0.38%
\$201-\$250	43,221	2.38%	\$9,666,311	0.44%
\$251-\$300	34,629	1.91%	\$9,554,771	0.44%
\$301-\$400	58,886	3.24%	\$20,447,813	0.93%
\$401-\$500	50,958	2.80%	\$22,841,190	1.04%
\$501-\$600	40,483	2.23%	\$22,227,695	1.01%
\$601-\$700	37,970	2.09%	\$24,587,907	1.12%
\$701-\$800	37,812	2.08%	\$28,306,058	1.29%
\$801-\$900	33,782	1.86%	\$28,709,548	1.31%
\$901-\$1,000	31,888	1.75%	\$30,234,558	1.38%
\$1,001-\$1,250	74,119	4.08%	\$83,107,825	3.78%
\$1,251-\$1,500	63,181	3.48%	\$86,665,172	3.95%
\$1,501-\$2,000	101,088	5.56%	\$175,825,705	8.01%
\$2,001-\$2,500	77,990	4.29%	\$174,612,131	7.95%
\$2,501-\$3,000	59,826	3.29%	\$163,863,845	7.46%
\$3,001-\$4,000	77,180	4.25%	\$266,154,484	12.12%
\$4,001-\$5,000	41,874	2.30%	\$186,391,235	8.49%
\$5,001-\$7,500	41,041	2.26%	\$245,412,154	11.18%
\$7,501-\$9,999	13,474	0.74%	\$115,320,088	5.25%
OVER \$10,000	21,326	1.17%	\$481,401,101	21.92%
<b>Total</b>	<b>1,817,628</b>	<b>100%</b>	<b>\$2,196,002,944</b>	<b>100%</b>



## Individual Income Returns by Income Class

Tax Year 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	528,597	1,054,025	(178,852,726)	128,541	2,208,183	(2,079,642)	127,998
\$1-\$1,000	68,787	120,122	32,020,674	810,561	350,227	460,334	752,911
\$1,001-\$2,000	54,911	99,526	81,694,557	2,043,884	409,865	1,634,019	1,882,150
\$2,001-\$3,000	48,550	90,426	120,839,701	3,066,195	448,976	2,617,219	2,813,272
\$3,001-\$4,000	44,522	84,078	155,506,593	4,133,281	558,411	3,574,870	3,774,175
\$4,001-\$5,000	41,176	78,859	185,167,008	5,075,037	561,088	4,513,949	4,633,493
\$5,001-\$6,000	39,360	75,216	216,212,609	6,249,847	604,190	5,645,656	5,720,176
\$6,001-\$7,000	37,955	72,879	246,568,734	7,571,273	644,908	6,926,365	6,976,024
\$7,001-\$8,000	36,362	69,905	272,573,096	8,844,231	700,909	8,143,322	8,182,896
\$8,001-\$9,000	34,695	66,673	294,737,974	10,106,977	759,446	9,347,530	9,378,853
\$9,001-\$10,000	33,042	63,305	313,737,706	11,280,424	752,031	10,528,393	10,542,570
\$10,001-\$11,000	31,997	61,390	335,754,883	12,724,777	830,356	11,894,420	11,907,595
\$11,001-\$12,001	30,173	57,557	346,809,709	13,813,110	835,539	12,977,571	12,986,809
\$12,001-\$13,000	29,027	55,159	362,656,445	15,129,463	868,779	14,260,683	14,269,577
\$13,001-\$14,000	28,031	53,584	378,315,540	16,597,731	931,444	15,666,287	15,674,599
\$14,001-\$15,000	26,643	51,267	386,290,984	17,626,250	992,043	16,634,206	16,641,260
\$15,001-\$20,000	118,633	229,607	2,066,299,867	102,722,492	5,745,201	96,977,288	97,012,913
\$20,001-\$25,000	97,486	196,732	2,185,419,040	118,547,240	7,008,793	111,538,445	111,574,201
\$25,001-\$35,000	144,042	316,584	4,277,867,653	248,554,285	16,333,528	232,220,757	232,318,508
\$35,001-\$50,000	141,359	350,375	5,921,061,415	364,574,849	27,193,013	337,381,833	337,512,784
\$50,001-\$75,000	113,339	304,567	6,847,807,211	439,294,092	34,143,625	405,150,467	405,302,707
\$75,001-\$100,000	41,169	113,288	3,518,056,151	231,726,033	16,532,751	215,193,282	215,254,992
\$100,001-\$150,000	25,519	70,874	3,048,169,334	204,362,622	13,028,651	191,333,971	191,368,530
\$150,001-\$200,000	8,330	23,070	1,428,241,982	97,029,840	4,914,088	92,115,752	92,123,951
\$200,001-\$350,000	8,466	24,149	2,180,848,882	149,662,513	7,305,365	142,357,148	142,359,717
\$350,001-\$500,000	2,641	7,653	1,088,560,621	75,264,348	3,778,356	71,485,992	71,487,144
\$500,001-\$750,000	1,528	4,416	922,797,087	64,054,905	3,705,211	60,349,694	60,350,101
Over- \$750,000	1,288	3,318	1,829,342,059	127,605,478	10,452,345	117,153,133	117,153,913
<b>Total</b>	<b>1,817,628</b>	<b>3,798,604</b>	<b>\$38,864,504,789</b>	<b>\$2,358,600,279</b>	<b>\$162,597,322</b>	<b>\$2,196,002,944</b>	<b>\$2,200,083,819</b>

Footnote: \* Credits are non-refundable

# Individual Income Tax Contributions and Credits

Tax Year 2002

Type of Contribution:	Number of Returns	Amount
Children's Trust	6,258	\$57,361
Dare Fund	2,879	16,784
Eldercare Trust	4,835	34,655
First Steps	3,460	28,345
Gift Of Life Trust	3,109	18,612
Heritage	2,291	16,978
Veterans Trust	4,639	36,869
Wildlife	7,835	81,582
<b>Total Contributions</b>	<b>35,306</b>	<b>\$291,186</b>

Use Tax Collections Reported on SC 1040	9,161	689,141
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Type of Credit Claimed:	Number of Returns	Amount
Base Closure Credit	1	\$21,991
Certified Historic Residential Structure	-	0
Certified Historic Structure	-	0
Child/Dependent Care Credit	106,097	15,152,647
Community Development	12	2,957
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 Conservation	81	1,384,241
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
<b>Total Credits Claimed</b>	<b>491,316</b>	<b>\$169,962,652</b>

**Footnote:**

Carryover of Unused Qualified Credits (not included in total above)	31	4,887,087
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# Individual Income Debt Collections

Tax Year 2002 \*

<b>Entity</b>	<b>Number of Returns</b>	<b>Debt Collected</b>
Aiken Center for Alcohol & Drug	51	\$9,296
Aiken Technical College	152	26,289
Anderson-Oconee Behavioral	205	24,340
BJ Workman Memorial Hospital	1,066	288,174
Beech Island Water District	8	633
Behavioral Health Services	92	17,889
Charleston Memorial Hospital	1,473	208,221
Charleston Southern University	125	45,835
Chester County Alcohol & Drug	11	1,449
The Citadel - Perkins Loans	9	4,265
The Citadel - Inst Accounts	21	7,942
City of Columbia	297	39,636
Clemson University - Student Loans	134	33,956
Clemson University - Perkins Loans	59	17,503
Coastal Carolina University	47	13,516
College of Charleston	171	52,338
Columbia College	26	8,174
Converse College	31	13,269
Cornerstone Alcohol & Drug	38	4,102
Ernest E Kennedy Center	104	17,517
Erskine College	8	4,812
Florence County Treasurer	90	26,226
Florence-Darlington Technical College	225	44,140
Forrest Junior College	105	39,107
Francis Marion University	61	15,671
Georgetown County School District	11	941
Greenville County School	9	5,642
Greenville Technical College	512	104,590
Horry County	602	91,488
Horry-Georgetown Technical College	141	28,644
Housing Authority #3	122	19,694
Housing Authority of Aiken	37	5,994
Housing Authority of Anderson	29	6,969
Housing Authority of Charleston	112	19,008
Housing Authority of Cheraw	30	6,159

<b>Entity</b>	<b>Number of Returns</b>	<b>Debt Collected</b>
Housing Authority of Columbia	124	23,522
Housing Authority of Conway	30	5,628
Housing Authority of Florence	72	14,009
Housing Authority of Fort Mill	10	1,723
Housing Authority of Greenville	68	10,976
Housing Authority of Greenwood	29	3,763
Housing Authority of Marion	13	2,512
Housing Authority of Marlboro	7	2,687
Housing Authority of McColl	5	597
Housing Authority of Newberry	21	3,715
Housing Authority of North Charleston	57	9,927
Housing Authority of Woodruff	29	3,680
Housing Authority of York	14	3,809
Internal Revenue Service Center	13,565	5,242,021
Lancaster County Natural Gas Authority	105	13,358
Lander University	99	36,185
Lexington School District One	8	989
Limestone College	15	4,121
MUSC Medical Center - Hospital	9,415	2,415,653
Municipal Association of SC	8,681	1,249,291
New Life Center	12	1,558
Northeastern Technical College	59	11,022
Orangeburg-Calhoun Technical College	158	34,416
Piedmont Technical College	376	62,615
Presbyterian College	14	4,812
Saluda County Ambulance Service	50	10,982
Santee Cooper Authority	1,419	177,341
SC Association of Counties	109,858	28,972,894
SC Budget & Control Board - Retirement Sys	14	7,728
SC Comm for the Blind	2	537
SC Dept of Corrections	37	7,062
SC Dept of Disabilities and Special Needs	6	923
SC Dept of Juvenile Justice	24	3,277
SC Dept of Mental Health	273	75,623
SC Natural Resources	31	1,994
SC Dept of Probation, Parole, and Pardon	60	10,378
SC Dept of Public Safety	497	62,215
SC Dept of Revenue	25,808	7,259,721
SC Dept of Revenue - GEAR	8,366	2,339,588

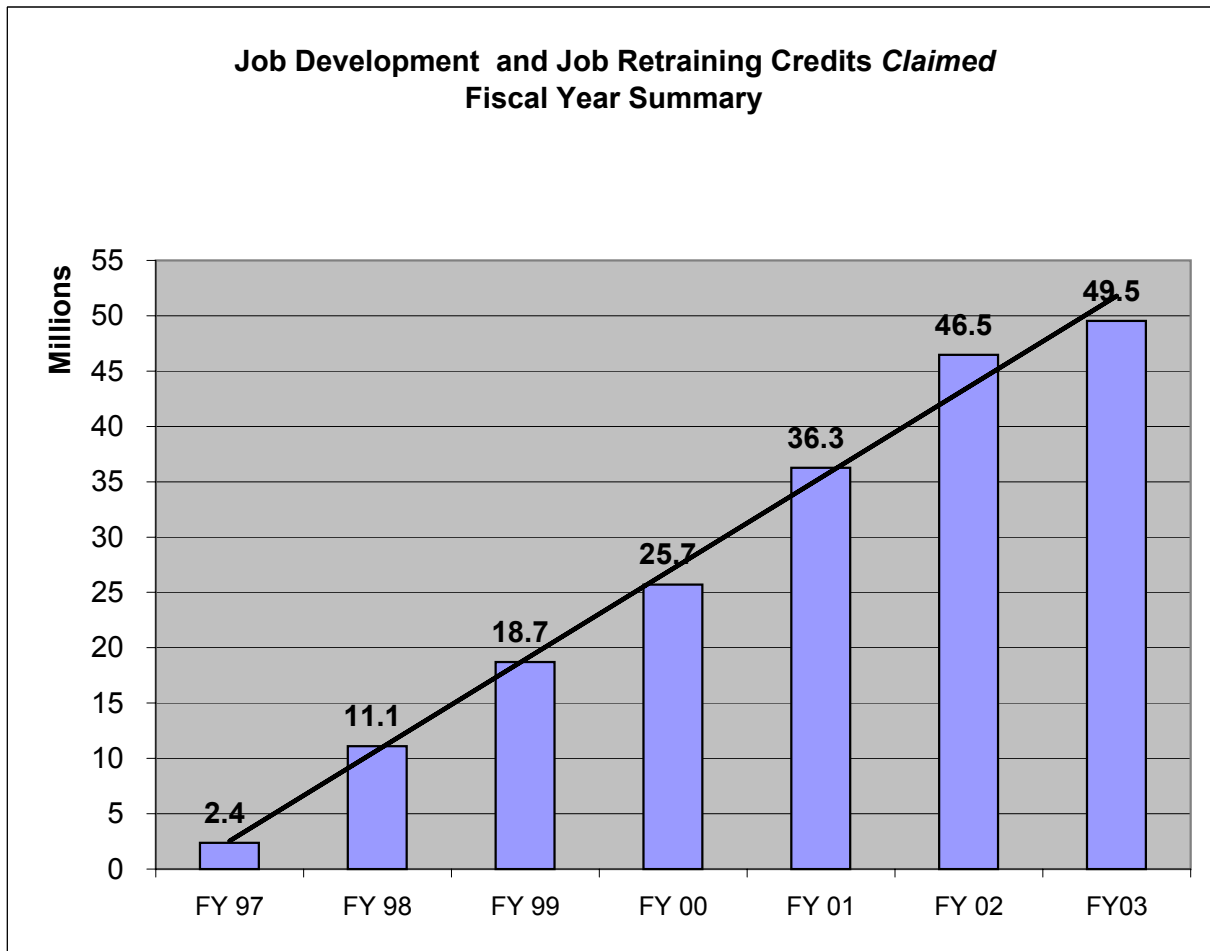
<b>Entity</b>	<b>Number of Returns</b>	<b>Debt Collected</b>
SC Dept of Social Services - Child Support	11,112	3,475,914
SC Dept of Social Services - Food Stamps	3,531	841,803
SC Educational Assistance Authority	1,874	772,833
SC Employment Security Commission	4,456	1,030,377
SC Forestry Commission	7	808
SC State Ethics Commission	33	6,867
SC State Housing and Dev Authority	35	6,860
SC State Treasurer's Office	0	0
SC State University	649	193,198
Sherman College of Straight Chiropractic	11	5,455
South University	64	20,248
Southern Wesleyan University	12	4,714
Spartanburg Methodist College - Perkins	50	19,079
Spartanburg Methodist College - Fees, Tuition	87	26,592
Spartanburg Hospital for Restorative Care	644	211,912
Spartanburg Regional Medical Center	10,537	3,018,197
Spartanburg Technical College	137	26,297
Tri-County Technical College	127	19,538
Trident Technical College	240	58,918
University of South Carolina	332	116,775
Winthrop University	201	52,195
York Technical College	268	48,632
<b>Total</b>	<b>220,052</b>	<b>\$59,303,494</b>

