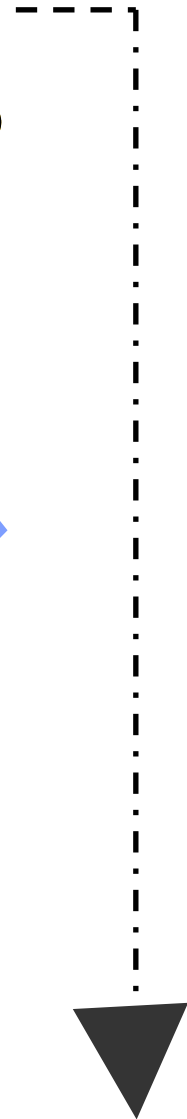


**SOUTH CAROLINA
DEPARTMENT OF REVENUE
2003—2004 ANNUAL REPORT**

**MARK SANFORD—GOVERNOR
BURNET R. MAYBANK, III—DIRECTOR**

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SCDOR Annual Report



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Major Achievements

During FY 03 - 04, the Department of Revenue completed its fourth year of progress under its strategic plan. The strategic plan and annual business plan help us maintain focus on our major goals and objectives.

During this fiscal year, Director Maybank made a proposal to the General Assembly to collect an additional \$90 million in enforced collections if the Department of Revenue was appropriated an additional \$9 million to hire new collection, audit, and taxpayer assistance staff. Beginning June 21, 2004, 25 new employees were on board and began their intensive two weeks of classroom training.

The Department was recognized by the South Carolina Human Affairs Commission for achieving Top-Ten status and demonstrating Equal Opportunity Employment.

South Carolina is ranked as one of the top states in the nation in its "fair, efficient, and customer-focused" tax administration as cited by a national tax-watchdog group that ranks the states in these categories. South Carolina is tied with Arizona, Kansas and Missouri at the top of the national ranking among states that administer the most fair and equitable income tax program, said the Council on State Taxation (COST) in their 2004 ranking. In 2000, COST ranked South Carolina 40th in the same listing.

A partnership between the Department of Revenue, Department of Transportation and some private sector businesses was created for the purpose of processing all motor fuel tax returns. The Motor Fuel Electronic Data Interchange (EDI) is saving the agencies, businesses, and taxpayers time and money.

The Department was also nominated for the prestigious Secretary of Defense Employer Support Freedom Award. The annual award, which was created to publicly recognize exceptional employers of America's National Guard and Reserve, is presented in Washington, D.C.

Nonfilers: Fiscal year 03-04 collections of identified nonfilers totaled \$15,942,011, up from \$12 million last fiscal year. The Data Warehouse project vendor to identify uncollected revenues from individual income tax nonfilers, under reporters, and failure-to-file taxpayers was selected.

We continue to exchange information with the other Southeastern Association of Tax Administrators (SEATA) states on a monthly basis. We collected \$28,778 with 50 assessments issued for fiscal year 03-04. We are also continuing to identify possible use tax nonfilers through the U.S. Customs project. In FY 03-04 we issued 395 assessments totaling \$620,309 and collected \$201,458. A pilot project was implemented to obtain furniture delivery information from transportation companies. Audit personnel visited two North Carolina transportation companies and obtained documentation (bills-of-lading) on deliveries into this state. As a result, we issued 508 notices and collected \$89,717.

The Nexus/Discovery unit registered 145 taxpayers and collected \$4,951,613 for this fiscal year. Projects worked include DOR database crosschecks, SEATA (Southeastern Association of Tax Administrators and MTC (Multi-state Tax Commission) information exchanges, internet research, and audit referrals. A special project focusing on medical companies selling into South Carolina resulted in 23 such companies being registered this fiscal year. Emphasis will continue to be placed on internet online sellers. Several major dot com companies were registered after months of negotiation, as well as two major furniture companies in North Carolina.

Revolutionize Reporting and Payment: The DOR processes thousands of transactions and payments annually. It has become a critical element of our business processes to develop more electronic means by which business and individual income taxpayers can file and pay taxes. We have experienced steady growth in our individual income tax non-paper filing methods. Additional efforts in this arena are detailed below.

Sales tax EDI (Electronic Data Interchange) currently has over 1,200 taxpayers with 10,641 locations representing roughly \$1,092,069,073 in collections this fiscal year.

The sales tax internet program was implemented in February. Over 20,000 returns were filed since February resulting in \$26.6 million dollars in credit card and bank draft transactions. Total internet payment transactions have reached over \$74.6 million for the fiscal year. Internet filing of corporate tentative returns and receipt of electronic payments has hovered around 67% of all money deposited.

Our withholding tax initiative resulted in 38,000 quarterly returns filed electronically this year. The sales tax electronic data interchange program grew 31% this fiscal year with over 1,200 taxpayers in over 6,800 locations filing over \$1 billion.

Promote eGov and eBiz: All property analysts are using the Computer Assisted Mass Appraisal (CAMA) program to appraise manufacturing properties throughout SC.

Develop a systematic stakeholder feedback system: Our goal this year is to increase the numbers of taxpayers we reach by developing relationships and partnering with various associations or organizations to assist with marketing. This effort resulted in development and delivery of industry specific tax workshops. We also offer free monthly Sales Tax Forms Workshops and Withholding Tax Forms Workshops. Response to these workshops continues to be very positive and our taxpayer assistance officers report they have been a very positive factor in improving taxpayer relations.

We continue to supply instructors for the Small Business Tax Workshops which are presented around the state in conjunction with the IRS and the Employment Security Commission on a monthly basis. Again this year we participated in the Clemson Tax Schools by providing instructors, taxpayer assistance and a manual. This year 960 people attended this school.

We held a number of focus groups this year to get feedback on our sales tax forms and

the My Taxes internet based taxpayer information system. Additionally, the Director continues to utilize advisory groups to receive feedback. These include the Legislative, Local Developers, Economic Development, Alcohol Beverage Licensing, Hospitality, Blue Ribbon Corporate Law, and the General DOR Advisory Committees. We also continue to utilize the University of South Carolina Institute for Public Service and Policy Research to conduct our annual customer satisfaction survey.

Upgrade our Technology Infrastructure: A number of projects have been initiated this year to include:

South Carolina Business One Stop; Motor Fuel Electronic Data Interchange (EDI); Data Warehouse / Business Intelligence System; Vehicle Valuation Guide; Alcohol Beverage Licensing (ABL) renewals to the DORBOS system; Standard Industrial Code (SIC) to NAICS conversion; My Taxes & Web Portal; Annual Update to IRM Strategic Plan; Rollover of the DELL Personal Computer Lease; Technology Infrastructure Management's incident tracking system HEAT; IRM Project & Time Tracking System; and Disaster Recovery Plan.

Governmental Enterprise Accounts Receivable Collections (GEAR): During the FY 03-04 year, \$2,012,464.93 was collected for 35 participating entities by the GEAR program. This amount is up from \$1,047,043.27 for last fiscal year. Our debt set-off program continues to be an excellent collection tool for those entities who wish to participate in the program.

Drive the state's one-stop registration project - South Carolina Business One Stop (SCBOS): The design phase of the SCBOS project was initiated in June 2003 and completed in January 2004. Deliverables from the workshops for the five participating agencies have been delivered and the project has been completed. These include: 1) Business Process, 2) Data Attributes, 3) Project, 4) Application Security Business Rules, 5) Application Security Functional Requirements (Use Cases), 6) Business Application Business Rules, 7) Business Functional requirements (Use Cases), 8) Non-Functional requirements Attributes, 9) Maintenance and Utilities Functional Requirements (Use Cases), 10) Requirements Matrix, 11) Reports, 12) e-Payment, 13) Graphical User Interface Standards and SCBOS Executive Summary.

The Top Ten Committee is a sub work team of the SCBOS Main Team and is charged with researching business types and compiling a business profile. This profile identifies the steps necessary to register and identifies to which local, state and federal agency to register. These businesses are listed in the Featured Business section of the SCBOS website. The team has recently completed three new business types and currently working on another ten new businesses to add to the site. This process is also helpful in identifying the next agencies to be included in the next phases of the SCBOS online registration.

The current SCBOS website is constantly monitored and has been updated to include a link to the IRS for obtaining a Federal Identification number, a link to the new 2004

Edition of the South Carolina Tax Incentives for Economic Development and updates to the featured business pages to reflect new e-services that DOR is now providing.

Workforce planning: A number of initiatives are underway in the workforce planning arena which ultimately impacts our workforce of today and to prepare us for the future. These initiatives are:

Tax Law Training: We continued our efforts in the development of e-learning Tax Law/Technical training.

Using Advancing Technology in Training:

We began developing tax type web pages for all major taxes which are designed to allow quick and easy access to all our tax information on the DOR website.

During this fiscal year e-learning modules were developed for Sales Tax Failure to File, Responsible Party/ ARMS, and Basic Withholding Tax, Basics of the MetaStorm System, Instructions for Managers/Supervisors, Employees and Liaisons on the Electronic Time Card System.

Leadership Development: A new leadership development program called “Leadership for Results” was kicked off in July. A total of 41 participants from all over the agency participated in the program during FY 03-04 and attended classes monthly on a variety of leadership topics. The agency also had five participants complete the CPM program this year as well as six new candidates begin the program offered by the Office of Human Resources in FY 05.

DOR Electronic Encyclopedia: Existing resources are being utilized to continue with the development of DOREE (Department of Revenue Electronic Encyclopedia). CMS (Content Management Software) is being used to create and maintain information on the DOR website and our intranet - DragNet.

Employee Recognition and Satisfaction: Director’s lunches continue to prove to be a popular recognition method. During the year 18 lunches were held recognizing 195 employees.

TAXPAYERS' BILL OF RIGHTS

The Taxpayers' Bill of Rights gives you certain rights when dealing with the South Carolina Department of Revenue.


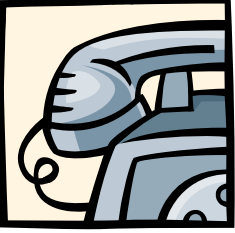



1. You have the right to apply for relief or assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The Taxpayer Rights' Advocate is responsible for the resolution of taxpayer complaints and problems. Under certain conditions, the advocate may postpone until resolution any actions determined to cause you irreparable loss.
2. You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
3. You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
4. You have the right to request and receive written information guides, which explain in simple and non-technical language, appeal procedures and your remedies as a taxpayer.
5. You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.
6. You are required to provide complete and accurate information when you file your tax returns.

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



Assistance from



 <p>In Person At Our Offices</p>	<p>M-F 8:30 to 5:00</p>	<ul style="list-style-type: none"> • Columbia: 301 Gervais Street • Charleston: 3 Southpark Circle, Suite 202 • Florence: 1452 West Evans Street • Greenville: 211 Century Drive Suite 210-B • Myrtle Beach: 1330 Howard Parkway • Rock Hill: 454 S. Anderson Rd, Ste. 202
 <p>By Telephone</p>		<ul style="list-style-type: none"> • Each notice from us includes the appropriate contact's telephone number. • Refunds: 803-898-5300 (24 hour) • Forms by Fax: 800-768-3676 (24 hour) • Sales Tax: 803-898-5918 • Withholding Tax: 803-898-5918 • Tax Topics: 803-898-5280 (Columbia); or 800-763-1295 • Pay Assessments/Warrants with Credit Card: 803-898-5075
 <p>www.sctax.org</p> <p>On Line Any Time</p>		<ul style="list-style-type: none"> • Forms • File Your Individual Income Tax Return, extension, or declaration • Register your business, change address, or close accounts • Check on your refund • Review publications and FAQs • Business Tax Guide • Email us.
 <p>By Appointment or Regular Local Hours</p>		<ul style="list-style-type: none"> • Call the telephone number on your notice for an appointment. • See the reverse side for a listing of the locations where we have periodic office hours.
 <p>By Mail</p>		<ul style="list-style-type: none"> • Please use the labels with your forms packet. • Please use the address/9-digit zip in any notice you received. • Main Address: P.O. Box 125, Columbia SC 29214 • Other addresses are on the reverse side.

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

AIKEN

County Council Building
736 Richland Avenue West
Thursdays Only
9:00 am – 11:00 pm
803-649-9920

ANDERSON

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

BARNWELL

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

BENNETTSVILLE

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

CAMDEN

Kershaw County Courthouse
1121 Broad Street
2nd 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
2nd Wednesday Only of Each Month
9:00 am – 12:00 pm
843- 774-1414

GAFFNEY

Cherokee County Administration Bldg
210 N. Limestone Street
2nd Tuesday Each Month Only
9:00 am -12:00 pm
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
2nd Wednesdays Only
9:00 am -12:00 pm

LANCASTER

Old County Jail Building
208 W. Gay Street
8:30 am - 5:00 pm
803-283-2169

LAURENS

Laurens County Judicial &
Services Complex
100 Hillcrest Square
2nd Wed. 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
2nd & 4th Thursday
1:00 pm - 5:00 pm
843-224-9438 during office hours

SUMTER

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

UNION

Union County Courthouse
210 West Main Street
2nd 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

SC1040

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

SC1040A-Refunds

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

All Balance Dues

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

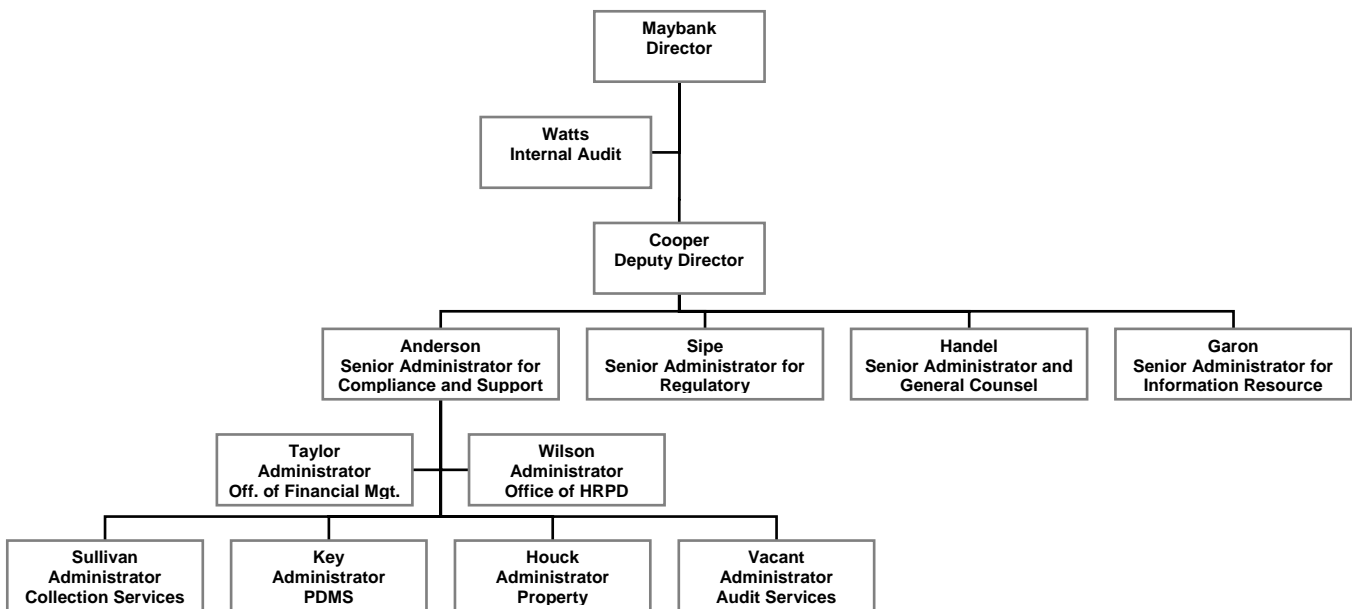
Federal/IRS Returns

All Returns
Internal Revenue Service Center
Atlanta, GA 39901

Mission and Administration of the South Carolina Department of Revenue

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

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



RESPONSIBILITIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE

EXECUTIVE DIVISION

Office of Director

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

Internal Audit Section

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

COMPLIANCE AND SUPPORT

Audit

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

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

Collections and Taxpayer Assistance

- Provides taxpayer assistance in filing forms, answering questions and registering for various licenses and permits
- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises 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

- 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
- Ensures a professionally trained staff of employees
- Continually improves the quality of services and products
- Provides guidance to foster compliance with revenue and regulatory laws

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

- 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 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

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
- Prepares gasoline sales report for distribution of donor county account
- Performs function of taxpayer advocate
- Develops and prepares publications for the agency
- Maintains working relationships with the news media
- Handles all media contact, news releases and press conferences
- Publishes taxpayer education and informational publications
- Produces the annual report
- Serves as liaison to Board of Economic Advisors
- Prepares classifications of counties for purposes of various credits and incentives
- Handles Freedom of Information requests

Policy Section

- Prepares, recommends, and disseminates advisory opinions (revenue rulings, revenue procedures, and private letter rulings) and information letters
- Analyzes, recommends, and drafts revenue laws, and comments on proposed legislation
- Analyzes, recommends, and drafts regulations
- Provides informal (written and oral) technical advice and information to tax professionals, taxpayers, employees, and government officials
- Assists in educating tax professionals, taxpayers, employees, and government officials with regard to tax law and its changes through publications and presentation

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

- Coordinates information technology direction for the agency, ensuring technology investments are driven by the primary agency goals and objectives.
- Provides consultation to agency stakeholders on effective utilization of technology and deployment opportunities
- Researches, designs, implements and supports the application systems for Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources and Management Support
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security for, and disaster recovery plans of, software mainframe computer applications, databases, and supporting hardware & software in conjunction with the Office of CIO 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 in conjunction with the Office of CIO
- Designs, produces and manages the inventory of forms. Produces statistical, financial and management reports
- Analyzes impact of new tax legislation on agency application systems and processes, and makes recommendations regarding revisions to the legislation
- Recommends improvements to the laws administered by the department
- Ensures a professionally trained staff of employees and provides counsel to agency on information technology training
- Maintains sound fiscal and personnel planning and management related to agency information technology investments
- Ensures a professionally trained staff of employees and provides counsel related to agency information technology investments
- Ensures the integrity of agency information technology investments through a responsible fiscal, personnel, and management program
- Continually improves the quality of services and products
- Participates in meetings and strategy sessions with other state, federal and local government agencies, regional and national associations, and vendors / contractors.
- 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* (2005 Edition). The complete publication is located on the agency's website at www.sctax.org.

Most 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 & 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 03-04 Collections	\$2,181,357,756

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 or up to 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.

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 03-04 Collections	\$34,728,812

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 03-04 Collections	\$ 20,481,687

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 additional 1% local sales and use tax.

Enacted	1991
Statute	§§ 4-10-20 et seq.
Rate	1%
Distribution	71% Property Tax Rollback 29% Counties/Municipalities
FY 03-04 Collections	\$159,806,462

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 03-04 Collections	\$45,634,936

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 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 03-04 Collections	\$43,011

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

Local School District Sales Tax

Enacted	1994
Statute	Not Codified
Rate	1%
Distribution	100% minus DOR Administration costs goes to County Treasurer to be used for project as outlined in the referendum
FY 03-04 Collections	\$9,920,995

The legislature has only approved this tax for Berkeley, Cherokee, Chesterfield, Colleton,

Darlington, Edgefield, Horry, Jasper, McCormick, 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 03-04 Collections	\$2,438,989,825

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. It would include 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 03-04 Credits Paid	\$56,262,995

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	12-6-530
Rate	5%
Distribution	State General Fund
FY 03-04 Collections	\$174,724,918

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 03-04 Collections	\$72,298,916

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 03-04 Collections	\$26,996,641

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 03-04 Collections	\$7,275,860

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 03-04 Collections	\$57,960,774

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 \$0.006

Wine U.S. Sized Containers:

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

- Per gallon \$0.90

- Additional tax per 8 oz \$0.012

- 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 03-04 Collections	\$18,163,746
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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 to 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 03-04 Collections	\$ 10,770,439

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(one time fee)

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 f	\$100

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.

At least fifty percent of the gross proceeds from the sale of bingo cards taken in by a bingo operation during a single session must be returned to the players in the form of prizes.

In February 2004, the General Assembly passed legislation which allows bingo to be played on electronic devices, in addition to the traditional bingo dabbled on paper.

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 03-04 Collections	\$ 29,742,000

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 03-04 Collections	\$2.,686,815

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 Chapter 22
Rate	See below
Distribution	State General Fund
FY 03-04 Collections	\$1,845,151

If you manufacture, distribute, or own coin-operated devices or machines, you must pay the coin-operated device tax. If you own coin-operated machines, you must obtain an owner/operator's license. The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated in your business. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

The owner/operator's license tax is:

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

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

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

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

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

Controlled Substance Tax

Enacted	1993
Statute	§§12-21-5010 to 12-21-6050
Rate	See below
Distribution	State General Fund
FY 03-04 Collections	\$4,755

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 at the following rates:

- 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 03-04 Collections	\$49,983,048

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 to 44-56-495
Rate	See below
Distribution	Special Fund for environmental cleanup

	from dry cleaning operations
FY 03-04 Collections	\$649,928

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

Number of Employees	Registration Fee
1-4	\$750
5-10	\$1,500
11 or more	\$2,250

Fees may be paid on an annual or quarterly basis.

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

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

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

Electric Power Tax

Enacted	1931
Statute	§§ 12-23-10 to 12-23-130
Rate	\$.0005
Distribution	General Fund
FY 03-04 Collections	\$25,152,244

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 03-04 Collections	\$11,801,808

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.

Estate Tax

Enacted	1922
Statute	Chapter 12, Title 16
Rate	Credit for state taxes shown on federal return
Distribution	State General Fund
FY 03-04 Collections	\$32,764,757

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 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
Distribution	Forest Renewal Fund
FY 03-04 Collections	\$ 745,604

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 03-04 Collections	\$48,953,971

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 03-04 Collections	\$31,757,627

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 03-04 Collections	\$489,318,641

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 03-04 Collections	\$40,347

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.

THE NURSING HOME FRANCHISE FEE WAS REPEALED IN 2003.

Retail License Fee

Enacted	1951
Statute	§12-36-510
Rate	\$20 or \$50 at the time of application
Distribution	General Fund
FY 03-04 Collections	\$923,546

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 03-04 Collections	\$3,621,194

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 03-04 Collections	\$8,830,382

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 03-04 Collections	\$571,164

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% per year starting in 2002, to a level of 6% by 2007)

Business Personal Property

Enacted	1962
Statute	§ 12-37-710
Rate	Local Millage
Collection & Distribution	Local Governments
FY 03-04 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
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Statute	§§12-37-2810 to 12-37-2880, Article 23
Rate	Fair market value for the motor vehicles and an assessment ratio of nine and one-half percent
Distribution	Local Government
FY 03-04 Collections	\$14,831,700

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.

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Section 3	Tax credit for donation of organs upon death
5094	Airline company purchasing beer, wine and alcoholic liquors
Section 1	
Section 2A	Licensed wineries selling wine on its premises
Sections 2B	Permitted wineries selling of wine
5186	Dillon County Millage
5244	Horry County Local Option Tax

5333 Additional leave for active service in military

Regulations

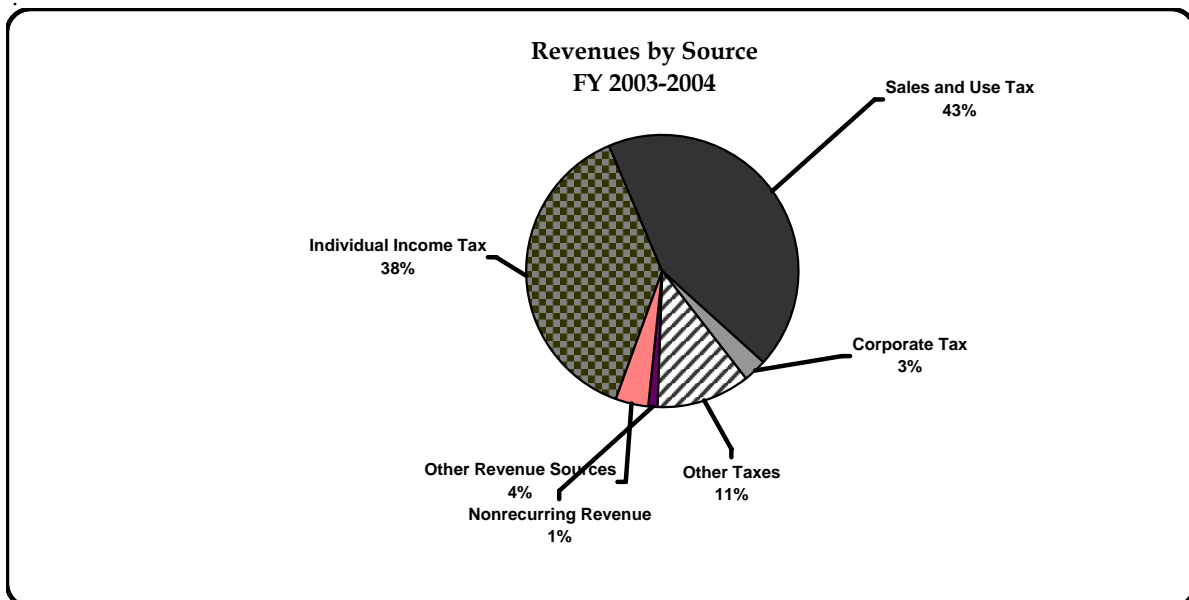
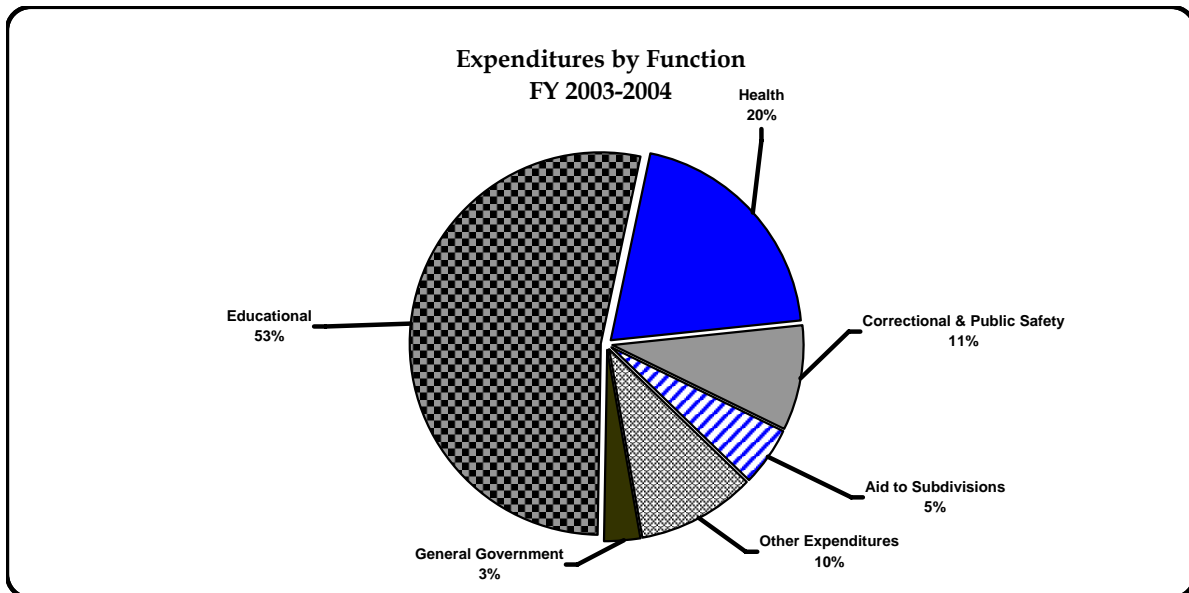
2826 Machine sales tax exemption

2850 Property tax reorganization

South Carolina General Fund Revenues and Expenditures

FY 2003-2004

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled \$ 5,116,279,803 for fiscal year 2003-2004. The Department of Revenue (DOR) collected 92% 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, 2004