\* Data calculated from January 1, 2003 to Dec 15, 2003

# Job Development and Retraining Credits

FY 2002-2003

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09-02	\$10,943,812	\$901,185	\$11,844,997
12-02	\$12,028,433	\$1,302,661	\$13,331,094
03-03	\$11,922,515	\$871,876	\$12,794,391
06-03	\$10,761,952	\$796,878	\$11,558,829
<b>Total</b>	<b>\$45,656,712</b>	<b>\$3,872,601</b>	<b>\$49,529,312</b>



**Comparison of State Corporate Income Tax Rates  
Tax Year 2003**

<b>State</b>	<b>Tax Rates</b>	<b>Tax Brackets</b>		<b># of Brackets</b>	<b>Bank Tax Rates</b>	<b>Federal Tax Deductible</b>
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 (b)	---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	6.0	---Flat Rate---		1	6.0	
HAWAII	4.4 - 6.4 (g)	25,000	100,000	3	7.92 (g)	
IDAHO	7.6 (h)	---Flat Rate---		1	7.6 (h)	
ILLINOIS	7.3 (i)	---Flat Rate---		1	7.3 (i)	
INDIANA	8.5	---Flat Rate---		1	8.5	
IOWA	6.0 - 12.0	25,000	250,000	4	5.0	* (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	1.0	
MARYLAND	7.0	---Flat Rate---		1	7.0	
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	7.0	* (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	6.0	---Flat Rate---		1	6.0	
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)	
<b>SOUTH CAROLINA</b>	<b>5.0</b>	<b>---Flat Rate---</b>		<b>1</b>	<b>4.5 (w)</b>	
SOUTH DAKOTA	---				6.0-0.25% (b)	
TENNESSEE	6.5	---Flat Rate---		1	6.5	
UTAH	5.0 (b)	---Flat Rate---			5.0 (b)	
VERMONT	7.0 - 9.75 (b)	10,000	250,000	4	.0 - 9.75 (b)	
VIRGINIA	6.0	---Flat Rate---		1	6.0 (x)	
WEST VIRGINIA	9.0	---Flat Rate---		1	9.0	
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 Tax Year 2003

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 or 2.5 mills of net worth. 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.
- (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 \$7.00 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 \$500. An Alternative Minimum Assessment based on Gross Receipts applies if greater than corporate franchise tax. Corporations not subject to the franchise tax are subject to a 7.25% income tax. Banking and financial corporations are subject to the franchise tax. Corporations with net income under \$100,000 are taxed at 6.5%. The tax on S corporations is being phased out through 2007. 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 1.33% for privilege periods ending on or before June 30, 2006. The rate will be 0.67% for privilege periods ending on or after July 1, 2006, but on or before June 30, 2007; and there will be no tax imposed for privilege periods ending on or after July 1, 2007. 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, 2007.
- (s) Or 1.78 mills per dollar of capital (up to \$350,000); or a 2.5% alternative minimum tax; or a minimum tax of \$1,500 to \$100 depending on payroll size; if any of these is greater than the tax computed on net income. Small corporations with income under \$290,000 are subject to lower rates of tax on net income. An additional tax of 0.9 mills per dollar of subsidiary capital is imposed on corporations. For banks, the alternative bases of tax are 3% of alternative net income; or up to 1/50th mill of taxable assets; or a minimum tax of \$250.
- (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 2002-2003

<b>Type of Credit Claimed</b>	<b>Number of Returns</b>	<b>Amount</b>
Base Closure/ Federal Facility Employment Reduction Hiring Credit	0	\$0
Child Care Program	0	0
Corporate Headquarters	6	921,768
Credit for Hiring Family Independence Payment Recipients	17	325,912
Drip/ Trickle Irrigation Systems	1	2,500
Economic Impact Zone Property Investment Credit	93	20,543,279
Family Independence Payments Credit- Additional	6	23,800
Infrastructure (Construction or Improvement)	3	124,250
Insurance Pool	1	168,588
Minority Business	5	49,994
Other (Unknown Credit Type)	4	395,736
Palmetto Seed Capital	0	0
Recycling Property Tax Credit	0	0
Scenic Rivers	0	0
South Carolina New Jobs Credit	96	36,623,393
Water Resources	1	2,500
<b>Total Credits Claimed</b>	<b>233</b>	<b>\$59,181,720</b>

**Footnote:**

Credits Carried Forward to Future Years-(not included in total above)	129	\$86,616,997
Credits Expired	3	126,000

## STATE SALES TAX RATES AND VENDOR DISCOUNTS

(January 1, 2004)

STATE	STATE SALES TAX RATE	RANK	VENDOR DISCOUNT	MAX/MIN
ALABAMA	4.0%	39	5.0%-2.0% (1)	
ALASKA	-----	N/A	-----	
ARIZONA	5.6%	22	1.0%	\$10,000/year (max)
ARKANSAS	5.125%	25	2.0%	\$1,000/month (max)
CALIFORNIA (3)	6.00%	9	None	
COLORADO	2.9%	46	2.33% (4)	
CONNECTICUT	6.0%	9	None	
DELAWARE	-----	N/A	-----	
FLORIDA	6.0%	9	2.5%	\$30/report (max)
GEORGIA	4.0%	39	3.0%-0.5% (1)	
HAWAII	4.0%	39	None	
IDAHO	6.0%	9	None (5)	
ILLINOIS	6.25%	7	1.75%	\$5/year (min)
INDIANA (2)	6.0%	9	0.83%	
IOWA	5.0%	26	None	
KANSAS	5.3%	24	None	
KENTUCKY	6.0%	9	1.75%-1.0% (1)	
LOUISIANA	4.0%	39	1.1%	
MAINE	5.0%	26	None (5)	
MARYLAND (9)	5.0%	26	0.6%-0.45% (1)	
MASSACHUSETTS	5.0%	26	None	
MICHIGAN	6.0%	9	0.5% (6)	\$6/month (min)
MINNESOTA	6.5%	4	None	
MISSISSIPPI	7.0%	1	2.0%	\$50/month (max)
MISSOURI	4.225%	37	2.0%	
MONTANA	-----	N/A	-----	
NEBRASKA	5.5%	23	2.5%	\$75/month (max)
NEVADA	6.5%	4	0.5%	
NEW HAMPSHIRE	-----	N/A	-----	
NEW JERSEY	6.0%	9	None	
NEW MEXICO	5.0%	26	None	
NEW YORK	4.25%	37	3.5%	\$150/quarter (max)
NORTH CAROLINA	4.5%	35	None	
NORTH DAKOTA	5.0%	26	1.5%	\$255/quarter (max)
OHIO	6.0%	9	0.9%	
OKLAHOMA	4.5%	35	2.25%	\$3,000/month (max)
OREGON	-----	N/A	-----	
PENNSYLVANIA	6.0%	9	1.0%	
RHODE ISLAND	7.0%	1	None	
SOUTH CAROLINA	5.0%	26	3.0%-2.0% (1)	\$3,100/year (max)
SOUTH DAKOTA	4.0%	39	None	
TENNESSEE	7.0%	1	None	
TEXAS	6.25%	7	0.5% (7)	
UTAH	4.75%	34	1.5%	
VERMONT	6.0%	9	None (5)	
VIRGINIA (3)	3.5%	45	4.0%-2.0% (8)	
WASHINGTON	6.5%	4	None	
WEST VIRGINIA	6.0%	9	None	
WISCONSIN	5.0%	26	0.5%	\$10/period (min)
WYOMING	4.0%	39	None	
DIST. OF COLUMBIA	5.75%	21	1.0%	\$5,000/month (max)
U. S. MEDIAN	5.5%		1.9%-1.5% (1)	27 states allow vendor discounts

*(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, the larger discount applies to the first \$3,000. In KY, the larger discounts apply to the first \$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.*

NORTH DAKOTA	5.0%	26	1.5%	\$255/quarter (max)
OHIO	6.0%	9	0.9%	
OKLAHOMA	4.5%	35	2.25%	\$3,000/month (max)
OREGON	-----	N/A	-----	
PENNSYLVANIA	6.0%	9	1.0%	
RHODE ISLAND	7.0%	1	None	
SOUTH CAROLINA	5.0%	26	3.0%-2.0% (1)	\$3,100/year (max)
SOUTH DAKOTA	4.0%	39	None	
TENNESSEE	7.0%	1	None	
TEXAS	6.25%	7	0.5% (7)	
UTAH	4.75%	34	1.5%	
VERMONT	6.0%	9	None (5)	
VIRGINIA (3)	3.5%	45	4.0%-2.0% (8)	
WASHINGTON	6.5%	4	None	
WEST VIRGINIA	6.0%	9	None	
WISCONSIN	5.0%	26	0.5%	\$10/period (min)
WYOMING	4.0%	39	None	
DIST. OF COLUMBIA	5.75%	21	1.0%	\$5,000/month (max)
U. S. MEDIAN	5.5%		1.9%-1.5% (1)	27 states allow vendor discounts

(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, the larger discount applies to the first \$3,000. In KY, the larger discounts apply to the first \$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.

(9) Vendor discount rate will increase to 1.2% and 0.9% on 7/1/04.

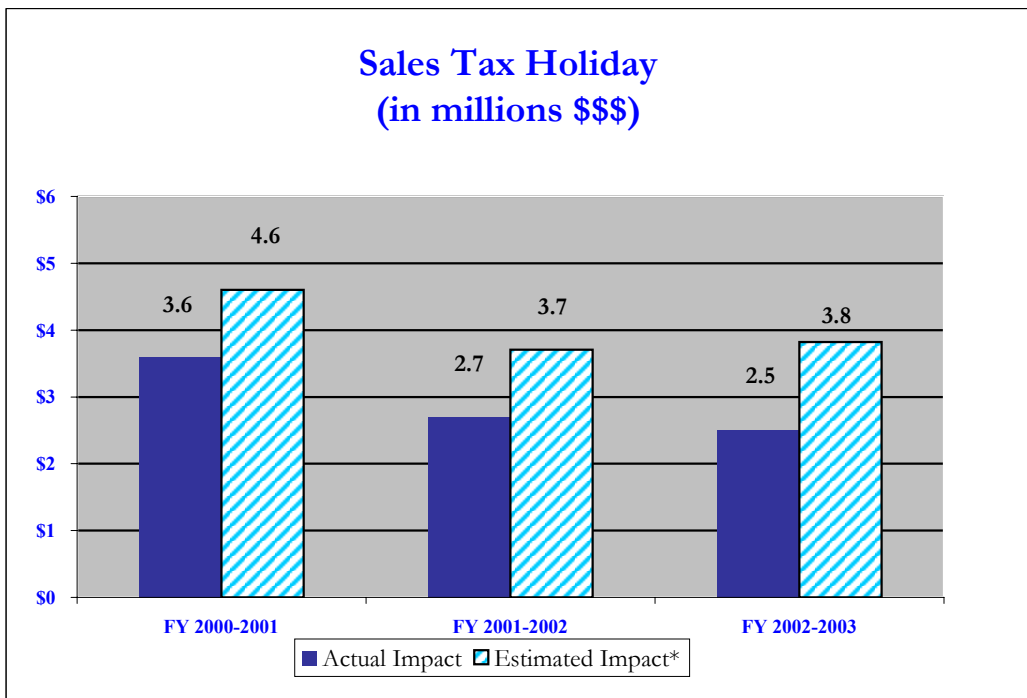
<b>County</b>	<b>Number of Business Units</b>	<b>Gross Sales</b>	<b>Net Taxable Sales</b>
Kershaw	1,284	749,518,994	339,388,502
Lancaster	1,380	717,568,026	383,580,775
Laurens	1,250	650,068,978	309,517,819
Lee	368	148,947,770	53,180,940
Lexington	5,958	6,031,339,639	2,726,956,062
McCormick	215	43,907,156	24,624,714
Marion	767	350,710,618	175,306,682
Marlboro	567	390,732,950	112,450,786
Newberry	813	562,698,446	230,096,697
Oconee	1,650	966,846,494	527,014,359
Orangeburg	2,284	1,512,581,958	697,476,154
Pickens	2,175	1,428,949,589	753,845,349
Richland	7,785	8,423,047,686	5,060,489,001
Saluda	354	108,165,600	52,410,087
Spartanburg	6,194	5,984,898,606	2,604,339,156
Sumter	2,086	1,512,827,367	791,522,893
Union	588	259,604,204	148,759,126
Williamsburg	723	461,726,082	189,803,691
York	3,953	3,319,095,068	1,513,593,988
<b>Total of Counties</b>	<b>96,585</b>	<b>82,407,116,523</b>	<b>42,427,521,482</b>
<b>Unallocated Totals</b>	<b>11,105</b>	<b>14,612,482,152</b>	<b>3,978,371,616</b>
<b>State Grand Total</b>	<b>107,690</b>	<b>\$97,019,598,675</b>	<b>\$46,405,893,099</b>

## 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 from 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, printers, printer supplies and computer software provided that the item is not:

- Used in a trade or business
- Placed 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](http://www.sctax.org).



Footnote:

\* Source: South Carolina Board of Economic Advisors

## Sales and Use Tax Accounts (FY 2002-2003)

### Sales Tax Accounts:

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Total Active Accounts on July 1, 2002	95,054
New Accounts (07/01/2002 Thru 06/30/2003)	19,028
Accounts Closed (07/01/2002 Thru 06/30/2003)	9,897
<b>Total Active Accounts on June 30, 2003</b>	<b>104,185</b>

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### Use Tax Accounts:

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Total Active Accounts on July 1, 2002	10,089
New Accounts (07/01/2002 Thru 06/30/2003)	740
Accounts Closed (07/01/2002 Thru 06/30/2003)	408
<b>Total Active Accounts on June 30, 2003</b>	<b>10,421</b>

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## Gross and Net Taxable Sales by County (FY 2002-2003)

County	Number of Business Units	Gross Sales	Net Taxable Sales
Abbeville	451	\$159,031,248	\$81,171,020
Aiken	3,036	1,981,672,460	1,039,054,396
Allendale	207	138,098,233	24,167,660
Anderson	4,079	3,433,545,753	1,739,644,817
Bamberg	363	188,246,178	65,549,010
Barnwell	541	255,544,227	133,985,344
Beaufort	3,961	3,096,979,858	2,147,001,460
Berkeley	2,430	2,663,117,737	1,084,573,278
Calhoun	302	154,496,634	40,208,329
Charleston	8,733	9,614,029,458	5,169,577,391
Cherokee	1,168	756,525,025	402,155,143
Chester	698	507,744,786	153,927,183
Chesterfield	966	696,450,762	210,379,903
Clarendon	713	317,220,522	153,696,507
Colleton	904	503,704,072	258,037,835
Darlington	1,473	924,495,136	378,534,296
Dillon	685	659,562,678	178,193,206
Dorchester	1,835	1,164,606,534	608,014,618
Edgefield	437	174,052,118	67,164,753
Fairfield	445	288,045,455	97,200,158
Florence	3,540	3,204,691,023	1,532,245,767
Georgetown	1,683	993,585,839	565,445,778
Greenville	6,551	8,466,474,694	3,998,341,272
Greenwood	1,593	1,293,485,027	688,570,014
Hampton	466	241,847,227	93,241,424
Horry	8,444	6,380,640,951	4,579,975,270
Jasper	487	525,987,657	243,108,869

<b>County</b>	<b>Number of Business Units</b>	<b>Gross Sales</b>	<b>Net Taxable Sales</b>
Kershaw	1,284	749,518,994	339,388,502
Lancaster	1,380	717,568,026	383,580,775
Laurens	1,250	650,068,978	309,517,819
Lee	368	148,947,770	53,180,940
Lexington	5,958	6,031,339,639	2,726,956,062
McCormick	215	43,907,156	24,624,714
Marion	767	350,710,618	175,306,682
Marlboro	567	390,732,950	112,450,786
Newberry	813	562,698,446	230,096,697
Oconee	1,650	966,846,494	527,014,359
Orangeburg	2,284	1,512,581,958	697,476,154
Pickens	2,175	1,428,949,589	753,845,349
Richland	7,785	8,423,047,686	5,060,489,001
Saluda	354	108,165,600	52,410,087
Spartanburg	6,194	5,984,898,606	2,604,339,156
Sumter	2,086	1,512,827,367	791,522,893
Union	588	259,604,204	148,759,126
Williamsburg	723	461,726,082	189,803,691
York	3,953	3,319,095,068	1,513,593,988
<b>Total of Counties</b>	<b>96,585</b>	<b>82,407,116,523</b>	<b>42,427,521,482</b>
<b>Unallocated Totals</b>	<b>11,105</b>	<b>14,612,482,152</b>	<b>3,978,371,616</b>
<b>State Grand Total</b>	<b>107,690</b>	<b>\$97,019,598,675</b>	<b>\$46,405,893,099</b>



## Gross Sales by City and County (FY 2002-2003)

City and County	Gross Sales	City and County	Gross Sales
Abbeville	77,990,467	Bamberg	61,401,724
Calhoun Falls	5,323,850	Denmark	33,647,469
Donalds	1,804,473	Ehrhardt	7,518,488
Due West	6,942,789	Olar	966,070
Honea Path*	***	Unincorporated Areas	84,712,427
Ware Shoals*	***	<b>Bamberg County</b>	<b>\$188,246,178</b>
Unincorporated Areas	58,165,817	Barnwell	173,597,903
<b>Abbeville County</b>	<b>\$159,031,248</b>	Blackville	11,145,543
Aiken	555,146,378	Elko	***
Burnettown	***	Hilda	***
Jackson	5,789,508	Kline	***
Monetta*	1,405,808	Snelling	***
New Ellenton	19,067,303	Williston	49,731,486
North Augusta*	265,938,078	Unincorporated Areas	18,808,948
Perry	***	<b>Barnwell County</b>	<b>\$255,544,227</b>
Salley	630,623	Beaufort	437,091,478
Wagener	15,756,960	Bluffton	12,408,413
Windsor	***	Hilton Head Island	1,283,408,089
Unincorporated Areas	1,116,737,959	Port Royal	83,615,931
<b>Aiken County</b>	<b>\$1,981,672,460</b>	Yemassee*	96,936
Allendale	110,991,315	Unincorporated Areas	1,280,359,012
Fairfax	10,171,712	<b>Beaufort County</b>	<b>\$3,096,979,858</b>
Sycamore	***	Bonneau	7,139,254
Ulmers	***	Charleston*	16,673,961
Unincorporated Areas	16,524,126	Goose Creek	312,282,244
<b>Allendale County</b>	<b>\$138,098,233</b>	Hanahan	136,635,503
Anderson	1,015,953,675	Jamestown	5,612,396
Belton	99,798,536	Moncks Corner	1,027,975,228
Honea Path*	44,369,814	St. Stephens	23,756,517
Iva	9,673,880	Summerville*	217,208,451
Pelzer	10,318,207	Unincorporated Areas	915,834,183
Pendleton	27,131,431	<b>Berkeley County</b>	<b>\$2,663,117,737</b>
Starr	***	Cameron	22,678,079
West Pelzer	7,099,805	St. Matthews	69,593,232
Williamston	24,937,189	Unincorporated Areas	62,225,323
Unincorporated Areas	2,194,203,564	<b>Calhoun County</b>	<b>\$154,496,634</b>
<b>Anderson County</b>	<b>\$3,433,545,753</b>		

City and County	Gross Sales	City and County	Gross Sales
Awendaw	1,734,570	Turbeville	15,304,444
Charleston*	2,810,971,972	Unincorporated Areas	133,383,827
Folly Beach	27,110,983	<b>Clarendon County</b>	<b>\$317,220,522</b>
Hollywood	26,226,305	Cottageville	9,123,975
Isle Of Palms	85,034,293	Edisto Beach	24,498,655
James Island	77,497,437		
Kiawah Island	80,536,998	Lodge	***
Lincolnton	***	Smoaks	***
McClellanville	11,900,688	Walterboro	244,346,447
Meggett	922,286	Williams	***
Mt. Pleasant	983,045,896	Unincorporated Areas	223,977,065
North Charleston*	4,499,784,662	<b>Colleton County</b>	<b>\$503,704,072</b>
Ravenel	114,409,453	Darlington	127,651,700
Seabrook Island	18,971,629	Hartsville	324,477,620
Sullivan's Island	8,169,959	Lamar	10,146,148
Summerville*	3,904,647	Society Hill	6,593,653
Unincorporated Areas	861,150,439	Unincorporated Areas	455,626,016
<b>Charleston County</b>	<b>\$9,614,029,458</b>	<b>Darlington County</b>	<b>\$924,495,136</b>
Blacksburg	51,796,544	Dillon	156,015,850
Gaffney	339,411,720	Lake View	16,256,641
Unincorporated Areas	365,316,761	Latta	99,202,276
<b>Cherokee County</b>	<b>\$756,525,025</b>	Unincorporated Areas	388,087,912
Chester	75,126,809	<b>Dillon County</b>	<b>\$659,562,678</b>
Ft. Lawn	2,546,672	Harleyville	5,235,521
Great Falls	34,679,722	N. Charleston*	139,241,558
Lowrys	***	Reevesville	668,801
Richburg	***	Ridgeville	8,891,897
Unincorporated Areas	393,321,892	St. George	52,075,323
<b>Chester County</b>	<b>\$507,744,786</b>	Summerville*	402,488,396
Cheraw	327,247,755	Unincorporated Areas	556,005,038
Chesterfield	42,019,964	<b>Dorchester County</b>	<b>\$1,164,606,534</b>
Jefferson	8,742,364	Edgefield	13,173,910
McBee	68,216,283	Johnston	40,540,047
Mt. Croghan	843,731	North Augusta*	***
Pageland	78,257,403	Trenton	408,076
Patrick	2,650,577	Unincorporated Areas	119,919,488
Ruby	2,515,442	<b>Edgefield County</b>	<b>\$174,052,118</b>
Unincorporated Areas	165,957,244	Ridgeway	2,521,690
<b>Chesterfield County</b>	<b>\$696,450,762</b>	Winnsboro	112,478,272
Manning	145,462,837	Unincorporated Areas	173,045,493
Paxville	1,361,606	<b>Fairfield County</b>	<b>\$288,045,455</b>
Summerton	21,707,807		