South Carolina Department of Revenue Agency Budget

FY 2003-2004

Major Object Classification	General Fund Appropriations	Other Funds Appropriations	Total Appropriations	Total Expenditures	Balance
Personal Service	\$20,380,354	\$1,327,828	\$21,708,182	\$21,492,219	\$215,963
Contractual Services	1,372,585	4,977,409	6,349,994	5,152,554	1,197,440
Supplies & Materials	640,068	2,740,038	3,380,106	3,022,168	357,938
Fixed Charges & Contributions	943,060	2,266,817	3,209,877	3,101,070	108,807
Travel	253,561	380,206	633,767	580,854	52,913
Equipment	80,680	144,720	225,400	201,342	24,058
Permanent Improvements	-	92,000	92,000	92,000	-
Employer Contributions	5,885,282	242,522	6,127,804	6,052,785	75,019
Purchase of Evidence	1,182	37,950	39,132	26,328	12,804
Other	1,272	368,299	369,571	1,407	368,164
Total	\$29,558,044	\$12,577,789	\$42,135,833	\$39,722,727	\$2,413,106

General Fund Appropriation carried forward to FY05 : \$0
 General Fund Appropriation(s) lapsed FY04: \$298,566
 Other funds carried forward to FY05: \$2,487,654

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
Fiscal Year Revenue Collections by Type

Revenue Source	FY 2002-03	FY 2003-04	Difference (\$)	Change (%)
General Fund Revenues:				
Sales And Use Tax	2,040,425,352	2,168,153,156	\$127,727,804	6.26%
Casual Excise Tax	18,957,486	20,398,998	\$1,441,513	7.60%
Net Individual Income Tax**	1,859,058,797	1,973,608,196	\$114,549,399	6.16%
Net Corporation Income Tax**	101,442,550	149,291,510	\$47,848,959	47.17%
Admissions Tax	25,908,168	26,932,464	\$1,024,295	3.95%
Aircraft Tax	3,182,821	7,275,860	\$4,093,039	128.60%
Alcoholic Liquors Tax	52,777,898	54,831,753	\$2,053,855	3.89%
Bank Tax	21,319,771	18,163,746	(\$3,156,025)	-14.80%
Beer & Wine Tax	90,721,119	94,303,667	\$3,582,547	3.95%
Bingo Tax	6,182,717	5,199,877	(\$982,839)	-15.90%
Business License Tax	29,250,817	29,649,684	\$398,866	1.36%
Coin Operated Devices Tax	2,379,344	1,845,151	(\$534,193)	-22.45%
Controlled Substance Tax	3,593	4,755	\$1,162	32.34%
Corporation License Tax	64,379,993	72,302,231	\$7,922,239	12.31%
Departmental Revenue /Rental Cars	1,487,658	1,174,657	(\$313,001)	-21.04%
Deed Recording Fees	37,409,626	48,001,350	\$10,591,725	28.31%
Electric Power Tax	24,158,834	24,753,850	\$595,016	2.46%
Estate Tax	43,744,391	32,764,790	(\$10,979,601)	-25.10%
Petroleum Inspection Fee	8,007,113	8,264,897	\$257,784	3.22%
Private Car Lines Tax	2,614,345	2,686,815	\$72,470	2.77%
Retailer's License Tax	908,551	923,546	\$14,995	1.65%
Savings And Loan Association Tax	3,557,611	3,621,194	\$63,584	1.79%
Soft Drinks Tax	3,232	26	(\$3,207)	-99.21%
General Fund Revenues	\$4,437,881,786	\$4,744,152,172	\$306,270,386	6.46%
Earmarked Revenues:				
Accommodations Tax - Counties	33,443,210	34,728,812	\$1,285,602	3.84%
Admissions Tax - DNR	34,376	39,983	\$5,608	16.31%
Admissions Tax -Commerce	1,004,007	1,190,346	\$186,339	18.56%
Admission Tax - Counties	1,004,007	1,205,171	\$201,164	20.04%
Alcohol Beverage Lic. - Local Gov.	2,764,735	3,129,022	\$364,287	13.18%
Bingo Tax - Division On Aging	1,525,768	1,443,383	(\$82,385)	-5.40%
Bingo Tax - PRT	1,684,435	1,460,608	(\$223,827)	-13.29%

Revenue Source	FY 2002-03	FY 2003-04	Difference (\$)	Change (%)
Bingo Tax - Charities	3,027,366	2,666,570	(\$360,797)	-11.92%
Casual Excise Expend.- DNR	99,339	82,469	(\$16,869)	-16.98%
Cawtaba Tribal Sales	0	4,251	\$4,251	N/A
Commercial Nuclear Waste	21,532,316	31,757,627	\$10,225,311	47.49%
Deed Recording -Heritage Land Trust	11,222,888	14,400,405	\$3,177,517	28.31%
Drycleaning Facility Fees	661,204	649,929	(\$11,276)	-1.71%
Education Improvement Fund	513,446,321	540,316,823	\$26,870,502	5.23%
Environmental Impact Fee - DHEC	16,130,431	16,828,202	\$697,771	4.33%
Estate Tax - Probate Judges	337,818	257,477	(\$80,340)	-23.78%
Forest Renewal Tax - Forestry Comm.	969,109	745,604	(\$223,506)	-23.06%
Gasoline/Motor Fuel	467,709,582	489,318,641	\$21,609,059	4.62%
Indigent Care Fund	51,042,877	48,953,971	(\$2,088,906)	-4.09%
Local Option Sales Tax	199,723,900	215,528,011	\$15,804,111	7.91%
Motor Carrier Property Tax	16,882,045	14,837,700	(\$2,044,345)	-12.11%
Nursing Home Franchise Fees	1,765,294	40,347	(\$1,724,948)	-97.71%
Public Utility Assessments	7,910,715	7,572,556	(\$338,159)	-4.27%
Sales Tax-Aviation-Commerce	606,547	649,152	\$42,605	7.02%
Solid Waste Management Tax	8,862,920	8,830,382	(\$32,538)	-0.37%
Charleston Re-Dev. Authority.	4,177,085	4,419,986	\$242,902	5.82%
Sled Inspection Fees	0	2,602,334	\$2,602,334	N/A
911 Access	11,541,652	11,801,808	\$260,156	2.25%
State Rural Infrastructure Fund	5,793,376	10,280,505	\$4,487,129	77.45%
Property Tax Relief - Income	450,042,580	465,354,403	\$15,311,823	3.40%
Property Tax Relief - Corp	25,282,061	25,446,597	\$164,536	0.65%
Total Earmarked Revenues	\$1,860,227,964	\$1,956,543,075	\$96,315,111	5.18%
Total Revenue Collections	\$6,298,109,751	\$6,700,695,247	\$402,585,497	6.39%

Footnotes:

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

** Adjusted for Property Tax Relief Allocations

South Carolina Department of Revenue

Enforced Collections

FY 2003-2004

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

Type of Enforcement Action	Amount
Audits	\$45,361,121
Payment on Delinquent Tax Notices	107,050,898
Refund Reductions	39,739,911
Debt Setoff	63,104,074
Payment on Receivables (Assesments, Warrants, Liens, & etc.)	114,954,439
Total	\$370,210,443

Comparison of State Individual Income Tax Rates

(Tax rates for tax year 2004 -- as of January 1, 2004)

State	---Tax Rates---		# of Brackets	--Income Brackets--		---Personal Exemption---			Fed. Tax Ded.
	Low	High		Low	High	Single	Married	Child.	
ALABAMA	2	- 5	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	- 7 (c)	6	3,999	- 27,500	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1	- 9.3	6	5,962 (b)	- 39,133 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63		1	----Flat rate----		-----None-----			
CONNECTICUT	3	- 5	2	10,000 (b)	- 10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.2	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1	- 6	6	750 (g)	- 7,000 (g)	2,700	5,400	2,700	
HAWAII	1.4	- 8.25	9	2,000 (b)	- 40,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.6	- 7.8	8	1,104 (h)	- 22,074 (h)	3,100 (d)	6,200 (d)	3,100 (d)	
ILLINOIS	3		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	- 6	5	3,000	- 8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2	- 6	3	12,500 (b)	- 25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2	- 8.5	4	4,250 (b)	- 16,950 (b)	4,700	7,850	1,000	
MARYLAND	2	- 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 (y)		1	----Flat rate----		3,100	6,200	3,100	
MINNESOTA (a)	5.35	- 7.85	3	19,440 (j)	- 63,860 (j)	3,100 (d)	6,200 (d)	3,100 (d)	
MISSISSIPPI	3	- 5	3	5,000	- 10,000	6,000	12,000	1,500	
MISSOURI	1.5	- 6	10	1,000	- 9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2	- 11	10	2,199	- 76,199	1,740	3,480	1,740	*
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	- 26,500 (k)	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 (l)	- 75,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.7	- 6.8	5	5,500 (m)	- 26,000 (m)	3,100 (d)	6,200 (d)	3,100 (d)	
NEW YORK	4	- 7.7	7	8,000 (n)	- 500,000 (n)	0	0	1,000	
NORTH CAROLINA (o)	6	- 8.25	4	12,750 (o)	- 120,000 (o)	3,100 (d)	6,200 (d)	3,100 (d)	
NORTH DAKOTA	2.1	- 5.54 (p)	5	28,400 (p)	- 311,950 (p)	3,100 (d)	6,200 (d)	3,100 (d)	
OHIO (a)	0.743	- 7.5	9	5,000	- 200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.5	- 6.75 (r)	8	1,000 (b)	- 10,000 (b)	1,000	2,000	1,000	* (r)
OREGON (a)	5	- 9	3	2,600 (b)	- 6,500 (b)	151 (c)	302 (c)	151 (c)	* (s)
PENNSYLVANIA	3.07		1	----Flat rate----		-----None-----			
RHODE ISLAND	25.0% Federal tax liability (t)								
SOUTH CAROLINA (a)	2.5	- 7	6	2,400	- 12,300	3,100 (d)	6,200 (d)	3,100 (d)	

Comparison of State Individual Income Tax Rates (Tax rates for tax year 2004-- as of January 1, 2004)

State	---Tax Rates---		# of ckets	--Income Brackets--		---Personal Exemption---			Fed. Tax Ded.	
	Low	High		Low	High	Single	Married	Child.		
SOUTH DAKOTA	No State Income Tax									
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.									
TEXAS	No State Income Tax									
UTAH	2.3 -	7	6	863 (b)	-	4,313 (b)	2,325 (d)	4,650 (d)	2,325 (d)	* (u)
VERMONT (a)	3.6	-	9.5	5	29,050 (v)		319,100 (v)	3,100 (d)	6,200 (d)	3,100 (d)
VIRGINIA	2 -	5.75	4	3,000	-	17,000	800	1,600	800	
WASHINGTON	No State Income Tax									
WEST VIRGINIA	3 -	6.5	5	10,000	-	60,000	2,000	4,000	2,000	
WISCONSIN	4.6 -	6.75	4	8,610 (w)	-	129,150 (w)	700	1,400	400	
WYOMING	No State Income Tax									
	-									
DIST. OF COLUMBIA	5 -	9.5 (x)	3	10,000	-	30,000	1,370	2,740	1,370	

Source: The Federation of Tax Administrators from various sources.

- (a) 14 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) plus a 3% surtax. 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) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$28,420 to over \$112,910.
- (k) 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.
- (l) 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.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$40,000. Married households filing separately pay the tax imposed on half the income. Tax rate is scheduled to decrease in tax year 2005.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
- (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 2005.
- (p) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$47,450 to \$311,950. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit.
- (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 \$11,480 to \$172,200. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (x) Tax rate decreases are scheduled for tax years 2005.
- (y) Tax rate is scheduled to decrease to 3.9% after June, 2004.

Individual Income Returns by County

Tax Year 2003

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,387	20,613	149,778,588	8,145,284
Aiken	57,898	125,442	1,374,799,540	69,984,600
Allendale	3,639	8,205	39,963,895	2,121,230
Anderson	66,958	143,170	1,417,874,269	81,265,468
Bamberg	5,690	12,548	81,124,562	4,462,117
Barnwell	8,355	18,491	148,271,331	8,304,518
Beaufort	51,733	106,308	1,491,997,142	86,314,248
Berkeley	51,565	111,723	1,008,781,328	57,204,089
Calhoun	4,742	10,128	90,832,770	5,132,339
Charleston	141,037	273,584	3,943,053,600	234,169,156
Cherokee	19,675	43,401	362,369,296	18,924,058
Chester	12,942	27,886	213,786,794	10,498,059
Chesterfield	16,039	35,065	261,497,530	12,971,989
Clarendon	11,631	25,280	155,866,524	8,607,804
Colleton	15,159	33,210	221,920,691	12,372,000
Darlington	26,527	56,608	481,269,108	27,576,312
Dillon	11,809	26,067	151,908,205	8,046,974
Dorchester	41,194	89,774	929,254,180	53,914,673
Edgefield	7,080	15,585	135,758,861	6,575,789
Fairfield	9,284	19,491	145,178,889	7,784,386
Florence	53,931	114,967	1,151,528,677	67,138,143
Georgetown	23,429	48,772	489,281,132	28,924,868
Greenville	167,894	355,877	4,751,563,292	283,764,733
Greenwood	26,506	56,703	556,535,040	32,335,437
Hampton	7,623	16,814	121,097,534	6,658,804
Horry	93,062	179,601	1,805,241,262	102,908,940
Jasper	6,150	13,245	82,741,040	4,013,081