City and County	Gross Sales	City and County	Gross Sales
Coward	3,311,454	Atlantic Beach	4,705,825
Florence	1,308,682,909	Aynor	18,992,604
Johnsonville	27,057,566	Briarcliffe Acres	***
Lake City	179,836,066	Conway	459,141,229
Olanta	11,050,491	Loris	100,417,747
Pamplico	33,707,592	Myrtle Beach	1,485,801,913
Quinby	6,738,554	North Myrtle Beach	486,884,956
Scranton	5,782,879	Surfside Beach	108,629,141
Timmonsville	37,304,757	Unincorporated Areas	3,716,067,536
Unincorporated Areas	1,591,218,756	<b>Horry County</b>	<b>\$6,380,640,951</b>
<b>Florence County</b>	<b>\$3,204,691,023</b>	Hardeeville	73,016,231
Andrews*	64,981,646	Ridgeland	82,468,077
Georgetown	355,399,271	Unincorporated Areas	370,503,349
Pawleys Island	1,653,726	<b>Jasper County</b>	<b>\$525,987,657</b>
Unincorporated Areas	571,551,196	Bethune	28,179,185
<b>Georgetown County</b>	<b>\$993,585,839</b>	Camden	270,429,943
Fountain Inn*	39,289,909	Elgin	24,598,734
Greenville	2,722,027,263	Unincorporated Areas	426,311,132
Greer*	230,186,989	<b>Kershaw County</b>	<b>\$749,518,994</b>
Mauldin	173,613,603	Heath Springs	3,941,460
Simpsonville	158,946,875	Kershaw	37,591,031
Travelers Rest	52,444,254	Lancaster	357,537,372
Unincorporated Areas	5,089,965,800	Unincorporated Areas	318,498,163
<b>Greenville County</b>	<b>\$8,466,474,694</b>	<b>Lancaster County</b>	<b>\$717,568,026</b>
Greenwood	583,038,381	Clinton	127,914,316
Hodges	1,356,765	Cross Hill	494,728
Ninety Six	6,616,092	Fountain Inn*	5,601,851
Troy	***	Gray Court	3,899,233
Ware Shoals*	33,755,690	Laurens	186,892,408
Unincorporated Areas	668,684,144	Ware Shoals*	***
<b>Greenwood County</b>	<b>\$1,293,485,028</b>	Waterloo	1,164,645
Brunson	1,127,563	Unincorporated Areas	324,101,798
Estill	34,619,514	<b>Laurens County</b>	<b>\$650,068,978</b>
Furman	***	Bishopville	72,101,221
Gifford	***	Lynchburg	3,357,031
Hampton	85,033,433	Unincorporated Areas	73,489,517
Luray	***	<b>Lee County</b>	<b>\$148,947,770</b>
Scotia	***	Batesburg/Leesville*	100,962,316
Varnville	9,702,555	Cayce	497,016,101
Yemassee*	13,414,204	Chapin	174,799,838
Unincorporated Areas	96,728,612	Columbia*	258,488,089
<b>Hampton County</b>	<b>\$241,847,227</b>		

City and County	Gross Sales	City and County	Gross Sales
Gaston	30,492,179	Walhalla	26,925,984
Gilbert	7,007,262	West Union	8,225,595
Irmo*	54,968,259	Westminster	454,354,228
Lexington	770,351,673	Unincorporated Areas	521,583,191
Pelion	16,364,885	<b>Oconee County</b>	<b>\$966,846,494</b>
Pine Ridge	3,118,601	Bowman	6,700,920
South Congaree	11,202,414	Branchville	5,794,787
Springdale	38,255,747	Cope	***
Swansea	12,166,393	Cordova	***
West Columbia	523,214,048	Elloree	11,521,764
Unincorporated Areas	3,532,931,833	Eutawville	7,828,108
<b>Lexington County</b>	<b>\$6,031,339,639</b>	Holly Hill	39,767,645
McCormick	24,097,538	Livingston	***
Parksville	***	Neeses	9,926,521
Plum Branch	689,894	North	13,617,381
Unincorporated Areas	18,965,530	Norway	7,357,721
<b>McCormick County</b>	<b>\$43,907,156</b>	Orangeburg	393,160,508
Marion	118,001,783	Rowesville	1,066,368
Mullins	77,205,746	Santee	63,985,197
Nichols	13,027,037	Springfield	1,856,683
Sellers	***	Vance	***
Unincorporated Areas	142,248,362	Woodford	***
<b>Marion County</b>	<b>\$350,710,618</b>	Unincorporated Areas	945,080,614
Bennettsville	110,481,572	<b>Orangeburg County</b>	<b>\$1,512,581,958</b>
Blenheim	***	Central	8,779,428
Clio	2,141,114	Clemson*	157,634,610
McColl	11,013,679	Easley	631,969,759
Tatum	3,875,564	Liberty	28,948,393
Unincorporated Areas	262,791,466	Norris	1,535,323
<b>Marlboro County</b>	<b>\$390,732,950</b>	Pickens	173,885,771
Little Mountain	3,956,061	Six Mile	6,091,200
Newberry	253,342,244	Unincorporated Areas	420,105,104
Peak	***	<b>Pickens County</b>	<b>\$1,428,949,589</b>
Pomaria	***	Arcadia Lakes	***
Prosperity	11,885,961	Blythewood	37,203,777
Silverstreet	***	Columbia*	3,644,648,782
Whitmire	5,343,810	Eastover	2,867,814
Unincorporated Areas	286,048,239	Forest Acres	155,842,167
<b>Newberry County</b>	<b>\$562,698,446</b>	Irmo*	55,279,145
Salem	901,537	Unincorporated Areas	4,527,088,582
Seneca	363,774,761	<b>Richland County</b>	<b>\$8,423,047,686</b>

City and County	Gross Sales	City and County	Gross Sales
Batesburg/Leesville*	***	Clover	90,807,362
Monetta*	***	Fort Mill	229,730,387
Ridge Spring	11,519,912	Hickory Grove	174,913
Saluda	53,641,601	McConnells	***
Ward	***	Rock Hill	1,005,579,190
Unincorporated Areas	41,509,771	Sharon	3,080,263
<b>Saluda County</b>	<b>\$108,165,600</b>	Smyrna	***
Campobello	3,716,154	Tega Cay	2,054,530
Central Pacolet	***	York	187,069,280
Chesnee	42,269,457	Unincorporated Areas	1,800,124,008
Cowpens	5,778,249	<b>York County</b>	<b>\$3,319,095,068</b>
Duncan	62,354,404		
Greer*	47,067,887		
Inman	18,187,208	Sum of Cities	<b>\$42,904,758,044</b>
Landrum	45,594,318		
Lyman	48,139,066	Sum of Unincorporated Areas	<b>\$39,502,358,479</b>
Pacolet	6,369,264		
Pacolet Mills	***		
Reidville	***	Sum of Allocated Counties	<b>\$82,407,116,523</b>
Spartanburg	2,053,376,049		
Wellford	178,006,824	Sum of Unallocated Counties	<b>\$14,612,482,152</b>
Woodruff	40,826,886		
Unincorporated Areas	3,433,197,424	<b>State Grand Total</b>	<b>\$97,019,598,675</b>
<b>Spartanburg County</b>	<b>\$5,984,898,606</b>		
Mayesville	2,632,489		
Pinewood	2,308,237		
Sumter	1,087,971,028		
Unincorporated Areas	419,915,613		
<b>Sumter County</b>	<b>\$1,512,827,367</b>		
Carlisle	796,334		
Jonesville	3,374,171		
Lockhart	***		
Union	148,664,226		
Unincorporated Areas	106,630,554		
<b>Union County</b>	<b>\$259,604,204</b>		
Andrews*	***		
Greeleyville	13,567,668		
Hemingway	55,376,549		
Kingstree	173,177,209		
Lane	1,281,010		
Stuckey	***		
Unincorporated Areas	213,655,652		
<b>Williamsburg</b>	<b>\$461,726,082</b>		

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 2002-2003)

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	42	55,611,740	9,857,799
0270	Animal Specialties	24	150,273,672	1,707,079
0780	Landscape Horticulture	140	26,806,172	12,645,799
0810	Forestry	6	2,748,173	429,440
0910	Fishing, Hatcheries	6	296,333	218,696
1000	Metal Mining	1	***	***
1300	Oil Gas Extraction	1	***	***
1400	Nonmetallic Minerals ex. Fuels	10	6,104,487	3,524,294
1520	General Building Contractors	72	43,700,902	19,186,932
1611	Highway & Street Construction	14	55,657,642	7,444,850
1620	Heavy Construction ex. Highway	10	26,198,302	2,114,761
1623	Cable Installation	2	***	***
1711	Plumbing, Heating, Air Conditioning	155	168,501,026	77,938,119
1721	Painting, Papering, Decorating	17	1,517,763	1,404,766
1731	Electrical Work	27	16,817,966	1,792,893
1740	Masonry, Stonework Plastering	10	5,290,488	3,246,725
1750	Carpentry & Flooring	64	21,849,790	14,947,273
1761	Roofing & Sheet Metal Work	14	8,474,176	1,364,502
1771	Concrete Work	39	82,035,052	66,432,384
1781	Water Well Drilling	1	***	***
1790	Miscellaneous Trade Contractors	110	59,742,368	16,894,537
2000	Food & Kindred Products	17	25,295,498	2,872,946
2010	Meat Products	42	139,394,959	9,069,461
2020	Dairy Products	10	115,242,864	4,133,968
2082	Malt Beverages	1	***	***
2084	Wines, Brandy, & Brandy Spirits	5	4,090,249	4,090,249
2086	Bottled & Canned Soft Drinks	18	231,314,751	21,666,329
2100	Tobacco Manufacturers	2	***	***
2200	Textile Mill Products	31	105,198,046	31,169,445
2300	Apparel & Other Textile Fabrics	29	228,512,737	3,191,695
2400	Lumber & Wood Products	78	331,245,304	29,197,497

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
2411	Logging Camps and Logging Contractor	1	***	***
2500	Furniture & Fixtures	31	35,809,193	6,701,549
2600	Paper & Allied Products	30	133,320,906	3,844,331
2700	Printing, Publishing, etc.	253	186,410,065	86,340,398
2711	Newspapers - Manufacturing	11	4,646,903	996,687
2712	Newspapers - Non Manufacturing	2	***	***
2800	Chemicals	50	329,382,939	15,960,915
2900	Petroleum Products, Including Asphalt	24	56,535,752	19,898,988
3000	Rubber & Misc Plastic Products	27	92,837,334	4,703,007
3100	Leather, Leather Products, Shoe Repair	2	***	***
3200	Stone Glass & Concrete Products	79	113,099,094	71,738,627
3300	Primary Metal Products	49	215,541,125	46,802,443
3400	Fabricated Metal Products	145	351,528,850	31,589,912
3500	Machinery ex. Electrical	108	93,958,670	15,706,261
3570	Computing & Accounting Machines	8	1,631,366	267,297
3600	Electrical & Electronic Equipment	64	157,454,279	11,293,798
3630	Household Appliances	9	43,734,112	4,367,483
3700	Transportation Equipment	22	34,689,330	3,036,781
3800	Scientific & Medical Instruments	44	37,201,837	20,203,091
3900	Miscellaneous Manufacturing Products	570	1,091,994,578	103,168,190
4011	Railroads	1	***	***
4200	Trucking & Warehousing	19	16,104,048	2,177,430
4500	Air Transportation	12	315,580	110,382
4800	Communication Industries	652	1,848,454,189	1,680,038,955
4813	Telephone Telegraph Communications	198	574,293,948	528,730,524
4841	Cable Television	24	143,113,817	123,826,061
4900	Electrical, Gas & Water Services	91	3,067,423,777	1,252,647,701
5010	Motor Vehicles & Auto Equipment	628	3,999,634,308	865,932,339
5020	Furniture & Home Furnishings	573	567,613,586	339,881,779
5030	Lumber & Other Building Material	32	65,702,630	32,592,921
5040	Sporting, Photographic & Hobby Items	315	194,809,721	77,052,054
5050	Metals & Minerals, ex. Oil	13	90,427,399	1,815,250
5060	Electrical Goods	45	53,527,273	26,732,390

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5070	Hardware, Plumbing, Heating Equipment	475	621,079,974	335,849,810
5080	Industrial & Farm Machinery	211	402,261,870	88,122,599
5081	Computers & Peripheral Equipment	1,517	1,490,676,274	538,435,701
5086	Professional & Medical Equipment	295	797,195,976	187,169,598
5099	Other Durable Goods	703	1,173,259,433	416,159,219
5110	Paper & Paper Products	27	125,816,565	39,522,880
5120	Drug & Sundries	23	117,554,380	11,944,884
5130	Apparel, Piece Goods & Notions	23	8,910,740	3,686,704
5140	Foodstuffs & Related Products	48	151,149,041	13,663,335
5150	Farm Products Raw Materials	1	***	***
5160	Chemicals & Allied Products	32	104,797,478	1,626,035
5170	Petroleum, & Petroleum Products	24	194,691,826	27,755,259
5172	Aviation Fuel	40	83,147,449	19,549,550
5180	Beer, Wine, & Alcoholic Beverages	10	76,867,100	369,339
5191	Farm Supplies	12	3,457,443	566,191
5194	Tobacco Products	7	2,956,927	789,598
5199	Other Non-Durable Goods	28	33,925,072	11,558,077
5211	Bulding Material Dealers	1,764	5,109,654,219	3,121,315,817
5251	Hardware Stores	284	334,725,317	240,493,312
5261	Nurseries & Garden Shops	489	183,850,178	69,405,652
5271	Mobile Home Dealers	551	447,171,307	92,197,854
5311	Department Stores	248	722,548,334	686,531,665
5331	Variety Stores	1,363	1,465,599,734	823,478,330
5398	Flea Markets	5,359	79,789,271	58,124,711
5399	Miscellaneous Merchandise Stores	3,062	5,432,993,614	4,364,163,268
5411	Grocery Stores	3,142	7,293,625,223	4,795,337,879
5431	Fruit & Vegetable Markets	223	56,820,555	12,574,285
5460	Bakeries	164	51,042,611	23,379,915
5499	Other Food Stores	1,318	2,037,395,098	447,151,650
5511	New & Used Car Dealers	1,100	5,488,594,108	1,284,596,843
5521	Used Car Dealers	1,747	1,159,109,379	418,025,421
5531	Auto & Home Supply Stores	2,393	1,833,007,751	836,715,565
5541	Gasoline Service Stations	1,143	2,421,221,496	442,796,867



SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5571	Motorcycle Dealers	100	154,695,364	62,842,264
5599	Boat & Other Recreational Dealers	283	355,140,893	82,799,841
5600	Apparel & Accessory Stores	3,730	2,659,962,915	2,262,733,851
5700	Furniture & Home Furnishings	2,500	1,607,761,989	1,173,311,444
5812	Eating Places	9,842	5,212,877,667	4,649,084,952
5813	Drinking Places	1,421	195,267,077	187,169,053
5912	Drug Stores	696	2,841,747,509	455,300,478
5921	Liquor Stores	871	309,465,703	232,284,559
5931	Used Merchandise Stores	602	38,514,819	25,166,951
5941	Sporting Goods, Bicycle Shops, & Firearms	664	390,669,841	173,292,199
5942	Book Stores	740	675,441,300	317,797,905
5944	Jewelry Stores	1,225	259,509,293	223,948,006
5945	Arts, Crafts & Hobby Stores	70	2,915,307	2,450,626
5947	Gift, Novelty & Souvenir Stores	1,534	186,328,830	164,129,028
5961	Mail Order Houses	262	439,831,598	130,298,181
5962	Vending Machines	24	4,739,811	4,698,509
5963	Arts & Crafts - \$20 License Fee	1,607	8,238,963	7,146,713
5965	Nonresident Retailers	253	348,875,507	231,140,762
5983	Fuel Oil Dealers	278	1,907,626,559	75,403,857
5984	LP Gas Dealers	119	207,865,920	42,921,835
5992	Florists	1,111	178,122,662	103,082,199
5993	Cigar Stores & Stands	104	50,511,247	39,499,794
5994	News Dealers & Newstands	14	6,693,879	5,750,138
5999	Other Miscellaneous Retail Operations	30,964	17,079,647,788	6,323,210,501
6000	Banking	13	1,884,334	1,795,384
6146	Installment Finance Companies	82	935,068	539,497
6300	Insurance Carriers	5	1,151,184	459,227
6500	Real Estate	30	7,844,897	6,075,470
6664	Misc. Non-Profit Organizations	1	***	***
6799	Misc. Investors	6	17,025,001	9,092,812
7011	Hotels, Motels & Tourist Courts	2,369	1,838,767,865	1,756,071,156
7021	Rooming & Boarding Houses	243	49,512,928	48,687,748
7030	Campsite & Trailer Parks	52	12,189,567	9,057,141

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7210	Laundry & Garment Services	729	153,560,289	130,376,358
7215	Coin Operated Laundry	47	2,311,261	974,779
7221	Photographic Studios	1,000	251,357,536	137,649,727
7231	Beauty Shops	1,423	86,945,473	40,106,178
7241	Barber Shops	64	1,678,453	501,552
7261	Funeral Services	451	184,895,671	88,861,858
7291	Tax Return Preparation Only	74	1,586,633	377,716
7299	Miscellaneous Personal Services	218	30,070,643	16,504,316
7310	Advertising	180	82,429,624	30,642,612
7312	Outdoor Advertising	11	872,823	803,399
7332	Blueprinting & Photocopying	57	18,631,704	13,158,694
7336	Graphic Design	6	100,200	25,051
7349	Cleaning Services	7	582,055	210,282
7370	Computer, Data Processing Services	145	128,608,303	16,013,008
7372	Computer Software	414	278,765,209	90,676,945
7394	Rental/Lease Of Tangible Property	1,841	1,198,188,094	851,744,890
7399	Other Business Services	831	317,943,346	143,046,453
7500	Auto Repair, Services & Garages	2,509	749,403,053	276,197,479
7512	Automobile Rental	363	288,826,807	145,829,425
7600	Other Repair Services	696	186,009,724	61,370,943
7800	Fair Retailers & Vendors	24	5,705,450	5,045,045
7812	Movie Production	1	***	***
7832	Motion Picture Theaters	30	11,033,928	10,535,390
7833	Drive-In Movie Theaters	1	***	***
7911	Dance Halls, Studios & Schools	11	625,494	624,634
7929	Entertainers & Groups	18	1,337,440	1,337,345
7932	Billiard & Pool Establishments	20	1,273,677	1,089,529
7933	Bowling Alleys	18	2,180,917	1,707,884
7941	Sports Clubs & Promoters	22	1,426,109	1,309,427
7948	Race Tracks & Operations	13	1,238,368	1,202,198
7992	Public Golf Courses	89	50,398,622	47,525,657
7993	Coin-Operated Amusement Devices	140	18,011,208	11,674,438
7996	Amusement Parks	12	13,070,619	13,051,753

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7997	Membership Recreation Clubs	76	34,577,917	14,624,499
7999	Other Amusement & Receptions	6	560,908	254,340
8000	Medical & Health Services	605	694,100,398	225,979,530
8200	Educational Services	35	5,528,346	4,526,308
8300	Family Services, Including Day Care	7	1,701,225	946,826
8611	Business Association	9	11,257,122	5,147,087
8621	Professional Association	4	***	***
8641	Civic, Social or Fraternal Organization	22	4,997,429	4,816,657
8651	Political Organization	1	***	***
8661	Religious Organization	2	***	***
8699	Charitable Organization	1	***	***
8742	Marketing	8	7,737,543	5,759,996
8811	Private Household	1	***	***
8911	Architectural, Engineering Services	25	7,716,554	1,928,749
8922	Non-Commercial Organization	2	***	***
8931	Accounting, Auditing & Bookkeeping	18	1,594,359	186,927
8999	Miscellaneous Services (Including Vets)	35	11,389,385	2,974,186
9199	Governmental Entity	1	***	***
9999	Non-Classifiable Business	595	51,629,842	21,719,454
<b>Total</b>		<b>107,690</b>	<b>\$ 97,019,598,675</b>	<b>\$ 46,405,893,099</b>

**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 2002-2003)

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0-\$100	44,554	\$995,090
\$101-\$500	16,039	3,874,188
\$501-\$1000	4,703	3,305,246
\$1001-\$1500	1,761	2,148,726
\$1501-\$2000	1,018	1,765,135
\$2001-\$2500	657	1,468,589
\$2501-\$3000	2,290	6,787,400
<b>Total</b>	<b>71,022</b>	<b>\$20,344,374</b>

**Sales and Use Tax**  
**\$10,000 Maximum Taxpayer Discount**

( FY 2002-2003)

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0-\$1000	1	\$54
\$1001-\$1500	1	1,450
\$1501-\$2000	0	0
\$2001-\$2500	0	0
\$2501-\$3000	4	12,841
\$3001-\$4000	0	0
\$4001-\$4500	0	0
\$4501-\$5000	0	0
\$5001-\$5500	0	0
\$5501-\$6000	0	0
\$6001-\$8000	1	6,608
\$8001-\$8500	0	0
\$8501-\$9500	0	0
\$9501-\$10000	3	29,999
Over \$10001	0	0
<b>Total</b>	<b>10</b>	<b>\$50,951</b>

## Local Option Sales and Use Tax Collections by City and County (FY 2002-2003)

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
<b>Abbeville County</b>		<b>Berkeley County</b>	
Abbeville	544,198	Bonneau	23,599
Calhoun Falls	60,685	Charleston	347,871
Donalds	10,408	Goose Creek	2,255,007
Due West	44,699	Hanahan	257,023
Honea Path	25,228	Jamestown	21,855
Lowndesville	730	Moncks Corner	1,702,118
Ware Shoals	8,302	St Stephens	163,080
Unincorporated	564,911	Summerville	1,578,173
<b>County Total</b>	<b>1,259,160</b>	Unincorporated	5,725,395
<b>Allendale County</b>		<b>County Total</b>	
			<b>12,074,121</b>
Allendale	136,987	<b>Charleston County</b>	
Fairfax	96,140	Awendaw	23,855
Sycamore	(112)	Charleston	22,502,066
Ulmers	2,136	Folly Beach	347,897
Unincorporated	216,427	Hollywood	236,085
<b>County Total</b>	<b>451,577</b>	Isle of Palms	1,243,671
<b>Bamberg County</b>		James Island	1,503,662
Bamberg	251,477	Kiawah Island	983,347
Denmark	251,605	Lincolnton	9,091
Ehrhardt	40,368	McClellanville	46,988
Govan	371	Meggett	17,208
Olar	7,360	Mt Pleasant	8,579,080
Unincorporated	328,042	North Charleston	17,086,091
<b>County Total</b>	<b>879,222</b>	Ravenel	172,982
<b>Barnwell County</b>		Rockville	(4,261)
Barnwell	873,272	Seabrook Island	250,488
Blackville	87,889	Sullivan's Island	141,063
Elko	5,273	Summerville	186,968
Hilda	6,423	Unincorporated	5,233,758
Kline	999	<b>County Total</b>	<b>58,560,040</b>
Snelling	4,645	<b>Chester County</b>	
Williston	173,797	Chester	649,886
Unincorporated	464,265	Fort Lawn	32,607
<b>County Total</b>	<b>1,616,564</b>	Great Falls	44,143
		Lowrys	8,406

City and County	Tax Collected (\$)	City and County	107,584
Richburg	100,717	Latta	144,685
Unincorporated	1,091,554	Unincorporated	868,727
<b>County Total</b>	<b>1,927,313</b>	<b>County Total</b>	<b>2,215,797</b>
<b>Chesterfield County</b>		<b>Edgefield County</b>	
Cheraw	1,033,807	Edgefield	227,312
Chesterfield	206,425	Johnston	159,103
Jefferson	52,496	North Augusta	68,764
McBee	65,076	Trenton	36,487
Mt Croghan	3,123	Unincorporated	543,000
Pageland	447,823	<b>County Total</b>	<b>1,034,667</b>
Patrick	18,307	<b>Florence County</b>	
Ruby	8,115	Coward	47,368
Unincorporated	988,140	Florence	9,071,681
<b>County Total</b>	<b>2,823,312</b>	Johnsonville	225,026
<b>Clarendon County</b>		Lake City	1,049,829
Manning	824,473	Olanta	57,993
Paxville	10,622	Pamplico	94,966
Summerton	98,718	Quinby	79,117
Turbeville	94,611	Scranton	37,607
Unincorporated	766,941	Timmonsville	147,961
<b>County Total</b>	<b>1,795,365</b>	Unincorporated	6,777,002
<b>Colleton County</b>		<b>County Total</b>	<b>17,588,549</b>
Cottageville	36,420	<b>Hampton County</b>	
Edisto Beach	205,557	Brunson	9,244
Lodge	10,364	Estill	182,893
Smoaks	3,423	Fairfax	-
Walterboro	1,556,990	Furman	7,837
Williams	5,498	Gifford	1,103
Unincorporated	1,219,622	Hampton	419,126
<b>County Total</b>	<b>3,037,874</b>	Luray	3,488
<b>Darlington County</b>		Scotia	3,810
Darlington	782,251	Varnville	67,605
Hartsville	1,847,038	Yemassee	58,686
Lamar	38,786	Unincorporated	430,829
Society Hill	63,618	<b>County Total</b>	<b>1,184,620</b>
Unincorporated	2,045,428	<b>Jasper County</b>	
<b>County Total</b>	<b>4,777,120</b>	Hardeeville	333,365
<b>Dillon County</b>		Ridgeland	391,467
Dillon	1,127,564	Unincorporated	1,442,227
Lake View	74,821	<b>County Total</b>	<b>2,167,060</b>

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
<b>Kershaw County</b>		<b>Marlboro County</b>	
Bethune	49,759	Bennettsville	699,453
Camden	1,233,793	Blenheim	4,771
Elgin	187,988	Clio	37,864
Unincorporated	2,610,987	McColl	46,205
<b>County Total</b>	<b>4,082,527</b>	Tatum	7,209
<b>Lancaster County</b>		Unincorporated	590,167
Heath Springs	22,905	<b>County Total</b>	<b>1,385,669</b>
Kershaw	259,267	<b>Pickens County</b>	
Lancaster	2,220,623	Central	116,168
Unincorporated	1,886,225	Clemson	1,021,584
<b>County Total</b>	<b>4,389,020</b>	Easley	2,782,421
<b>Laurens County</b>		Liberty	223,671
Clinton	737,913	Norris	8,894
Cross Hill	14,578	Pickens	833,832
Fountain Inn	61,369	Six Mile	51,523
Gray Court	49,492	Unincorporated	3,346,497
Laurens	1,288,885	<b>County Total</b>	<b>8,384,590</b>
Ware Shoals	1,944	<b>Saluda County</b>	
Waterloo	30,003	Batesburg	13,824
Unincorporated	1,415,386	Monetta	10,739
<b>County Total</b>	<b>3,599,569</b>	Ridge Spring	40,851
<b>Lee County</b>		Saluda	316,876
Bishopville	301,004	Ward	6,678
Lynchburg	16,430	Unincorporated	326,781
Unincorporated	401,386	<b>County Total</b>	<b>715,749</b>
<b>County Total</b>	<b>718,820</b>	<b>Sumter County</b>	
<b>McCormick County</b>		Mayesville	10,548
McCormick	179,015	Pinewood	17,802
Mt Carmel	-	Sumter	6,401,359
Parksville	1,443	Unincorporated	2,436,123
Plum Branch	5,294	<b>County Total</b>	<b>8,865,832</b>
Unincorporated	214,479	<b>Williamsburg County</b>	
<b>County Total</b>	<b>400,231</b>	Andrews	17,311
<b>Marion County</b>		Greeleyville	44,177
Marion	785,944	Hemingway	274,258
Mullins	459,719	Kingstree	633,127
Nichols	29,833	Lane	7,592
Sellers	2,854	Stuckey	7,374
Unincorporated	955,685	Unincorporated	719,813
<b>County Total</b>	<b>2,234,035</b>	<b>County Total</b>	<b>1,703,652</b>
<b>State Grand Total</b>		<b>\$149,872,055</b>	



## South Carolina Counties with Additional Sales Tax

(As of December 31, 2003)

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%	
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%	
	May-03	Capital Projects	1%	
	Jul-91	Local Option	1%	
Jasper	May-99	Capital Projects	1%	(Ended 11-02)
	Dec-02	School District	1%	
	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 2002-2003)

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
<b>Abbeville County</b>		<b>Berkeley County</b>	
Abbeville	544,198	Bonneau	23,599
Calhoun Falls	60,685	Charleston	347,871
Donalds	10,408	Goose Creek	2,255,007
Due West	44,699	Hanahan	257,023
Honea Path	25,228	Jamestown	21,855
Lowndesville	730	Moncks Corner	1,702,118
Ware Shoals	8,302	St Stephens	163,080
Unincorporated	564,911	Summerville	1,578,173
<b>County Total</b>	<b>1,259,160</b>	Unincorporated	5,725,395
<b>Allendale County</b>		<b>County Total</b>	
Allendale	136,987		<b>12,074,121</b>
Fairfax	96,140	<b>Charleston County</b>	
Sycamore	(112)	Awendaw	23,855
Ulmers	2,136	Charleston	22,502,066
Unincorporated	216,427	Folly Beach	347,897
<b>County Total</b>	<b>451,577</b>	Hollywood	236,085
<b>Bamberg County</b>		Isle of Palms	1,243,671
Bamberg	251,477	James Island	1,503,662
Denmark	251,605	Kiawah Island	983,347
Ehrhardt	40,368	Lincolnton	9,091
Govan	371	McClellanville	46,988
Olar	7,360	Meggett	17,208
Unincorporated	328,042	Mt Pleasant	8,579,080
<b>County Total</b>	<b>879,222</b>	North Charleston	17,086,091
<b>Barnwell County</b>		Ravenel	172,982
Barnwell	873,272	Rockville	(4,261)
Blackville	87,889	Seabrook Island	250,488
Elko	5,273	Sullivan's Island	141,063
Hilda	6,423	Summerville	186,968
Kline	999	Unincorporated	5,233,758
Snelling	4,645	<b>County Total</b>	<b>58,560,040</b>
Williston	173,797	<b>Chester County</b>	
Unincorporated	464,265	Chester	649,886
<b>County Total</b>	<b>1,616,564</b>	Fort Lawn	32,607
		Great Falls	44,143
		Lowrys	8,406

<b>City and County</b>	<b>Tax Collected (\$)</b>	<b>City and County</b>	<b>107,584</b>
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Unincorporated	1,091,554	Unincorporated	868,727
<b>County Total</b>	<b>1,927,313</b>	<b>County Total</b>	<b>2,215,797</b>
<b>Chesterfield County</b>		<b>Edgefield County</b>	
Cheraw	1,033,807	Edgefield	227,312
Chesterfield	206,425	Johnston	159,103
Jefferson	52,496	North Augusta	68,764
McBee	65,076	Trenton	36,487
Mt Croghan	3,123	Unincorporated	543,000
Pageland	447,823	<b>County Total</b>	<b>1,034,667</b>
Patrick	18,307	<b>Florence County</b>	
Ruby	8,115	Coward	47,368
Unincorporated	988,140	Florence	9,071,681
<b>County Total</b>	<b>2,823,312</b>	Johnsonville	225,026
<b>Clarendon County</b>		Lake City	1,049,829
Manning	824,473	Olanta	57,993
Paxville	10,622	Pamplico	94,966
Summerton	98,718	Quinby	79,117
Turbeville	94,611	Scranton	37,607
Unincorporated	766,941	Timmonsville	147,961
<b>County Total</b>	<b>1,795,365</b>	Unincorporated	6,777,002
<b>Colleton County</b>		<b>County Total</b>	<b>17,588,549</b>
Cottageville	36,420	<b>Hampton County</b>	
Edisto Beach	205,557	Brunson	9,244
Lodge	10,364	Estill	182,893
Smoaks	3,423	Fairfax	-
Walterboro	1,556,990	Furman	7,837
Williams	5,498	Gifford	1,103
Unincorporated	1,219,622	Hampton	419,126
<b>County Total</b>	<b>3,037,874</b>	Luray	3,488
<b>Darlington County</b>		Scotia	3,810
Darlington	782,251	Varnville	67,605
Hartsville	1,847,038	Yemassee	58,686
Lamar	38,786	Unincorporated	430,829
Society Hill	63,618	<b>County Total</b>	<b>1,184,620</b>
Unincorporated	2,045,428	<b>Jasper County</b>	
<b>County Total</b>	<b>4,777,120</b>	Hardeeville	333,365
<b>Dillon County</b>		Ridgeland	391,467
Dillon	1,127,564	Unincorporated	1,442,227
Lake View	74,821	<b>County Total</b>	<b>2,167,060</b>

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
<b>Kershaw County</b>		<b>Marlboro County</b>	
Bethune	49,759	Bennettsville	699,453
Camden	1,233,793	Blenheim	4,771
Elgin	187,988	Clio	37,864
Unincorporated	2,610,987	McColl	46,205
<b>County Total</b>	<b>4,082,527</b>	Tatum	7,209
<b>Lancaster County</b>		Unincorporated	590,167
Heath Springs	22,905	<b>County Total</b>	<b>1,385,669</b>
Kershaw	259,267	<b>Pickens County</b>	
Lancaster	2,220,623	Central	116,168
Unincorporated	1,886,225	Clemson	1,021,584
<b>County Total</b>	<b>4,389,020</b>	Easley	2,782,421
<b>Laurens County</b>		Liberty	223,671
Clinton	737,913	Norris	8,894
Cross Hill	14,578	Pickens	833,832
Fountain Inn	61,369	Six Mile	51,523
Gray Court	49,492	Unincorporated	3,346,497
Laurens	1,288,885	<b>County Total</b>	<b>8,384,590</b>
Ware Shoals	1,944	<b>Saluda County</b>	
Waterloo	30,003	Batesburg	13,824
Unincorporated	1,415,386	Monetta	10,739
<b>County Total</b>	<b>3,599,569</b>	Ridge Spring	40,851
<b>Lee County</b>		Saluda	316,876
Bishopville	301,004	Ward	6,678
Lynchburg	16,430	Unincorporated	326,781
Unincorporated	401,386	<b>County Total</b>	<b>715,749</b>
<b>County Total</b>	<b>718,820</b>	<b>Sumter County</b>	
<b>McCormick County</b>		Mayesville	10,548
McCormick	179,015	Pinewood	17,802
Mt Carmel	-	Sumter	6,401,359
Parksville	1,443	Unincorporated	2,436,123
Plum Branch	5,294	<b>County Total</b>	<b>8,865,832</b>
Unincorporated	214,479	<b>Williamsburg County</b>	
<b>County Total</b>	<b>400,231</b>	Andrews	17,311
<b>Marion County</b>		Greeleyville	44,177
Marion	785,944	Hemingway	274,258
Mullins	459,719	Kingstree	633,127
Nichols	29,833	Lane	7,592
Sellers	2,854	Stuckey	7,374
Unincorporated	955,685	Unincorporated	719,813
<b>County Total</b>	<b>2,234,035</b>	<b>County Total</b>	<b>1,703,652</b>
<b>State Grand Total</b>		<b>\$149,872,055</b>	

# Special Local Option Sales Tax Collections by County

(FY 2002-2003)

## Capital Project Tax

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Aiken	\$12,216,485
Allendale	\$443,169
Dillon	\$130,187
Hampton	\$60,167
Jasper	\$1,044,077
Newberry	\$2,487,776
Orangeburg	\$7,934,450
York	\$17,482,471
<b>Total</b>	<b>\$41,798,783</b>

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## School District Tax

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Cherokee	\$4,293,952
Chesterfield	2,336,230
Jasper	1,019,543
<b>Total</b>	<b>\$7,649,725</b>

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# Accommodations Tax Collections by County

FY 2002-2003

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$10,499	Hampton	26,179
Aiken	246,969	Horry	12,179,566
Allendale	7,735	Jasper	247,830
Anderson	282,357	Kershaw	90,955
Bamberg	9,601	Lancaster	35,216
Barnwell	24,948	Laurens	59,962
Beaufort	4,279,122	Lee	12,562
Berkeley	325,812	Lexington	611,818
Calhoun	***	McCormick	28,983
Charleston	6,674,831	Marion	22,805
Cherokee	89,915	Marlboro	27,531
Chester	57,031	Newberry	62,962
Chesterfield	39,223	Oconee	98,727
Clarendon	116,292	Orangeburg	471,527
Colleton	386,538	Pickens	210,308
Darlington	68,389	Richland	1,594,530
Dillon	116,568	Saluda	***
Dorchester	121,769	Spartanburg	486,950
Edgefield	12,796	Sumter	223,947
Fairfield	25,865	Union	20,776
Florence	711,553	Williamsburg	23,131
Georgetown	1,090,437	York	446,784
Greenville	1,642,279		
Greenwood	124,276		
		Total of Counties	\$33,449,820
		Unallocated Totals	5,259
		<b>State Grand Total</b>	<b>\$33,455,079</b>

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.

# Accommodations Tax Collections by County

FY 2002-2003

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$10,499	Hampton	26,179
Aiken	246,969	Horry	12,179,566
Allendale	7,735	Jasper	247,830
Anderson	282,357	Kershaw	90,955
Bamberg	9,601	Lancaster	35,216
Barnwell	24,948	Laurens	59,962
Beaufort	4,279,122	Lee	12,562
Berkeley	325,812	Lexington	611,818
Calhoun	***	McCormick	28,983
Charleston	6,674,831	Marion	22,805
Cherokee	89,915	Marlboro	27,531
Chester	57,031	Newberry	62,962
Chesterfield	39,223	Oconee	98,727
Clarendon	116,292	Orangeburg	471,527
Colleton	386,538	Pickens	210,308
Darlington	68,389	Richland	1,594,530
Dillon	116,568	Saluda	***
Dorchester	121,769	Spartanburg	486,950
Edgefield	12,796	Sumter	223,947
Fairfield	25,865	Union	20,776
Florence	711,553	Williamsburg	23,131
Georgetown	1,090,437	York	446,784
Greenville	1,642,279		
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		Total of Counties	\$33,449,820
		Unallocated Totals	5,259
		<b>State Grand Total</b>	<b>\$33,455,079</b>

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.