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Kershaw	23,111	49,348	486,068,519	27,820,143
Lancaster	23,280	51,442	437,792,127	20,301,840
Laurens	24,002	51,788	402,911,292	22,524,096
Lee	6,586	14,159	78,935,799	4,245,962
Lexington	93,189	196,465	2,400,592,624	140,709,122
Mccormick	3,736	7,612	55,545,121	2,665,007
Marion	13,521	28,990	165,216,855	8,930,154
Marlboro	10,695	23,086	141,141,656	6,772,073
Newberry	14,729	30,466	270,768,633	15,229,023
Oconee	28,223	59,451	615,275,788	34,980,578
Orangeburg	35,922	76,018	559,896,812	31,337,653
Pickens	42,581	90,722	942,170,639	54,401,579
Richland	138,155	276,119	3,656,835,208	218,017,553
Saluda	6,575	14,079	107,863,906	5,856,633
Spartanburg	104,260	224,718	2,436,066,174	141,469,134
Sumter	38,804	84,487	639,839,477	36,030,284
Union	11,752	24,582	179,368,457	9,729,080
Williamsburg	12,956	28,350	151,405,355	8,209,348
York	72,453	158,089	1,891,180,398	71,935,697
Out of State	1,861	2,766	30,788,479	1,915,472
Out of Country	172,284	368,776	3,145,339,027	181,186,640
Unknown	15	25	165,676	9,255
Total	1,829,629	3,850,096	\$40,558,443,102	\$2,294,395,425

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

Individual Income Returns by Tax Liability

Tax Year 2003

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	569,830	31.14%	(\$4,411,987)	-0.19%
\$0.01-\$25	69,135	3.78%	813,202	0.04%
\$26-\$50	54,853	3.00%	2,040,084	0.09%
\$51-\$75	43,952	2.40%	2,713,421	0.12%
\$76-\$100	35,602	1.95%	3,092,210	0.13%
\$101-\$125	35,230	1.93%	3,932,505	0.17%
\$126-\$150	29,580	1.62%	4,029,293	0.18%
\$151-\$200	47,372	2.59%	8,274,627	0.36%
\$201-\$250	41,116	2.25%	9,190,974	0.40%
\$251-\$300	34,129	1.87%	9,386,546	0.41%
\$301-\$400	60,824	3.32%	21,175,657	0.92%
\$401-\$500	47,647	2.60%	21,407,421	0.93%
\$501-\$600	42,257	2.31%	23,207,343	1.01%
\$601-\$700	37,291	2.04%	24,263,920	1.06%
\$701-\$800	35,101	1.92%	26,292,461	1.15%
\$801-\$900	33,287	1.82%	28,211,020	1.23%
\$901-\$1,000	33,325	1.82%	31,619,026	1.38%
\$1,001-\$1,250	71,837	3.93%	80,570,321	3.51%
\$1,251-\$1,500	63,080	3.45%	86,413,787	3.77%
\$1,501-\$2,000	101,152	5.53%	175,866,847	7.67%
\$2,001-\$2,500	76,269	4.17%	170,775,851	7.44%
\$2,501-\$3,000	59,211	3.24%	162,140,677	7.07%
\$3,001-\$4,000	79,996	4.37%	276,172,995	12.04%
\$4,001-\$5,000	44,695	2.44%	198,804,883	8.66%
\$5,001-\$7,500	44,843	2.45%	268,482,875	11.70%
\$7,501-\$9,999	14,878	0.81%	127,349,561	5.55%
OVER \$10,000	23,137	1.26%	532,579,905	23.21%
Total	1,829,629	100%	\$2,294,395,425	100%

Individual Income Returns by Income Class

Tax Year 2003

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	537,121	1,080,099	(102,253,256)	57,085	2,385,283	(2,328,198)	57,708
\$1-\$1,000	67,370	119,641	31,470,341	789,698	361,892	427,806	733,068
\$1,001-\$2,000	54,689	100,762	81,541,871	2,041,528	427,211	1,614,317	1,877,677
\$2,001-\$3,000	48,526	90,897	120,869,060	3,065,145	470,774	2,594,371	2,811,979
\$3,001-\$4,000	44,108	84,010	154,147,594	4,098,569	519,338	3,579,231	3,755,485
\$4,001-\$5,000	41,479	79,957	186,487,241	5,096,572	589,529	4,507,043	4,653,568
\$5,001-\$6,000	39,084	75,863	214,770,961	6,177,876	620,458	5,557,418	5,660,202
\$6,001-\$7,000	37,567	72,872	244,019,241	7,436,163	677,834	6,758,329	6,827,126
\$7,001-\$8,000	35,809	69,317	268,449,446	8,616,394	713,193	7,903,201	7,945,156
\$8,001-\$9,000	34,170	66,391	290,406,405	9,925,377	751,125	9,174,252	9,203,045
\$9,001-\$10,000	32,651	63,643	310,037,376	11,108,276	792,685	10,315,591	10,335,658
\$10,001-\$11,000	31,157	59,960	327,022,754	12,344,224	835,505	11,508,719	11,526,359
\$11,001-\$12,001	30,082	58,427	345,816,636	13,713,433	902,265	12,811,168	12,820,404
\$12,001-\$13,000	28,900	56,060	361,125,204	14,985,348	941,054	14,044,294	14,054,901
\$13,001-\$14,000	27,551	53,863	371,840,586	16,209,114	977,785	15,231,329	15,240,715
\$14,001-\$15,000	26,429	51,240	383,082,876	17,398,338	1,009,606	16,388,732	16,397,183
\$15,001-\$20,000	117,215	228,860	2,041,564,810	101,132,521	5,757,059	95,375,462	95,418,223
\$20,001-\$25,000	97,051	195,321	2,175,052,745	117,664,835	6,931,911	110,732,923	110,770,405
\$25,001-\$35,000	143,376	313,469	4,256,020,006	246,852,320	16,166,344	230,685,975	230,758,969
\$35,001-\$50,000	139,635	343,383	5,847,047,992	359,528,198	26,593,871	332,934,324	333,075,176
\$50,001-\$75,000	118,742	317,998	7,192,015,300	461,123,491	35,966,292	425,157,199	425,336,512
\$75,001-\$100,000	44,383	121,606	3,796,354,129	249,927,502	17,934,444	231,993,058	232,057,931
\$100,001-\$150,000	28,284	78,229	3,376,709,552	226,323,177	14,719,307	211,603,870	211,652,894
\$150,001-\$200,000	9,046	25,410	1,551,637,338	105,385,397	5,530,720	99,854,677	99,861,215
\$200,001-\$350,000	9,238	26,147	2,388,237,994	163,861,920	8,253,776	155,608,144	155,613,180
\$350,001-\$500,000	2,875	8,293	1,188,760,627	82,186,886	4,052,533	78,134,353	78,134,927
\$500,001-\$750,000	1,709	4,794	1,028,297,334	71,379,609	4,275,919	67,103,690	67,104,145
Over- \$750,000	1,382	3,584	2,127,910,942	148,466,349	13,242,202	135,124,147	132,124,120
Total	1,829,629	3,850,096	\$40,558,443,105	\$2,466,895,345	\$172,399,915	\$2,294,395,425	\$2,295,807,931

Footnote: * Credits are non-refundable

Individual Income Tax Return Statistics

Tax Year 2003

All Returns Processed:

Filing Status	Short Form	Long Form	Short / Long Form Amended	Total
Single	188,908	494,596	4,651	688,155
Head of Household	93,631	260,496	3,729	7,801
Married, Filing Jointly	48,688	668,188	8,003	724,879
Married, Filing Separately	10,379	46,734	539	57,652
Widow/Widower	130	935	22	1,087
Total	341,736	1,470,949	16,944	1,829,629

Refund Returns:

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Short Form	284,631	\$119,238,013	\$419
Long Form	1,052,485	711,349,699	676
Short/Long Form Amended	8,811	2,755,165	313
Total	1,345,927	\$833,342,878	\$619

Footnote: Before Debt Offset

Individual Income Tax Contributions and Credits

Tax Year 2003

Type of Contribution:	Number of Returns	Amount
Children's Trust	6,038	\$55,127
Dare Fund	2,738	16,169
Eldercare Trust	4,516	33,268
First Steps	2,929	22,355
Gift Of Life Trust	2,946	17,448
Heritage	1,893	11,241
Litter	3,109	25,798
SCLEA	2,290	15,724
Veterans Trust	4,256	29,562
Wildlife	7,660	71,253
Total Contributions	38,375	\$297,945

Use Tax Collections Reported on SC 1040	9,330	598,467
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Type of Credit Claimed:	Number of Returns	Amount
Base Closure Credit	1	\$445
Certified Historic Residential Structure	15	136,133
Certified Historic Structure	6	133,091
Child/Dependent Care Credit	108,694	17,439,155
Community Development	9	2,050
Drip-Trickle Irrigation Credit	82	75,656
Economic Impact Zone Credit	147	1,278,501
Employer Child Care Credit	22	80,064
Family Independence Payments Credit	58	108,044
Family Independence Payments Credit-Additional	27	13,250
Minority Contractor Business Credit	24	71,185
Motion Picture Project/Production Facility Credit	150	285,450
New Jobs Credit	264	11,515,585
Nonresident Credit - Taxes Paid to Another State	66,328	107,900,135
Nursing Home Credit*	107	28,564
Palmetto Seed Capital Credit	-	0
Qualified Conservation	78	1,666,677
Qualified Retirement Plan Contribution Credit	92	222,290
Scenic River Tax Credit	6	53,198
Tuition Tax Credit	9,201	5,720,898
Two-Wage Earner Credit	362,037	43,509,824
Water Resources Credit	36	48,222
Total Credits Claimed	547,384	\$190,288,417

Footnote:

Carryover of Unused Qualified Credits	165	1,883,061
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(not included in total above)

* amended return

Individual Income Debt Collections

Tax Year 2003 *

Entity	Number of Returns	Debt Collected
Aiken Center for Alcohol & Drug	58	\$10,924
Aiken Technical College	220	40,149
Anderson-Oconee Behavioral	122	14,346
BJ Workman Memorial Hospital	815	244,754
Beech Island Water District	12	717
Behavioral Health Services	90	12,364
Charleston Memorial Hospital	1,450	213,934
Charleston Southern University	131	49,313
Chester County Alcohol & Drug	4	458
The Citadel - Perkins Loans	5	2,532
The Citadel - Inst Accounts	22	7,656
City of Columbia	237	30,527
Clemson University - Student Loans	153	40,247
Clemson University - Perkins Loans	60	18,568
Coastal Carolina University	47	15,884
College of Charleston	129	39,998
Columbia College	37	13,203
Converse College	17	8,371
Cornerstone Alcohol & Drug	24	2,441
County of Lexington	17	8,434
Ernest E Kennedy Center	68	8,454
Erskine College	13	7,165
Florence County Treasurer	46	9,449
Florence-Darlington Technical College	301	66,710
Forrest Junior College	127	49,821
Francis Marion University	61	14,979
Georgetown County School District	12	1,365
Greenville County School	8	6,103
Greenville Technical College	410	87,885
Hilton Head #1 PSD	3	203

Entity	Number of Returns	Debt Collected
Horry County	736	118,615
Horry-Georgetown Technical College	177	37,315
Housing Authority #3	99	16,932
Housing Authority of Aiken	21	1,694
Housing Authority of Anderson	26	6,118
Housing Authority of Charleston	122	18,064
Housing Authority of Cheraw	38	7,088
Housing Authority of Columbia	89	15,700
Housing Authority of Conway	19	2,231
Housing Authority of Florence	85	13,401
Housing Authority of Fort Mill	17	3,789
Housing Authority of Greenville	60	10,322
Housing Authority of Greenwood	41	6,207
Housing Authority of Marion	16	2,092
Housing Authority of Marlboro	8	2,520
Housing Authority of McColl	6	1,304
Housing Authority of Newberry	17	2,418
Housing Authority of North Charleston	54	8,599
Housing Authority of Woodruff	25	3,110
Housing Authority of York	19	5,697
Internal Revenue Service Center	12,821	5,054,630
Lancaster County Natural Gas Authority	102	12,975
Lander University	92	26,217
Lexington School District One	8	1,219
Limestone College	16	5,345
Medical University of SC	17	10,787
MUSC Medical Center - Hospital	8,508	2,155,795
Municipal Association of SC	10,219	1,831,441
New Life Center	19	2,572
Northeastern Technical College	98	22,508
Orangeburg-Calhoun Technical College	179	25,018
Piedmont Technical College	539	105,768
Presbyterian College	11	3,894
Saluda County Ambulance Service	37	9,167
Santee Cooper Authority	1,265	150,697
SC Association of Counties	109,372	30,817,901
SC Budget & Control Board - Retirement System	20	14,113