# Accommodations Tax Collections by Month

FY 2002-2003

<b>County</b>	<b>Tax Collected</b>
Jul-02	\$4,943,403
Aug-02	5,375,154
Sept-02	3,996,433
Oct-02	2,551,010
Nov-02	2,052,678
Dec-02	1,727,009
Jan-03	1,279,526
Feb-03	1,111,482
Mar-03	1,654,052
Apr-03	2,037,680
May-03	3,384,101
Jun-03	3,337,293
Unallocated	5,258
<b>Total</b>	<b>\$33,455,079</b>



# Accommodations Tax Collections by Month

FY 2002-2003

<b>County</b>	<b>Tax Collected</b>
Jul-02	\$4,943,403
Aug-02	5,375,154
Sept-02	3,996,433
Oct-02	2,551,010
Nov-02	2,052,678
Dec-02	1,727,009
Jan-03	1,279,526
Feb-03	1,111,482
Mar-03	1,654,052
Apr-03	2,037,680
May-03	3,384,101
Jun-03	3,337,293
Unallocated	5,258
<b>Total</b>	<b>\$33,455,079</b>

# Admissions Tax Collections by County

(FY 2002-2003)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	11,227
Aiken	\$568,017	Horry	8,766,868
Allendale	2,856	Jasper	53,316
Anderson	399,088	Kershaw	29,177
Bamberg	***	Lancaster	51,181
Barnwell	***	Laurens	48,550
Beaufort	3,300,307	Lee	***
Berkeley	322,443	Lexington	408,169
Calhoun	***	McCormick	269,012
Charleston	3,573,114	Marion	16,200
Cherokee	23,612	Marlboro	2,695
Chester	5,939	Newberry	14,873
Chesterfield	23,802	Oconee	109,072
Clarendon	45,404	Orangeburg	144,920
Colleton	30,587	Pickens	731,180
Darlington	505,244	Richland	2,650,538
Dillon	18,508	Saluda	***
Dorchester	213,250	Spartanburg	583,775
Edgefield	56,393	Sumter	164,373
Fairfield	4,746	Union	13,019
Florence	388,040	Williamsburg	14,476
Georgetown	963,267	York	1,157,506
Greenville	2,178,166		
Greenwood	191,311		
		Total of Counties	\$28,096,273
		Unallocated Total	83,554
		<b>State Grand Total</b>	<b>\$28,179,827</b>

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 2002-2003)

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,046	\$766,072
02	Nightclubs	2,731	722,376
03	Bands	515	214,957
04	Skating	442	219,092
05	Bowling	525	733,575
06	Golf	4,285	9,903,483
07	Golf Driving Range/Tennis	992	1,126,923
08	Miniature Golf Course	440	681,971
09	Swimming	112	65,232
10	Miniature Raceway	259	241,184
11	State/County park	133	276,013
12	Archery	103	20,891
13	Amusement Rides	297	199,426
14	Carnival	31	25,710
15	Circus	29	12,645
16	Itinerant Shows	117	315,467
17	Promoter	268	1,129,828
18	Gardens	97	814,128
19	Amusement Parks	200	2,029,215
20	Sight Seeing Attractions	131	92,143
21	Fishing Pier	59	34,700
22	Horse Racing , Shows, & Rides	96	11,099
23	Athletic Events	486	1,764,938
24	Auto/Motorcycle Racing	313	631,252
25	Myrtle Beach Live Entertainment Theatre	161	2,027,129
26	Gyms, Spas, Body Building & Fitness Centers	95	96,745
27	Miscellaneous	801	435,675
99	Movie Theatres	997	3,587,959
<b>Total</b>		<b>15,761</b>	<b>\$28,179,827</b>

## Comparison of State Beer Excise Tax Rates (As of January 1, 2004)

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	0.115	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.. 8.5% sales tax
Mississippi	0.43	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	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	0.11	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	0.14	Yes	17% wholesale tax
Texas	0.19	Yes	> 4% - \$0.198/gal., 14% on-premise & \$0.05/drink- airline sales
Utah	0.41	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	\$0.188		

Footnotes:

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

Source: The Federation of Tax Administrators from various sources.

## Comparison of State Excise Tax Rates on Cigarettes (January 1, 2004)

State	Tax Rate (¢ per pack)	Rank	State	Tax Rate (¢ per pack)	Rank
Alabama (1)	16.5	47	Nebraska	64	25
Alaska	100	12	Nevada	80	20
Arizona	118	10	New Hampshire	52	34
Arkansas (2)	59	27	New Jersey	205	1
California	87	19	New Mexico	91	18
Colorado	20	43	New York (1)	150	5
Connecticut	151	3	North Carolina	5	49
Delaware	55	30	North Dakota	44	36
Florida	33.9	41	Ohio	55	30
Georgia	37	38	Oklahoma	23	42
Hawaii	130	7	Oregon	128	10
Idaho	57	28	Pennsylvania	100	12
Illinois	98	17	Rhode Island	171	2
Indiana	55.5	29	<b>South Carolina</b>	<b>7</b>	<b>48</b>
Iowa	36	39	South Dakota	53	33
Kansas	79	21	Tennessee (1) (2)	20	43
Kentucky (2)	3	50	Texas	41	37
Louisiana	36	39	Utah	69.5	24
Maine	100	12	Vermont	119	9
Maryland	100	12	Virginia (1)	2.5	51
Massachusetts	151	3	Washington	142.5	6
Michigan	125	8	West Virginia	55	30
Minnesota	48	35	Wisconsin	77	22
Mississippi	18	45	Wyoming	60	26
Missouri (1)	17	46	Dist. of Columbia	100	12
Montana	70	23			
			U. S. Median	60	

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) Tax rate in PA is scheduled to increase to \$1.35 per pack on January 7, and the HI rate is scheduled to increase to \$1.40 per pack on July 1, 2004.

Source: The Federation of Tax Administrators from various sources.

## Alcohol Beverage Licenses by County and Type

( FY 2002-2003)

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	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	Wholesale Beer/Wine Distributor	Wholesale Liquor	Grand Total
Abbeville	1							2						3				27	16	1		6			56
Aiken	8	1				1		2		27	9		1	54			37	111	149	23	4	26	2		455
Allendale	3													2				16	21	5		7			54
Anderson	2					1	1	6			2			63				184	153	33		28	2		475
Bamberg														3				20	19	1		6			49
Barnwell								1						6				23	40	8		9			87
Beaufort	15	2		6		7			1	88	89	1	1	240		2	296	35	403	53		34	3		1,276
Berkeley	3	1			3	4	1	2		4	1			37			30	90	164	37		21	5		403
Calhoun														2				14	26	5		3			50
Charleston	11	1		25		40	1	6	8	238	70	5	3	402	1	4	368	55	678	61	1	53	8		2,039
Cherokee						1		6						16				71	48	10		7			159
Chester						2								4				38	49	10	1	10			114
Chesterfield	3	2				1		1						11		1		60	60	10		11			160
Clarendon				1		2	1	1			1			8				33	63	6		10			126
Colleton	1	1			1	2		1		2	2			13			3	50	63	11		11			161
Darlington	1										1			16				71	106	18		20			233
Dillon								1						14				46	70	8		7			146
Dorchester	3		3	4		7				22	3			31			23	58	102	17		15			288
Edgefield	1										2			6				19	17	2		4			51
Fairfield														2				25	54	4		7	1	1	94
Florence	1			1		3	1	4			4			59				152	205	35		32	2		499

## Alcohol Beverage Licenses by County and Type

( FY 2002-2003 )

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 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	Business Mini Bottle	Liquor Producer (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	Wholesale Beer/Wine Distributor	Wholesale Liquor	Grand Total	
Georgetown	1	1		3		6	1	2	1	48	16			84		1	63	23	157	13		18			438	
Greenville	7	3	1	3	3	8	1	1			37	2	1	230		1	116	320	459	72	1	52		9	1,327	
Greenwood				1		2		5			7			31				66	88	21		12			233	
Hampton	1	1				2	1			6				8				20	37	2		7			85	
Horry	19	2		9		16	2	3	3	219	92	1	2	518		4	892	108	755	22	1	81		7	1	2,757
Jasper				1		4								10				43	25			6		1	90	
Kershaw	5	4						1			1			21				51	77	12		15			187	
Lancaster								3			1			16		1		83	75	14		11			204	
Laurens	1						2	1			1		1	10				79	44	12		11			162	
Lee																		17	41	5		12			75	
Lexington	2		2	2	1	3		3			12			129		33	269	182	282	32		42		2	1	997
Marion	1										1			3				8	32	4		6			55	
Marlboro														11				44	62	3		10			130	
Mccormick								1						3				38	64	11		6			123	
Newberry	2	1		1		3		1			1			11				41	65	6		8			140	
Oconee	1	1		1	1	3	1	2			4			22				72	77	19		10			214	
Orangeburg	4	2	1								2			37			7	105	165	22		31		1	377	
Pickens	6	4						3			3			40				91	98	16		16		1	1	279
Richland	16	3		5	1	11	2	4			32	2	4	256		46	1092	249	526	52		72		6	2	2,381
Saluda				1		1		1						4			1	20	24	3		6			61	
Spartanburg	6			3		4					17		1	132			22	266	277	43	1	47		3	822	



### Alcohol Beverage Licenses by County and Type

( FY 2002-2003)

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 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	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	Wholesale Beer/Wine Distributor	Wholesale Liquor	Grand Total
Statewide												683			99	4									786
Sumter	2				1	3		3						18				102	126	26		26	2		309
Union	2	1	1	1		1	1	2						6				31	24	3		12			85
Williamsburg						3	2	1						6				37	86	6		16	1		158
York	9			1		8	1	6			9			84	1	1	1	184	230	42	1	25	2		605
<b>Grand Total</b>	138	31	8	69	11	149	19	76	13	654	420	694	14	2,682	101	98	3,220	3,478	6,402	819	10	885	58	6	20,055

**Alcoholic Beverage License  
Local Option Permit Counties and Municipalities  
( FY 2002-2003)**

<b>Counties:</b>	<b>LOP</b>	<b>7-Day Beer &amp; Wine</b>
Beaufort	Yes	Yes
Charleston	Yes	Yes
Georgetown	Yes	Yes
Horry	Yes	Yes
Lexington	Yes	No
Richland	Yes	No
<hr/>		
<b>Cities:</b>		
Aiken	Yes	Yes
Bluffton	Yes	Yes
Charleston (Daniel Island)	Yes	Yes
North Charleston (Charleston, Berkeley, & Dorchester Counties)	Yes	Yes
Edisto Beach	Yes	Yes
Greenville	Yes	No
Hilton Head Island	Yes	Yes
Port Royal	Yes	Yes
Santee	Yes	Yes
Spartanburg	Yes	No
Summerville (Charleston, Berkeley, & Dorchester Counties)	Yes	Yes
Tega Cay	Yes	No
Yemassee	Yes	Yes

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

( FY 2002-2003)

Type of License	Revocations	Suspensions
Alcohol Beverage Licenses	21	47
Bingo Licenses	1	0
Coin-Operated Devices	0	0
<b>Total</b>	<b>22</b>	<b>47</b>

Contested Court Cases	Cases Resolved Without a Hearing	Cases Closed	Cases Pending on June 30, 2003
Alcohol Beverage Applications	12	116	33
Alcohol Beverage Violations	140	48	77
Bingo Violations	8	0	15
Coin-Operated Devices	2	2	5
<b>Total</b>	<b>162</b>	<b>166</b>	<b>130</b>

## Assessed Property Values by School District

(For 2004 Index Year Based on 2002 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	\$17,583,339	\$996,206	\$357,862	\$8,161,112	\$10,907,432	2,957,678.00	\$12,486,590	\$1,143,344	\$5,066,330	\$290,383	\$59,950,276
Aiken	140,971,403	2,475,180	291,420	91,527,505	86,075,668	15,656,931.00	51,504,243	17,536,230	42,032,760	1,010,739	449,082,079
Allendale	3,491,630	1,145,600	322,210	2,277,620	3,162,587	122,720.00	6,254,980	545,930	7,422,400	37,826	24,783,503
Anderson 1	36,145,940	376,550	890	20,718,750	26,992,652	15,746,420.00	7,876,091	4,873,520	13,675,720	61,254	126,467,787
Anderson 2	13,565,880	425,300	10,580	7,248,540	10,487,744	2,826,190.00	6,293,019	1,930,690	5,800,490	33,151	48,621,584
Anderson 3	7,798,030	439,690	64,950	4,704,130	7,036,450	8,042,860.00	3,018,583	1,081,590	5,407,200	19,702	37,613,185
Anderson 4	17,709,460	440,990	10,220	16,510,420	12,472,318	15,088,970.00	5,113,564	1,565,970	4,608,400	41,298	73,561,610
Anderson 5	58,806,290	179,140	1,940	62,808,770	40,684,355	14,667,970.00	14,020,971	12,910,360	14,981,120	138,918	219,199,834
Bamberg 1	4,594,120	1,086,660	190,030	2,488,530	3,793,380	-	1,370,530	635,130	2,103,280	251,090	16,512,750
Bamberg 2	2,967,210	637,940	25,610	1,994,370	2,068,440	-	2,050,340	438,110	2,398,790	168,300	12,749,110
Barnwell 19	2,262,840	323,370	14,090	1,541,060	1,905,362	171,902.00	907,660	151,333	1,287,550	117,017	8,682,184
Barnwell 29	2,615,800	293,750	65,030	2,222,985	2,249,354	-	4,031,630	315,970	987,980	173,050	12,955,549
Barnwell 45	6,768,280	533,680	98,300	5,728,720	5,821,365	1,616,393.00	4,062,940	1,684,136	3,037,050	392,601	29,743,465
Beaufort	193,883,277	814,575	84,986	457,793,710	114,149,392	-	2,457,689	30,533,859	36,282,052	18,728	836,018,268