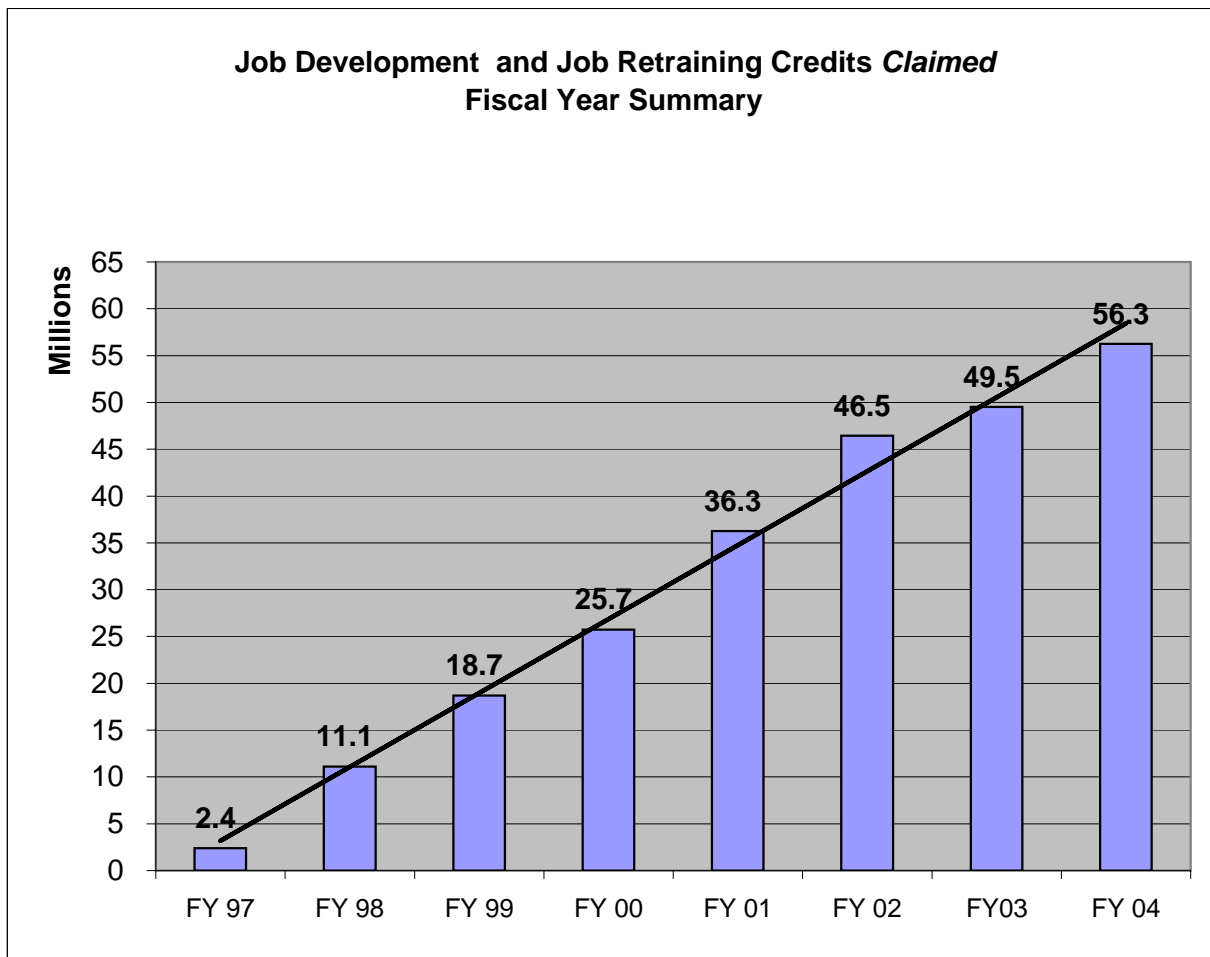
Entity	Number of Returns	Debt Collected
SC Comm for the Blind	3	1,634
SC Dept of Corrections	38	7,490
SC Dept of Disabilities and Special Needs	9	2,865
SC Dept of Mental Health	801	266,741
SC Natural Resources	12	1,061
SC Dept of Probation, Parole, and Pardon	146	23,904
SC Dept of Public Safety	1,017	143,888
SC Dept of Revenue	23,000	6,901,921
SC Dept of Revenue - GEAR	13,952	3,820,008
SC Dept of Social Services - Child Support	10,888	3,534,513
SC Dept of Social Services - Food Stamps	3,779	900,791
SC Dept of Transportation	29	12,480
SC Educational Assistance Authority	1,658	690,013
SC Employment Security Commission	5,446	1,279,882
SC Forestry Commission	6	618
SC State Ethics Commission	41	11,478
SC State Housing and Dev Authority	34	8,158
SC State Treasurer's Office	0	-
SC State University	365	111,281
Sherman College of Straight Chiropractic	13	6,559
South University	60	21,033
Southern Wesleyan University	11	3,975
Spartanburg Methodist College - Tuition, Fees	103	28,249
Spartanburg Methodist College - Perkins	43	17,578
Spartanburg Hospital for Restorative Care	268	89,977
Spartanburg Reg Medical Ctr/Physicians Billing	4,506	745,766
Spartanburg Regional Medical Center	9,417	2,928,184
Spartanburg Technical College	221	49,047
Tri-County Technical College	120	15,682
Trident Technical College	151	47,069
University of South Carolina	319	114,122
Williamsburg Technical College	30	5,762
Winthrop University	167	52,205
York Technical College	196	40,376
Total	226,546	\$63,444,527

* Data calculated from January 1, 2004 to Dec 15, 2004

Job Development and Retraining Credits

FY 2003-2004

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09-03	\$12,026,806	\$535,492	\$12,562,298
12-03	14,172,950	711,394	14,884,344
03-04	13,399,245	532,764	13,932,009
06-04	14,172,950	711,394	14,884,344
Total	\$53,771,951	\$2,491,044	\$56,262,995



COMPARISON OF STATE CORPORATE INCOME TAX RATES

(For tax year 2005 -- as of January 1, 2005)

State	Tax Rates	Tax Brackets	# of Brackets	Bank Tax Rates	Federal Tax Deductible
ALABAMA	6.5	----Flat Rate----	1	6.5	*
ALASKA	1.0 - 9.4	10,000 90,000	10	1.0 - 9.4	
ARIZONA	6.968 (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	2.6 - 7.0	3,000 30,000	5	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)	
SOUTH CAROLINA	5.0	----Flat Rate----	1	4.5 (w)	
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	7.0 - 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 2005

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, the Maine Alternative Minimum Tax.
- (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 \$10,000 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 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 5.82 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. A \$50 to \$1,000 minimum tax applies, depending on worldwide gross receipts.
- (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.
- (x) State and national banks subject to the state's franchise tax on net capital is exempt from the income tax.
- (y) Minimum tax is \$100. Includes surtax. 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 5.82 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. A \$50 to \$1,000 minimum tax applies, depending on worldwide gross receipts.
- (v) For banks, the alternative tax is \$2.50 per \$10,000 of capital stock (\$100 minimum).

Corporate Income Tax Credits

FY 2003-204

Type of Credit Claimed	Number of Returns	Amount
Base Closure/ Federal Facility Employment Reduction Hiring Credit	0	\$0
Child Care Program	0	0
Corporate Headquarters	1	142,040
Corporate Moratorium (12-6-3365)	1	9,469
Corporate Moratorium (12-10-35)	1	126,258
Credit for Hiring Family Independence Payment Recipients	25	376,960
Drip/ Trickle Irrigation Systems	0	0
Economic Impact Zone Property Investment Credit	68	15,440,582
Family Independence Payments Credit- Additional	4	3,800
Infrastructure (Construction or Improvement)	3	109,500
Insurance Pool	0	0
Minority Business	4	154,275
Other (Unknown Credit Type)	1	6,961
Palmetto Seed Capital	0	0
Recycling Property Tax Credit	0	0
Research Expenses Credit	20	2,715,116
Scenic Rivers	0	0
South Carolina New Jobs Credit	116	44,819,421
Water Resources	0	0
Total Credits Claimed	244	\$63,904,382

Footnote:

Credits Carried Forward to Future Years-(not included in total above)	244	\$191,313,243
Credits Expired	9	120,607

Corporate Income Returns by North American Industrial Classification System (NAICS)

FY 2003-2004

SIC	Title	Number of Taxpayers	Amount of Tax
111110	Soybean Farming	***	***
111219	Other Vegetable And Melon Farming	***	***
111335	Tree Nut Farming	***	***
111339	Other Noncitrus Fruit Farming	***	***
111421	Nursery And Tree Production	10	(12.00)
111422	Floriculture Production	***	***
111910	Tobacco Farming	***	***
111998	Misc Crop Production	505	2,079,195.75
112111	Beef Cattle Ranching And Farming	***	***
112210	Hog And Pig Farming	***	***
112310	Chicken Egg Production	***	***
112340	Poultry Hatcheries	***	***
112390	Other Poultry Production	***	***
112511	Finfish Farming And Fish Hatcheries	44	1,129.02
112920	Horses And Other Equine Production	***	***
112990	Animal Speciliaties	176	122,193.00
113000	Forestry & Logging	***	***
113110	Timber Tract Operations	175	1,573,492.20
113210	Forest Nurseries	***	***
113310	Logging	76	23,876.18
114210	Hunting And Trapping	***	***
115111	Cotton Ginning	***	***
115114	Postharvest Crop Activities	***	***
115115	Farm Labor Contractors And Crew Leaders	***	***
115116	Farm Management Services	***	***
115210	Support Activities For Animal Production	8	221.58
115310	Support Activities For Forestry	21	2,103.16
211111	Crude Petroleum And Natural Gas Extraction	***	***
211112	Natural Gas Liquid Extraction	***	***
212111	Bituminous Coal Surface Mining	***	***
212299	All Other Metal Ore Mining	24	238,597.64
212310	Stone Mining	19	16,353.63
212311	Dimension Stone Mining And Quarrying	***	***
212313	Crushed,Broken Granite Mining And Quarry	***	***
212321	Construction Sand And Gravel Mining	***	***
212322	Ndustrial Sand Mining	***	***
212324	Kaolin And Ball Clay Mining	***	***
212399	All Other Nonmetallic Mineral Mining	***	***
213111	Drilling Oil And Gas Wells	***	***
221000	Electrical, Gas And Water Services	136	(1,564,269.67)
221112	Fossil Fuel Electric Power Generation	***	***
221119	Other Electric Power Generation	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
221122	Electric Power Distribution	***	***
221310	Water Supply And Irrigation	9	(200.00)
221320	Sewage Treatment Facilities	***	***
221330	Steam And Air-Conditioning Supply	***	***
236110	Residential Building Construction	40	2,803.00
236115	New Single-Family Housing Construction	500	329,833.48
236116	New Multifamily Housing Construction	11	1,494.00
236117	New Housing Operative Builders	5	25.00
236118	Residential Remodelers	113	15,061.72
236200	Nonresidential Builders	***	***
236210	Industrial Building Construction	42	(20,523.94)
236220	Commercial,Instttutional Building Const	5,101	3,480,060.12
237110	Water And Sewer Line Construction	33	23,226.00
237120	Oil And Gas Pipeline Construction	***	***
237130	Power And Communication Line Const	25	42,361.65
237210	Land Subdivision	53	(3,111.95)
237310	Highway, Street And Bridge Construction	249	365,778.08
237990	Other Heavy And Civil Engineering Construction	436	223,728.64
238110	Poured Concrete Contractors	206	172,381.89
238120	Structural Steel And Precast Concrete	***	***
238140	Masonry Contractors	209	42,486.13
238150	Glass And Glazing Contractors	***	***
238160	Roofing Contractors	219	28,011.88
238190	Other Exterior Contractors	***	***
238210	Electrical Contractors	658	101,775.36
238220	Plumbing Heating Air Conditioning Contractors	1,185	291,983.67
238310	Drywall And Insulation Contractors	***	***
238320	Painting Contractors	355	29,105.20
238340	Tile And Terrazzo Contractors	5	332.00
238350	Finish Carpentry Contractors	320	40,633.30
238390	Other Building Finishing Contractors	***	***
238910	Site Preparation Contractors	***	***
238990	Specialty Trade Contractors	1,993	1,911,776.79
311111	Dog And Cat Food Manufacturing	***	***
311119	Other Animal Food Manufacturing	***	***
311213	Malt Manufacturing	***	***
311330	Confectionery Manuf From Purchased Choc	***	***
311421	Fruit And Vegetable Canning	***	***
311510	Dairy Products	46	162,784.90
311513	Cheese Manufacturing	***	***
311514	Dry, Condensed, Evaporated Dairy Products	***	***
311610	Meat Products	79	263,548.44
311611	Animal (Except Poultry) Slaughtering	***	***
311612	Meat Processed From Carcasses	5	328.97
311615	Poultry Processing	***	***
311811	Retail Bakeries	70	58,245.47
311812	Commercial Bakeries	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
311919	Other Snack Food Manufacturing	***	***
311999	All Other Miscellaneous Food Manufacturing	49	82,376.51
312110	Soft Drink And Ice Manufacturing	16	1,866,755.00
312111	Soft Drink Manufacturing	***	***
312113	Ice Manufacturing	***	***
312130	Wineries	5	15,637.00
312140	Distilleries	***	***
312221	Cigarette Manufacturing	***	***
312229	Other Tobacco Product Manuf	9	78,382.94
313110	Fiber, Yarn, And Thread Mills	154	2,107,382.68
313111	Yarn Spinning Mills	5	14,253.00
313112	Yarn Texturizing, Throwing, Twisting Mills	***	***
313210	Broadwoven Fabric Mills	8	(57,222.00)
313221	Narrow Fabric Mills	***	***
313222	Schiffli Machine Embroidery	***	***
313230	Nonwoven Fabric Mills	***	***
313311	Broadwoven Fabric Finishing Mills	10	60,935.00
313312	Textile And Fabric Finishing Mills	***	***
313320	Fabric Coating Mills	***	***
314110	Carpet And Rug Mill	***	***
314121	Curtain And Drapery Mills	***	***
314129	Other Household Textile Product Mills	5	7,324.07
314911	Textile Bag Mills	***	***
314912	Canvas And Related Product Mills	***	***
314992	Tire Cord And Tire Fabric Mills	***	***
314999	Miscellaneous Textile Product Mills	14	39,320.53
315191	Outerwear Knitting Mills	***	***
315210	Cut And Sew Apparel Contractors	186	3,547,419.36
315211	Mens/Boys Cut And Sew Apparel Contractors	***	***
315212	Womens,Girls,Infants Cut And Sew Apparel	***	***
315222	Mens/Boys Cut And Sew Suit, Coat,Overcoat	***	***
315223	Mens/Boys Cut And Sew Shirt	***	***
315239	Womens/Girls Cut And Sew Other Outerwear	***	***
315299	All Other Cut And Sew Apparel Manufacturing	***	***
315990	Apparel Accessories And Other Apparel Manufacturing	***	***
315999	Other Apparel,Accessories Manufacturing	***	***
321113	Sawmills	8	3,717.00
321114	Wood Preservation	***	***
321213	Engineered Wood Member(Except Truss) Manufacturing	***	***
321214	Truss Manufacturing	***	***
321219	Reconstituted Wood Product Manufacturing	***	***
321911	Wood Window And Door Manufacturing	***	***
321918	Other Millwork (Including Flooring)	***	***
321920	Wood Container And Pallet Manufacturing	6	(5,776.00)
321991	Manufactured Home (Mobile Home) Manufacturing	***	***
321992	Prefabricated Wood Building Manufacturing	***	***
321999	All Other Miscellaneous Wood Product Manufacturing	305	201,918.96

SIC	Title	Number of Taxpayers	Amount of Tax
322110	Pulp Mills	53	(986,189.26)
322200	Converted Paper Product Manufacturing	***	***
322211	Corrugated And Solid Fiber Box Manufacturing	10	8,688.35
322212	Folding Paperboard Box Manufacturing	***	***
322214	Fiber Can, Tube, Drum, Similar Products Manuf	***	***
322215	Nonfolding Sanitary Food Container Manuf	***	***
322222	Coated/Laminated Paper Manufacturing	***	***
322233	Stationery, Tablet And Related Product Man	***	***
322291	Sanitary Paper Product Manufacturing	***	***
322299	All Other Converted Paper Product Manufacturing	***	***
323110	Commercial Lithographic Printing	442	2,221,908.44
323112	Commercial Flexographic Printing	***	***
323113	Commercial Screen Printing	14	8,307.00
323114	Quick Printing	22	115.00
323115	Digital Printing	***	***
323116	Manifold Business Forms Printing	***	***
323118	Blankbook, Looseleaf Binders Manufacturing	***	***
323119	Other Commercial Printing	6	
323121	Tradebinding And Related Work	***	***
323122	Prepress Services	***	***
324110	Petroleum Refineries	30	477,473.20
324121	Asphalt Paving Mixture And Block Manufacturing	***	***
324191	Petroleum Lubricating Oil And Grease Manufacturing	***	***
324199	All Other Petroleum And Coal Products Manufacturing	***	***
325110	Petrochemical Manufacturing	178	614,743.50
325120	Industrial Gas Manufacturing	***	***
325131	Inorganic Dye And Pigment Manufacturing	***	***
325132	Synthetic Organic Die And Pigment Manufacturing	***	***
325188	All Other Basic Inorganic Chemical Manufacturing	***	***
325199	All Other Basic Organic Chemical Manufacturing	5	
325211	Plastics Material And Resin Manufacturing	***	***
325212	Synthetic Rubber Manufacturing	55	81,729.80
325222	Noncellulosic Organic Fiber Manufacturing	***	***
325314	Fertilizer (Mixing Only) Manufacturing	***	***
325320	Pesticide And Other Agricultural Chemical Manufacturing	***	***
325412	Pharmaceutical Preparation Manufacturing	***	***
325500	Paint, Coating, And Adhesive Manufacturing	***	***
325510	Paint And Coating Manufacturing	***	***
325520	Adhesive Manufacturing	***	***
325611	Soap And Other Detergent Manufacturing	***	***
325612	Polish And Other Sanitation Good Manufacturing	***	***
325613	Surface Active Agent Manufacturing	5	1,186.00
325910	Printing Ink Manufacturing	***	***
325992	Photographic Film, Paper, Plate, And Chemicals	***	***
325998	All Other Miscellaneous Chemical Product Manufacturing	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
326111	Plastics Bag Manufacturing	***	***
326113	Unlaminated Plastic/Film And Sheet Manufacturing	5	(117.00)
326121	Unlaminated Plastic/Profile Shape Manufacturing	***	***
326122	Plastics Pipe And Pipe Fitting Manufacturing	***	***
326130	Laminated Plastics,Plate,Sheet Manufacturing	***	***
326150	Urethane And Other Foam Product Manufacturing	***	***
326160	Plastics Bottle Manufacturing	***	***
326191	Plastics Plumbing Fixture Manufacturing	***	***
326199	All Other Plastics Product Manufacturing	9	(15,538.07)
326212	Tire Retreading	***	***
326220	Rubber And Plastics Hoses And Belting Manufacturing	***	***
326291	Rubber Product Manufacturing For Mechanical	***	***
326299	All Other Rubber Product Manufacturing	***	***
327110	Pottery, Ceramics, And Plumbing Fixture Manufacturing	109	(40,059.81)
327111	Vitreous China Plumbing Fixture Manufacturing	***	***
327112	Vitreous China,Earthenware, Pottery Manufacturing	***	***
327113	Porcelain Electrical Supply Manufacturing	***	***
327122	Ceramic Wall And Floor Tile Manufacturing	***	***
327125	Nonclay Refractory Manufacturing	***	***
327211	Flat Glass Manufacturing	***	***
327212	Other Pressed And Blown Glass And Glassware	***	***
327213	Glass Container Manufacturing	***	***
327215	Glass Product Manufacturing	***	***
327320	Ready-Mix Concrete Manufacturing	***	***
327390	Other Concrete Product Manufacturing	6	3,779.00
327420	Gypsum Product Manufacturing	***	***
327991	Cut Stone And Stone Product Manufacturing	6	3,621.00
327993	Mineral Wool Manufacturing	***	***
327999	Other Misc Nonmetallic Mineral Product Manufacturing	***	***
331111	Iron And Steel Mill	5	3,461.00
331112	Electrometallurgical Ferroalloy Product Manufacturing	***	***
331221	Rolled Steel Shape Manufacturing	***	***
331222	Steel Wire Drawing	***	***
331312	Primary Aluminum Production	***	***
331314	Secondary Smelting And Alloying Of Aluminum	***	***
331315	Aluminum Sheet, Plate, And Foil Manufacturing	***	***
331319	Other Aluminum Rolling And Drawing	***	***
331419	Primary Smelting/Refining Of Nonferrous Metals	***	***
331421	Copper Rolling, Drawing, And Extruding	***	***
331491	Nonferrous Metal (Except Copper And Aluminum	***	***
331511	Iron Foundries	***	***
331521	Aluminum Die-Casting Foundries	***	***
331524	Aluminum Foundries (Except Die-Casting)	***	***
332110	Forging And Stamping	379	1,066,348.63
332111	Iron And Steel Forging	***	***
332112	Nonferrous Forging	***	***
332116	Metal Stamping	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
332212	Hand And Edge Tool Manufacturing	5	(478.00)
332311	Prefabricated Metal Building Manufacturing	***	***
332312	Fabricated Structural Metal Manufacturing	5	47,975.00
332313	Plate Work Manufacturing	***	***
332322	Sheet Metal Work Manufacturing	7	50.00
332323	Ornamental And Architectural Metal	***	***
332420	Metal Tank (Heavy Gauge) Manufacturing	***	***
332431	Metal Can Manufacturing	***	***
332439	Other Metal Container Manufacturing	5	726.42
332510	Hardware Manufacturing	***	***
332611	Spring (Heavy Gauge) Manufacturing	***	***
332618	Other Fabricated Wire Product Manufacturing	***	***
332710	Machine Shops	41	14,223.63
332811	Metal Heat Treating	***	***
332812	Metal Coating	***	***
332813	Electroplating, Polishing	***	***
332911	Industrial Valve Manufacturing	***	***
332912	Fluid Power Valve,Hose Fitting Manufacturing	***	***
332919	Other Metal Valve, Pipe Fitting Manufacturing	***	***
332991	Ball And Roller Bearing Manufacturing	***	***
332993	Ammunition (Except Small Arms) Manufacturing	***	***
332994	Small Arms Manufacturing	***	***
332996	Fabricated Pipe,Pipe Fitting Manufacturing	***	***
332999	Miscellaneous Fabricated Metal Manufacturing	1,248	5,911,073.10
333111	Farm Machinery And Equipment Manufacturing	***	***
333120	Construction Machinery Manufacturing	***	***
333131	Mining Machinery And Equipment Manufacturing	***	***
333132	Oil,Gas Field Machinery And Equipment Manufacturing	***	***
333210	Sawmill And Woodworking Machinery Manufacturing	***	***
333220	Plastics,Rubber Industry Machine Manufacturing	***	***
333291	Paper Industry Machinery Manufacturing	***	***
333292	Textile Machinery Manufacturing	12	434.79
333298	All Other Industrial Machinery Manufacturing	***	***
333319	Other Commercial And Service Industry Machine	5	30,324.00
333414	Heating Equipment(Except Warm Air Equip)	***	***
333415	Air-Conditioning,Warm Air Heating Equip	***	***
333511	Industrial Mold Manufacturing	***	***
333512	Machine Tool (Metal Cutting Types) Manufacturing	6	7,158.00
333513	Machine Tool (Metal Forming Types) Manufacturing	***	***
333514	Special Die And Tool,Jig Manufacturing	***	***
333515	Cutting Tool And Machine Tool Accessory	***	***
333612	Industrial High-Speed Drive, Gear Manufacturing	***	***
333613	Mechanical Power Transmission Equipment	***	***
333900	Miscellaneous Machinery Except Electrical	211	2,619,539.20
333912	Air And Gas Compressor Manufacturing	***	***
333922	Conveyor And Conveying Equipment Manufacturing	***	***
333923	Overhead Traveling Crane, Hoist Manufacturing	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
333992	Welding And Soldering Equipment Manufacturing	***	***
333993	Packaging Machinery Manufacturing	***	***
333995	Fluid Power Cylinder And Actuator Manufacturing	***	***
333996	Fluid Power Pump And Motor Manufacturing	***	***
333999	Misc General Purpose Machine Manufacturing	***	***
334111	Electronic Computer Manufacturing	***	***
334112	Computer Storage Device Manufacturing	***	***
334119	Other Computer Peripheral Equip Manufacturing	***	***
334220	Radio,Television Broadcasting, Wireless	5	1,000.00
334290	Other Communication Equipment Manufacturing	***	***
334411	Electron Tube Manufacturing	***	***
334412	Bare Printed Circuit Board Manufacturing	***	***
334413	Semiconductor And Related Device Manufacturing	***	***
334414	Electronic Capacitor Manufacturing	***	***
334418	Printed Circuit Assembly Manufacturing	***	***
334419	Other Electronic Component Manufacturing	***	***
334510	Electromedical Apparatus Manufacturing	31	4,842.00
334511	Navigation, Guidance Equip Manufacturing	***	***
334512	Automatic Environmental Control Manufacturing	***	***
334513	Instruments And Related Products Manufacturing	***	***
334514	Meter And Counting Device Manufacturing	***	***
334515	Instrument Manufacturing For Measuring	***	***
334516	Analytical Laboratory Instrument Manufacturing	***	***
334611	Software Reproducing	***	***
334612	Prerecorded Compact Disc,Tape,Record	***	***
335110	Electric Lamp Bulb And Part Manufacturing	***	***
335122	Commercial, Industrial Lighting Fixture	***	***
335129	Other Lighting Equipment Manufacturing	***	***
335211	Electric Housewares, Household Fan Manufacturing	***	***
335221	Household Cooking Appliance Manufacturing	***	***
335312	Motor And Generator Manufacturing	***	***
335314	Relay And Industrial Control Manufacturing	***	***
335911	Storage Battery Manufacturing	***	***
335912	Primary Battery Manufacturing	***	***
335921	Fiber Optic Cable Manufacturing	***	***
335931	Current-Carrying Wiring Device Manufacturing	***	***
335932	Noncurrent-Carrying Wiring Device Manufacturing	***	***
335999	Miscellaneous Electrical Equip Manufacturing	78	108,628.50
336211	Motor Vehicle Body Manufacturing	***	***
336212	Truck Trailer Manufacturing	***	***
336214	Travel Trailer And Camper Manufacturing	***	***
336312	Gasoline Engine And Engine Parts Manufacturing	***	***
336322	Other Motor Vehicle Electrical Equip Manufacturing	***	***
336350	Motor Vehicle Transmission Manufacturing	***	***
336360	Motor Vehicle Seating,Interior Trim Manufacturing	***	***
336370	Motor Vehicle Metal Stamping	***	***
336399	All Other Motor Vehicle Parts Manufacturing	6	(3,305.00)