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
Berkeley	112,516,250	1,830,980	1,567,880	100,450,950	72,698,615	41,994,894.00	59,569,942	12,120,496	34,592,300	2,443,948	439,786,255
Calhoun	10,833,260	1,602,290	65,140	7,248,350	9,020,147	4,284,345.00	15,804,150	1,650,680	4,347,080	604,480	55,459,922
Charleston	489,742,230	1,903,310	637,440	797,496,820	203,312,825	22,239,166.00	48,764,772	68,180,905	81,427,870	2,076,748	1,715,782,086
Cherokee	42,101,070	766,540	152,760	34,808,640	23,508,895	21,130,530.00	36,292,713	6,154,580	16,289,260	481,516	181,686,504
Chester	23,433,700	1,197,310	526,740	13,872,950	14,439,910	10,458,780.00	23,748,880	3,666,510	12,143,320	689,360	104,177,460
Chesterfield	24,301,300	2,238,020	253,350	18,590,080	19,481,945	5,073,146.00	31,284,510	4,188,680	7,820,530	611,055	113,842,616
Clarendon 1	6,367,090	835,535	150,090	9,695,180	3,698,696	427,667.00	2,349,415	442,110	1,645,940	419,891	26,031,614
Clarendon 2	12,267,730	1,189,800	290,100	12,861,530	9,259,484	670,487.00	1,283,992	1,665,660	2,540,940	626,369	42,656,092
Clarendon 3	2,565,010	580,965	88,750	1,404,400	2,041,082	124,573.00	175,363	395,830	494,000	110,894	7,980,867
Colleton	22,191,629	4,020,324	1,407,636	44,409,621	19,617,898	162,070.00	6,840,850	3,692,450	19,017,610	1,275,187	122,635,275
Darlington	44,726,482	2,285,420	94,380	26,024,400	33,558,606	16,714,833.00	30,126,902	8,006,990	46,951,940	1,220,575	209,710,528
Dillon 1	2,503,460	724,150	46,550	1,353,480	2,123,261	-	772,240	345,000	756,840	83,399	8,708,380
Dillon 2	8,777,650	906,910	50,350	11,024,520	7,654,302	1,427,423.00	6,665,640	2,643,840	3,317,490	537,756	43,005,881
Dillon 3	3,226,970	687,140	245,670	2,527,610	2,933,884	-	2,709,630	732,970	1,146,110	138,434	14,348,418
Dorchester 2	85,566,690	347,300	410,310	52,233,240	47,123,830	10,713,588.00	15,897,060	4,714,444	13,481,150	748,030	231,235,642
Dorchester 4	9,582,110	1,035,620	283,460	6,735,640	7,690,690	1,313,240.00	12,156,980	1,154,187	5,053,130	145,770	45,150,827
Edgefield	17,341,910	1,571,870	422,090	9,451,950	11,616,620	138,313.00	8,208,930	1,584,120	6,362,120	77,014	56,774,937
Fairfield	17,219,697	1,506,649	924,411	14,886,867	10,867,347	-	7,236,480	2,728,820	68,196,650	874,880	124,441,801

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
Florence 1	83,719,403	3,138,181	390,531	84,367,692	61,566,948	22,723,592.00	30,827,158	18,866,984	17,694,832	1,436,670	324,731,991
Florence 2	3,957,846	1,254,710	184,078	1,948,994	3,114,565	253,084.00	1,194,700	471,050	1,510,930	59,109	13,949,066
Florence 3	11,081,511	1,977,330	97,754	9,904,263	9,570,633	8,901,474.00	9,519,651	2,521,296	3,420,260	170,319	57,164,491
Florence 4	3,698,206	1,029,379	9,747	3,067,424	3,234,079	2,195,757.00	833,150	523,918	1,313,044	56,478	15,961,182
Florence 5	3,150,212	686,248	67,621	2,036,542	2,945,074	1,185,787.00	4,136,539	521,824	926,000	51,199	15,707,046
Georgetown	79,587,457	1,594,402	1,920,728	159,579,040	40,614,271	1,139,476.00	34,382,121	7,850,840	9,167,977	1,065,947	336,902,259

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
Greenville	497,746,889	1,547,290	4,710	422,374,015	245,047,105	101,344,080.00	119,213,540	97,626,850	94,779,040	4,815,173	1,584,498,692
Greenwood 50	46,683,927	667,177	241,185	49,643,171	30,727,730	6,415,223.00	21,662,055	9,236,816	8,556,480	904,880	174,738,644
Greenwood 51	3,969,455	192,438	32,414	2,080,028	2,864,828	1,765,620.00	1,662,100	214,718	1,811,150	376,297	14,969,048
Greenwood 52	6,326,945	219,048	95,569	5,803,066	3,984,620	41,141,030.00	8,063,850	740,390	3,629,260	380,822	70,384,600
Hampton 1	7,415,130	869,440	272,010	6,165,234	5,329,327	463,050.00	2,420,480	1,182,980	4,046,590	334,780	28,499,021
Hampton 2	2,961,850	685,740	149,650	2,344,229	2,037,954	660,538.00	1,000,660	751,340	2,560,886	182,017	13,334,864
Horry	222,202,497	4,133,633	742,021	631,338,275	180,035,984	12,573,935.00	23,123,733	52,513,100	35,612,240	3,055,262	1,165,330,680
Jasper	15,533,630	1,416,610	1,469,660	23,598,770	9,643,670	-	2,178,710	3,205,190	6,677,550	585,400	64,309,190
Kershaw	53,147,135	1,987,195	804,965	31,700,460	31,146,947	8,815,483.00	25,271,470	5,644,710	13,993,850	1,523,866	174,036,081
Lancaster	51,258,090	1,299,570	372,840	41,167,449	31,825,109	7,484,784.00	22,727,800	5,876,400	11,802,510	1,066,519	174,881,071
Laurens 55	25,694,430	716,280	98,480	18,827,921	17,830,117	1,724,055.00	13,329,115	4,828,450	8,813,860	965,050	92,827,758
Laurens 56	12,955,460	472,740	231,230	11,472,420	9,081,687	2,898,279.00	3,483,540	1,638,030	3,874,360	536,430	46,644,176
Lee	9,721,820	1,846,230	135,130	6,019,830	5,743,790	-	2,500,740	1,222,120	3,031,600	563,180	30,784,440
Lexington 1	103,898,840	1,007,770	10,710	51,471,030	55,618,060	16,697,970.00	12,873,950	8,638,950	17,971,170	656,365	268,844,815
Lexington 2	45,657,710	128,730	31,310	51,832,180	40,238,850	5,934,120.00	13,121,930	15,701,590	14,038,390	513,834	187,198,644
Lexington 3	9,704,550	554,090	52,830	8,288,710	6,234,440	110,550.00	2,868,130	1,334,940	4,753,340	152,764	34,054,344
Lexington 4	8,582,300	333,300	18,680	5,012,260	5,723,890	769,830.00	947,380	638,630	3,857,530	70,360	25,954,160
Lex/Rich 5	121,197,960	280,770	11,290	76,260,920	57,064,315	880,420.00	9,639,830	9,256,210	23,642,060	708,243	298,942,018

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
McCormick	8,879,250	496,790	389,750	10,286,500	4,892,512	10,049.00	1,631,210	469,100	2,875,270	724,660	30,655,091
Marion 1	10,434,206	515,680	343,683	8,177,164	7,256,865	5,188,864.00	7,769,006	1,588,930	3,084,320	441,960	44,800,678
Marion 2	8,009,960	427,700	14,422	5,915,710	5,185,100	495,184.00	1,940,700	1,169,010	1,778,460	243,824	25,180,070
Marion 7	3,164,878	540,583	704,342	1,838,192	2,346,365	143,656.00	49,920	344,150	1,047,450	101,941	10,281,477
Marlboro	12,043,370	1,886,680	1,194,260	11,614,419	10,639,777	13,602,364.00	6,551,410	2,717,830	4,654,280	757,340	65,661,730
Newberry	24,324,260	1,719,640	651,360	21,339,520	17,769,167	4,450,467.00	11,367,820	4,575,650	9,327,300	938,450	96,463,634
Oconee	81,761,600	1,402,750	138,690	70,411,400	42,935,605	16,131,594.00	25,426,878	7,023,460	129,782,650	2,107,488	377,122,115
Orangeburg 1	0	0	0	0	0	-	0	0	0	0	0
Orangeburg 2	0	0	0	0	0	-	0	0	0	0	0
Orangeburg 3	12,498,944	1,290,952	169,944	13,225,224	8,334,147	403,823.00	6,037,510	3,920,234	3,879,248	383,355	50,143,381
Orangeburg 4	10,683,396	1,819,736	131,322	5,377,722	8,424,679	-	8,982,510	774,428	29,079,850	527,103	65,800,746
Orangeburg 5	29,986,596	1,929,836	292,860	29,908,818	21,300,206	3,143,774.00	26,981,483	9,732,400	9,928,876	1,032,672	134,237,521
Pickens	102,365,005	638,680	341,730	83,697,461	60,833,331	16,740,727.00	16,827,770	10,665,210	26,263,180	2,170,836	320,543,930
Richland 1	148,941,900	1,175,980	205,160	187,696,980	91,290,058	21,478,606.00	64,491,870	48,645,080	80,038,420	1,182,280	645,146,334
Richland 2	115,378,440	380,340	24,830	86,442,060	63,296,341	14,640,500.00	19,707,310	12,793,528	15,802,270	591,812	329,057,431
Saluda	9,175,370	1,221,110	192,720	8,468,430	6,844,150	168,540.00	2,279,780	836,430	2,692,170	650,470	32,529,170
Spartanburg 1	27,660,105	437,817	4,560	13,124,094	14,240,956	275,121.00	4,594,460	2,365,710	6,228,900	1,255,980	70,187,703
Spartanburg 2	44,188,349	319,059	5,670	24,885,492	25,705,756	1,522,278.00	12,420,930	4,333,740	8,702,750	1,290,459	123,374,483



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
Spartanburg 3	11,153,324	124,982	16,160	6,912,988	7,483,669	2,767,217.00	26,093,650	1,920,090	5,223,990	255,590	61,951,660
Spartanburg 4	11,643,557	356,091	28,220	6,494,552	7,541,021	1,192,186.00	5,929,670	1,212,470	5,118,155	259,600	39,775,522

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
Spartanburg 5	34,103,326	216,904	7,620	31,654,825	25,196,368	27,420,725.00	41,615,030	10,448,650	9,016,425	1,410,280	181,090,153
Spartanburg 6	51,895,032	277,561	31,660	52,930,286	31,462,960	12,626,044.00	38,851,760	14,498,080	12,187,262	1,255,990	216,016,635
Spartanburg 7	46,897,605	33,040	3,330	50,986,434	28,103,793	318,904.00	16,663,650	14,903,690	16,390,334	1,115,970	175,416,750
Sumter 2	27,786,130	2,513,220	344,630	23,029,160	22,463,840	7,984,730.00	21,465,540	3,635,320	5,290,200	145,660	114,658,430
Sumter 17	40,121,540	111,480	3,560	36,615,740	23,783,800	393,730.00	10,426,320	9,107,400	8,769,030	145,330	129,477,930
Union	17,219,240	681,710	390,590	9,399,610	10,966,296	3,823,046.00	16,607,490	1,821,777	6,524,610	939,395	68,373,764
Williamsburg	14,672,373	3,912,125	1,045,753	12,813,060	14,277,220	12,157,060.00	6,020,943	3,802,916	7,223,325	1,331,950	77,256,725
York 1	22,122,426	628,760	157,613	12,913,931	13,425,960	1,026,743.00	8,387,100	2,031,520	10,391,966	195,954	71,281,973
York 2	35,687,084	247,116	33,793	20,001,254	17,023,503	928,227.00	5,432,820	1,896,575	150,642,836	523,150	232,416,358
York 3	92,840,418	287,352	55,486	73,083,375	52,633,789	8,735,103.00	54,685,790	13,615,690	13,632,724	748,863	310,318,590
York 4	47,012,464	49,392	32,511	34,772,743	21,351,977	4,863,291.00	13,920,090	6,582,585	7,722,280	314,804	136,622,137
<b>Statewide Grand Total</b>	<b>\$3,976,931,138</b>	<b>\$89,080,131</b>	<b>\$23,556,597</b>	<b>\$4,511,123,517</b>	<b>\$2,356,687,740</b>	<b>\$642,481,779</b>	<b>\$1,281,480,031</b>	<b>\$647,853,423</b>	<b>\$1,361,458,842</b>	<b>\$59,193,493</b>	<b>\$14,949,846,691</b>