SIC	Title	Number of Taxpayers	Amount of Tax
336411	Aircraft Manufacturing	***	***
336413	Other Aircraft Parts Manufacturing	***	***
336510	Railroad Rolling Stock Manufacturing	***	***
336611	Ship Building And Repairing	***	***
336612	Boat Building	7	76,114.00
336999	Misc Transportation Equip Manufacturing	***	***
337110	Wood Kitchen Cabinet And Countertop Manufacturing	30	15,327.00
337122	Nonupholstered Wood Household Furniture	5	
337129	Television, Radio Cabinet Manufacturing	***	***
337212	Custom Architectural Woodwork Manufacturing	***	***
337215	Showcase, Partition Manufacturing	***	***
337910	Mattress Manufacturing	***	***
339111	Laboratory Apparatus And Furniture	***	***
339112	Surgical And Medical Instrument Manufacturing	***	***
339113	Surgical Appliance And Supplies Manufacturing	***	***
339116	Dental Laboratories	14	1,394.75
339911	Jewelry (Except Costume) Manufacturing	***	***
339914	Costume Jewelry And Novelty Manufacturing	***	***
339920	Sporting And Athletic Goods Manufacturing	***	***
339931	Doll And Stuffed Toy Manufacturing	***	***
339932	Toy Vehicle Manufacturing	***	***
339944	Carbon Paper And Inked Ribbon Manufacturing	***	***
339950	Sign Manufacturing	16	1,939.00
339991	Gasket, Packing, And Sealing Devices	***	***
339992	Musical Instrument Manufacturing	***	***
339999	All Other Miscellaneous Manufacturing	10	186,178.00
423110	Automobile,Other Motor Vehicle Wholesaler	479	1,686,541.86
423120	Motor Vehicle Supplies,Parts Wholesaler	12	48,261.87
423130	Tire And Tube Wholesaler	***	***
423140	Motor Vehicle Parts (Used) Wholesaler	***	***
423210	Furniture Wholesaler	331	292,896.00
423220	Home Furnishing Wholesaler	14	3,081.58
423310	Lumber, Plywood Wholesaler	102	144,343.61
423320	Brick, Stone Wholesaler	9	94,086.28
423330	Roofing, Siding, Insulation Wholesaler	***	***
423390	Other Construction Material Wholesaler	11	9,661.00
423410	Photographic Equipment,Supplies Wholesale	78	50,483.19
423420	Office Equipment Wholesaler	14	662.00
423430	Computer,Software Wholesaler	469	1,160,129.99
423440	Other Commercial Equipment Wholesaler	15	65,989.75
423450	Medical, Dental Equipment Wholesaler	77	376,810.77
423460	Ophthalmic Goods Wholesalers	8	5,516.00
423490	Other Professional Equipment Wholesaler	139	789,982.31
423510	Metal Wholesaler	36	8,013.74
423520	Coal And Other Mineral Wholesaler	***	***
423610	Electrical Equipment, Wiring Wholesaler	55	(67,196.65)
423620	Television And Radio Set Wholesaler	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
423690	Other Electronic Parts Wholesaler	30	67,667.00
423710	Hardware Wholesaler	18	21,224.00
423720	Plumbing,Heating Equipment Wholesaler	302	493,805.00
423730	Air-Conditioning Equipment Wholesaler	7	8,776.00
423740	Refrigeration Equipment Wholesaler	6	60.00
423810	Construction And Milling Wholesaler	16	29,887.00
423820	Farm And Garden Machinery Wholesaler	266	242,124.28
423830	Industrial Machinery Wholesaler	155	496,395.53
423840	Industrial Supplies Wholesalers	42	24,948.03
423850	Service Establishment Equipment Wholesaler	29	17,162.00
423860	Transportation Equipment Wholesaler	9	(4,747.00)
423910	Sporting And Recreational Goods Wholesaler	12	6,154.00
423920	Toy And Hobby Goods Wholesaler	9	17,072.00
423930	Recyclable Material Wholesalers	19	22,249.00
423940	Jewelry, Watch, Precious Stone Wholesaler	8	286.00
423990	Other Misc Durable Goods Wholesaler	491	1,793,991.34
424110	Printing And Writing Paper Wholesaler	23	58,140.00
424120	Stationery And Office Supplies Wholesaler	10	13,544.00
424130	Industrial Paper Wholesaler	14	12,100.00
424210	Drugs And Sundries Wholesaler	56	210,006.98
424310	Piece Goods, Notions,Dry Goods Wholesaler	74	53,290.79
424320	Mens/Boys Clothing, Furnishings Wholesaler	8	464.00
424330	Womens/Childrens/Infants Clothing Wholesaler	8	15,250.68
424340	Footwear Wholesalers	5	18,322.12
424410	General Line Grocery Wholesaler	20	204,473.00
424420	Packaged Frozen Food Wholesaler	***	***
424440	Poultry And Poultry Product Wholesale	***	***
424450	Confectionery Wholesalers	9	(190.00)
424460	Fish And Seafood Wholesalers	5	1,896.00
424470	Meat And Meat Product Wholesale	***	***
424480	Fresh Fruit And Vegetable Wholesaler	5	22,482.00
424490	Other Grocery Product Wholesaler	11	40,182.00
424500	Farm Products Raw Materials	428	5,846,057.24
424520	Livestock Wholesaler	***	***
424590	Other Farm Product Wholesaler	***	***
424610	Plastics Materials Wholesaler	14	19,050.00
424690	Other Chemical Wholesaler	55	190,297.00
424710	Petroleum Bulk Stations And Terminals	***	***
424720	Petroleum,Petroleum Products Wholesaler	8	16,084.00
424810	Beer And Ale Merchant Wholesalers	31	(27,081.00)
424820	Wine,Distilled Alcoholic Beverage Wholesale	6	(26.00)
424910	Farm Supplies Wholesalers	40	120,398.76
424920	Book, Periodical, And Newspaper Wholesaler	8	10,433.00
424930	Flower, Nursery Stock Wholesaler	***	***
424940	Tobacco,Tobacco Product Wholesaler	21	213,301.00
424950	Paint, Varnish Wholesaler	5	12,067.00
424990	Other Misc Nondurable Goods Wholesaler	136	207,010.07

SIC	Title	Number of Taxpayers	Amount of Tax
425110	Business To Business Electronic Markets	36	10,624.26
425120	Wholesale Trade Agents And Brokers	280	429,748.69
441110	New Car Dealers	516	608,809.62
441120	Used Car Dealers	197	20,469.75
441210	Recreational Vehicle Dealers	***	***
441221	Motorcycle Dealers	37	38,720.03
441222	Boat Dealers	161	77,431.93
441229	All Other Motor Vehicle Dealers	13	16,868.00
441310	Automotive Parts And Accessories Stores	654	703,511.92
441320	Tire Dealers	39	6,049.91
442110	Furniture Stores	104	83,933.71
442210	Floor Covering Stores	38	(1,177.86)
442291	Window Treatment Stores	7	3,507.67
442299	All Other Home Furnishings Stores	557	426,142.17
443111	Household Appliance Stores	42	11,351.00
443112	Radio, Television, And Other Electronics Stores	54	50,538.00
443120	Computer And Software Stores	78	61,156.38
443130	Camera And Photographic Supplies Stores	6	3,150.01
444110	Home Centers	20	69,427.00
444120	Paint And Wallpaper Stores	14	5,649.53
444130	Hardware Stores	117	28,161.86
444190	Other Building Material Dealers	442	183,875.36
444210	Outdoor Power Equipment Stores	25	6,689.42
444220	Nursery, Garden Center, And Farm Supply Stores	154	91,177.81
445110	Supermarkets And Other Grocery (Except Convenience)	449	2,402,706.40
445120	Convenience Stores	55	356,671.75
445210	Meat Markets	8	
445220	Fish And Seafood Markets	8	87.00
445230	Fruit And Vegetable Markets	18	(19,623.00)
445291	Baked Goods Stores	6	
445292	Confectionery And Nut Stores	8	(89.00)
445299	All Other Specialty Food Stores	356	1,233,565.60
445310	Beer, Wine, And Liquor Stores	246	33,435.21
446110	Pharmacies And Drug Stores	295	421,020.95
446120	Cosmetics, Beauty Supplies, And Perfume Stores	40	40,999.35
446130	Optical Goods Stores	14	114,553.00
446191	Food (Health) Supplement Stores	22	5,390.00
446199	All Other Health And Personal Care Stores	37	12,057.00
447110	Gasoline Stations With Convenience Stores	340	115,867.55
447190	Other Gasoline Stations	15	(75.00)
448110	Mens Clothing Stores	23	18,925.75
448120	Women'S Clothing Stores	73	33,083.25
448130	Children'S And Infants' Clothing Stores	20	24,032.00
448140	Family Clothing Stores	61	221,401.74
448150	Clothing Accessories Stores	614	1,617,876.75
448190	Other Clothing Stores	65	10,243.06
448210	Shoe Stores	37	72,116.73

SIC	Title	Number of Taxpayers	Amount of Tax
448310	Jewelry Stores	281	147,828.57
448320	Luggage And Leather Goods Stores	***	***
451110	Sporting Goods Stores	232	15,414.42
451120	Hobby, Toy, And Game Stores	30	1,477.95
451130	Sewing, Needlework, And Piece Goods Stores	21	2,998.67
451140	Musical Instrument And Supplies Stores	21	21,998.00
451211	Book Stores	177	1,286,386.75
451212	News Dealers And Newsstands	9	10,948.00
451220	Prerecorded Tape, Compact Disc, And Record Stores	15	(75.00)
452110	Department Stores - General	71	3,015,834.81
452111	Department Stores (Except Discount Department Stores	6	36,691.00
452112	Discount Department Stores	***	***
452910	Warehouse Clubs And Supercenters	***	***
452990	All Other General Merchandise Stores	527	1,178,987.69
453110	Florists	279	65,449.55
453210	Office Supplies And Stationery Stores	47	59,535.00
453220	Gift, Novelty, And Souvenir Stores	279	165,971.83
453310	Used Merchandise Stores	137	25,903.00
453910	Pet And Pet Supplies Stores	35	23,923.00
453920	Art Dealers	48	7,449.85
453930	Manufactured (Mobile) Home Dealers	251	52,590.16
453991	Tobacco Stores	33	45,116.96
453998	All Other Miscellaneous Store Retailers (Except Tobacco)	2,020	1,106,962.72
454111	Electronic Shopping	8	1,137.00
454113	Mail-Order Houses	60	83,012.02
454210	Vending Machine Operators	45	48,717.00
454300	Artists/Craftsmen - \$20 Fee	11	16,034.00
454311	Heating Oil Dealers	120	169,111.44
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	39	53,636.23
454319	Other Fuel Dealers	***	***
454390	Other Direct Selling Establishments	26	16,371.00
481111	Scheduled Passenger Air Transportation	7	(325,293.00)
481112	Scheduled Freight Air Transportation	***	***
481211	Nonscheduled Chartered Passenger Air Transportation	***	***
481219	Other Nonscheduled Air Transportation	***	***
482110	Railroads	83	720,006.22
483111	Deep Sea Freight Transportation	***	***
483113	Coastal Freight Transportation	***	***
483211	Inland Water Freight Transportation	***	***
483212	Inland Water Passenger Transportation	***	***
484100	Trucking And Warehousing	1,494	1,223,210.12
484110	General Freight Trucking, Local	63	30,750.13
484121	General Freight Trucking, Long-Distance, Truckload	144	688,411.01
484122	General Freight Trucking, Long-Distance, Less Than Truckload	8	3,343.92
484210	Used Household And Office Goods Moving	16	557.21
484220	Specialized Freight (Except Used Goods) Trucking	36	(29,929.00)

SIC	Title	Number of Taxpayers	Amount of Tax
484230	Specialized Freight (Except Used Goods) Trucking	20	6,508.00
485113	Bus And Other Motor Vehicle Transit Systems	***	***
485210	Interurban And Rural Bus Transportation	***	***
485310	Taxi Service	11	(912.00)
485320	Limousine Service	***	***
485410	School And Employee Bus Transportation	***	***
485510	Charter Bus Industry	***	***
485999	All Other Transit And Ground Passenger Transportation	***	***
486990	All Other Pipeline Transportation	10	191.00
487110	Scenic And Sightseeing Transportation, Land	5	25.00
487210	Scenic And Sightseeing Transportation, Water	11	
487990	Scenic And Sightseeing Transportation, Other	***	***
488119	Other Airport Operations	***	***
488190	Other Support Activities For Air Transportation	11	9,040.00
488210	Support Activities For Rail Transportation	***	***
488310	Port And Harbor Operations	***	***
488320	Marine Cargo Handling	***	***
488330	Navigational Services To Shipping	***	***
488390	Other Support Activities For Water Transportation	***	***
488410	Motor Vehicle Towing	19	
488490	Other Support Activities For Road Transportation	***	***
488510	Freight Transportation Arrangement	36	93,933.19
488991	Packing And Crating	***	***
488999	All Other Support Activities For Transportation	12	11,178.00
491110	Postal Service	5	
492110	Couriers	13	(12,676.10)
492210	Local Messengers And Local Delivery	9	
493110	General Warehousing And Storage	32	146,178.99
493120	Refrigerated Warehousing And Storage	***	***
493130	Farm Product Warehousing And Storage	6	13,657.00
493190	Other Warehousing And Storage	11	35,620.00
511110	Newspaper Publishers	16	373,319.00
511120	Periodical Publishers	11	(3,218.21)
511130	Book Publishers	8	8,316.00
511199	All Other Publishers	***	***
511210	Software Publishers	374	18,981.67
512110	Motion Picture And Video Production	23	17,863.00
512120	Motion Picture And Video Distribution	***	***
512131	Motion Picture Theaters (Except Drive-Ins)	296	137,294.19
512191	Teleproduction And Other Postproduction Services	***	***
512230	Music Publishers	***	***
512240	Sound Recording Studios	***	***
512290	Other Sound Recording Industries	***	***
515111	Radio Networks	***	***
515112	Radio Stations	16	69,492.29
515120	Television Broadcasting	7	65,511.00
515210	Cable And Other Subscription Programming	38	(12,587.00)

SIC	Title	Number of Taxpayers	Amount of Tax
516110	Internet Publishing And Broadcasting	***	***
517110	Wired Telecommunications Carriers	9	27,297.29
517210	Wireless Telecommunications Carriers	5	6,500.00
517211	Paging	***	***
517212	Cellular And Other Wireless Telecommunications	13	843.00
517310	Telecommunications Resellers	96	1,272,933.60
517410	Satellite Telecommunications	***	***
517510	Cable And Other Program Distribution	***	***
517910	Other Telecommunications	876	5,326,473.95
518111	Internet Service Providers	10	(5,929.00)
518112	Web Search Portals	***	***
518210	Data Processing, Hosting, And Related Services	16	(6,049.00)
519190	All Other Information Services	8	(11.00)
522110	Commercial Banking	499	17,631,450.09
522120	Savings Institutions	24	313,482.20
522130	Credit Unions	8	24,561.43
522200	Installment Finance Companies	704	1,629,209.62
522210	Credit Card Issuing	***	***
522220	Sales Financing	19	74,957.00
522291	Consumer Lending	32	35,487.55
522292	Real Estate Credit	64	561,896.35
522293	International Trade Financing	***	***
522298	All Other Nondepository Credit Intermediation	29	14,410.00
522310	Mortgage And Nonmortgage Loan Brokers	113	190,365.32
522320	Financial Transactions Processing, Reserve, And Clearinghouse Activities	13	98,061.60
522390	Other Activities Related To Credit Intermediation	32	4,359.60
523110	Investment Banking And Securities Dealing	12	137,396.76
523120	Securities Brokerage	9	35,852.00
523130	Commodity Contracts Dealing	***	***
523210	Securities And Commodity Exchanges	***	***
523910	Miscellaneous Intermediation	1,237	9,134,383.43
523920	Portfolio Management	6	733.00
523930	Investment Advice	28	2,213.00
523991	Trust, Fiduciary, And Custody Activities	***	***
523999	Miscellaneous Financial Investment Activities	12	3,717.00
524113	Direct Life Insurance Carriers	5	25.00
524114	Direct Health And Medical Insurance Carriers	***	***
524126	Direct Property And Casualty Insurance Carriers	9	11,246.00
524127	Direct Title Insurance Carriers	***	***
524128	Other Direct Insurance (Except Life, Health, And Medical) Carriers	10	5,919.16
524130	Reinsurance Carriers	***	***
524210	Insurance Agencies And Brokerages	2,966	898,199.77
524291	Claims Adjusting	15	92,643.69
524292	Third Party Administration Of Insurance And Pension	10	5,845.53
524298	All Other Insurance Related Activities	13	11,378.00

SIC	Title	Number of Taxpayers	Amount of Tax
525110	Pension Funds	25	71,272.00
525910	Open-End Investment Funds	***	***
525920	Trusts, Estates, And Agency Accounts	***	***
525930	Real Estate Investment Trusts	***	***
531110	Lessors Of Residential Buildings And Dwellings	39	13,592.02
531120	Lessors Of Nonresidential Buildings (Except Miniwarehouses)	16	6,100.00
531130	Lessors Of Miniwarehouses And Self-Storage Units	14	10,597.86
531190	Lessors Of Other Real Estate Property	13	
531210	Offices Of Real Estate Agents And Brokers	8,379	7,407,714.25
531311	Residential Property Managers	44	(1,500.31)
531312	Nonresidential Property Managers	31	512,825.00
531320	Offices Of Real Estate Appraisers	43	3,422.00
531390	Other Activities Related To Real Estate	26	11,001.68
532111	Passenger Car Rental	104	479,202.58
532112	Passenger Car Leasing	***	***
532120	Truck, Utility Trailer, And Rv (Recreational Vehicles)	6	1,885.00
532210	Consumer Electronics And Appliances Rental	7	
532220	Formal Wear And Costume Rental	***	***
532230	Video Tape And Disc Rental	24	(6,132.79)
532291	Home Health Equipment Rental	7	8,722.45
532292	Recreational Goods Rental	14	25.00
532299	All Other Consumer Goods Rental	1,069	701,525.12
532310	General Rental Centers	14	41,425.91
532411	Commercial Air, Rail, And Water Transportation Equipment Rental And Leasing	***	***
532412	Construction, Mining, And Forestry Machinery And Equipment Rental And Leasing	7	4,500.00
532420	Office Machinery And Equipment Rental And Leasing	6	
532490	Other Commercial And Industrial Machinery And Equipment Rental And Leasing	13	1,020.06
533110	Lessors Of Nonfinancial Intangible Assets (Except Copyrighted Works)	***	***
541110	Offices Of Lawyers	1,139	251,056.77
541191	Title Abstract And Settlement Offices	19	2,224.17
541199	All Other Legal Services	5	
541211	Offices Of Certified Public Accountants	111	5,378.15
541213	Tax Preparation Services	70	(3,699.49)
541214	Payroll Services	17	52,238.00
541219	Other Accounting Services	563	300,423.19
541310	Architectural Services	60	1,021.00
541320	Landscape Architectural Services	30	5,441.00
541330	Engineering Services	189	70,356.56
541340	Drafting Services	7	228.50
541350	Building Inspection Services	17	6,800.53
541360	Geophysical Surveying And Mapping Services	***	***
541370	Surveying And Mapping (Except Geophysical) Services	32	(110.00)

SIC	Title	Number of Taxpayers	Amount of Tax
541380	Testing Laboratories	21	13,700.60
541410	Interior Design Services	28	5,248.11
541420	Industrial Design Services	***	***
541430	Graphic Design Services	32	1,054.00
541490	Other Specialized Design Services	***	***
541511	Custom Computer Programming Services	606	1,441,230.07
541512	Computer Systems Design Services	103	(38,075.70)
541513	Computer Facilities Management Services	***	***
541519	Other Computer Related Services	36	4,456.50
541611	Administrative Management And General Management	187	858,647.48
541612	Human Resources And Executive Search Consulting Services	59	(12,827.00)
541613	Marketing Consulting Services	139	56,020.43
541614	Process, Physical Distribution, And Logistics Consulting	58	1,698.59
541618	Other Management Consulting Services	34	(467.00)
541620	Environmental Consulting Services	27	11,906.98
541690	Other Scientific And Technical Consulting Services	30	840.56
541710	Research And Development In The Physical, Engineering, And Life Sciences	21	36,415.03
541720	Research And Development In The Social Sciences And Humanities	10	1,035.00
541810	Advertising Agencies	411	311,548.10
541820	Public Relations Agencies	10	
541830	Media Buying Agencies	***	***
541840	Media Representatives	8	(4.00)
541850	Display Advertising	26	55,452.00
541860	Direct Mail Advertising	12	30,586.20
541870	Advertising Material Distribution Services	7	1,239.00
541890	Other Services Related To Advertising	13	1,072.00
541910	Marketing Research And Public Opinion Polling	17	11,920.57
541921	Photography Studios, Portrait	167	32,863.47
541922	Commercial Photography	11	
541930	Translation And Interpretation Services	5	3,356.00
541940	Veterinary Services	40	6,758.64
541990	All Other Professional, Scientific, And Technical	24	935.00
551111	Offices Of Bank Holding Companies	***	***
551112	Offices Of Other Holding Companies	37	74,436.15
551114	Corporate, Subsidiary, And Regional Managing Offices	10	9,990.35
561110	Office Administrative Services	85	(134,601.43)
561210	Facilities Support Services	13	94,727.00
561310	Employment Placement Agencies	45	477.00
561320	Temporary Help Services	148	55,308.66
561330	Professional Employer Organizations	34	33,011.00
561410	Document Preparation Services	11	1,466.00
561421	Telephone Answering Services	***	***
561422	Telemarketing Bureaus	8	14,104.00
561431	Private Mail Centers	11	

SIC	Title	Number of Taxpayers	Amount of Tax
561439	Other Business Service Centers (Including Copy Shops)	50	8,208.91
561440	Collection Agencies	20	23,340.00
561450	Credit Bureaus	5	4,661.00
561491	Repossession Services	***	***
561492	Court Reporting And Stenotype Services	10	2,685.00
561499	All Other Business Support Services	22,333	29,098,421.49
561510	Travel Agencies	41	(2,833.47)
561520	Tour Operators	13	23.02
561591	Convention And Visitors Bureaus	***	***
561599	All Other Travel Arrangement And Reservation Services	12	2,353.00
561611	Investigation Services	21	(2,241.30)
561612	Security Guards And Patrol Services	23	218,032.01
561621	Security Systems Services (Except Locksmiths)	33	13,788.00
561622	Locksmiths	12	(45.00)
561710	Exterminating And Pest Control Services	72	20,526.09
561720	Janitorial Services	165	21,625.22
561730	Landscaping Services	1,006	131,430.54
561740	Carpet And Upholstery Cleaning Services	21	
561790	Other Services To Buildings And Dwellings	30	1,532.27
561910	Packaging And Labeling Services	***	***
561920	Convention And Trade Show Organizers	8	(481.00)
561990	All Other Support Services	35	59,079.64
562111	Solid Waste Collection	17	4,459.36
562112	Hazardous Waste Collection	5	1,181,773.30
562119	Other Waste Collection	5	
562211	Hazardous Waste Treatment And Disposal	***	***
562212	Solid Waste Landfill	6	
562213	Solid Waste Combustors And Incinerators	***	***
562219	Other Nonhazardous Waste Treatment And Disposal	***	***
562910	Remediation Services	8	10,845.00
562920	Materials Recovery Facilities	***	***
562991	Septic Tank And Related Services	***	***
562998	All Other Miscellaneous Waste Management Services	***	***
611110	Elementary And Secondary Schools	5	617.00
611310	Colleges, Universities, And Professional Schools	***	***
611410	Business And Secretarial Schools	***	***
611420	Computer Training	6	(25.00)
611430	Professional And Management Training	19	49,595.33
611511	Cosmetology And Barber Schools	6	4,605.29
611512	Flight Training	***	***
611519	Other Technical And Trade Schools	8	44.00
611610	Fine Arts Schools	15	(25.00)
611620	Sports And Recreation Instruction	19	263.00
611691	Exam Preparation And Tutoring	***	***
611692	Automobile Driving Schools	***	***
611699	All Other Miscellaneous Schools And Instruction	277	133,918.78
611710	Educational Support Services	20	1,462.45

SIC	Title	Number of Taxpayers	Amount of Tax
621100	Medical And Health Services	2,722	580,937.98
621111	Offices Of Physicians (Except Mental Health Specialists)	634	78,970.91
621112	Offices Of Physicians, Mental Health Specialists	27	1,471.00
621210	Offices Of Dentists	264	23,801.00
621310	Offices Of Chiropractors	71	13,300.00
621320	Offices Of Optometrists	53	(238.00)
621330	Offices Of Mental Health Practitioners (Except Physicians)	27	(10,748.00)
621340	Offices Of Physical, Occupational And Speech Therapists	45	(1,554.00)
621391	Offices Of Podiatrists	13	
621399	Offices Of All Other Miscellaneous Health Practitioners	17	302.00
621420	Outpatient Mental Health And Substance Abuse Centers	***	***
621492	Kidney Dialysis Centers	***	***
621493	Freestanding Ambulatory Surgical And Emergency Centers	11	1,058.00
621498	All Other Outpatient Care Centers	14	58,975.00
621511	Medical Laboratories	11	5,691.11
621512	Diagnostic Imaging Centers	8	26,890.00
621610	Home Health Care Services	22	67,585.40
621910	Ambulance Services	6	7,203.00
621991	Blood And Organ Banks	***	***
621999	All Other Miscellaneous Ambulatory Health Care, Services	10	456,146.01
622110	General Medical And Surgical Hospitals	8	(43,240.00)
622210	Psychiatric And Substance Abuse Hospitals	***	***
622310	Specialty (Except Psychiatric And Substance Abuse)	***	***
623110	Nursing Care Facilities	13	(6,105.00)
623210	Residential Mental Retardation Facilities	***	***
623220	Residential Mental Health And Substance Abuse Facilities	***	***
623311	Continuing Care Retirement Communities	***	***
623312	Homes For The Elderly	17	324.57
623990	Other Residential Care Facilities	***	***
624110	Child And Youth Services	340	49,837.64
624120	Services For The Elderly And Persons With Disabilities	9	
624190	Other Individual And Family Services	20	1,595.00
624229	Other Community Housing Services	***	***
624310	Vocational Rehabilitation Services	***	***
624410	Child Day Care Services	114	16,043.65
711110	Theater Companies And Dinner Theaters	***	***
711130	Musical Groups And Artists	5	100.00
711190	Other Performing Arts Companies	***	***
711211	Sports Teams And Clubs	69	4,084.53
711212	Racetracks	42	792.15
711219	Other Spectator Sports	7	
711310	Promoters Of Performing Arts, Sports, And Similar Events With Facilities	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
711320	Promoters Of Performing Arts, Sports, And Similar Events Without Facilities	5	100.00
711410	Agents And Managers For Artists, Athletes, Entertainers, And Other Public Figures	***	***
711510	Independent Artists, Writers, And Performers	13	59.00
712130	Zoos And Botanical Gardens	***	***
713110	Amusement And Theme Parks	10	270.00
713120	Amusement Arcades	66	15,435.00
713210	Casinos (Except Casino Hotels)	***	***
713290	Other Gambling Industries	9	1,172.00
713910	Golf Courses And Country Clubs	99	14,023.73
713930	Marinas	13	715.00
713940	Fitness And Recreational Sports Centers	639	45,927.32
713950	Bowling Centers	13	63,058.28
713990	All Other Amusement And Recreation Industries	379	10,627.51
721110	Hotels (Except Casino Hotels) And Motels	762	592,138.80
721191	Bed-And-Breakfast Inns	***	***
721199	All Other Traveler Accommodation	***	***
721211	Rv (Recreational Vehicle) Parks/Campgrounds	35	247.00
721214	Recreational/Vacation Camps(Except Campgrounds	***	***
721310	Rooming And Boarding Houses	34	4,860.76
722110	Full-Service Restaurants	2,874	1,373,333.27
722211	Limited-Service Restaurants	479	367,028.77
722212	Cafeterias	37	23,320.75
722213	Snack And Nonalcoholic Beverage Bars	76	33,203.04
722310	Food Service Contractors	5	
722320	Caterers	15	5,310.00
722330	Mobile Food Services	***	***
722410	Drinking Places (Alcoholic Beverages)	242	156,476.17
811111	General Automotive Repair	1,087	256,700.70
811112	Automotive Exhaust System Repair	8	
811113	Automotive Transmission Repair	28	2,045.89
811118	Other Automotive Mechanical/Elect Repair	17	6,012.00
811121	Automotive Body, Paint, And Interior Repair And Maintenance	105	14,447.91
811122	Automotive Glass Replacement Shops	18	4,045.25
811191	Automotive Oil Change And Lubrication Shops	24	8,657.00
811192	Car Washes	34	7,411.00
811198	All Other Automotive Repair And Maintenance	***	***
811210	Other Repair Services	561	137,081.70
811211	Consumer Electronics Repair And Maintenance	7	25.00
811212	Computer And Office Machine Repair/Maintenance	14	2,600.00
811219	Other Electronic/Precision Equip Repair	11	9,363.00
811310	Commercial And Industrial Machinery And Equipment	80	81,870.55
811411	Home And Garden Equipment Repair And Maintenance	6	365.00
811412	Appliance Repair And Maintenance	23	2,189.00
811420	Reupholstery And Furniture Repair	***	***

SIC	Title	Number of Taxpayers	Amount of Tax
811430	Footwear And Leather Goods Repair	***	***
	Other Personal And Household Goods Repair And		
811490	Maintenance	21	502.00
812111	Barber Shops	19	
812112	Beauty Salons	409	40,080.33
812113	Nail Salons	6	1,824.00
812191	Diet And Weight Reducing Centers	6	59,975.00
812199	Other Personal Care Services	19	207.00
812210	Funeral Homes And Funeral Services	216	173,864.51
812220	Cemeteries And Crematories	9	743.00
812310	Coin-Operated Laundries And Drycleaners	26	244.00
	Drycleaning And Laundry Services (Except Coin-		
812320	Operated)	273	11,356.43
812331	Linen Supply	6	(55.24)
812332	Industrial Launderers	***	***
812910	Pet Care (Except Veterinary) Services	14	77.00
812921	Photofinishing Laboratories (Except One-Hour)	***	***
812922	One-Hour Photofinishing	***	***
812930	Parking Lots And Garages	5	
812990	All Other Personal Services	1,011	707,930.63
813110	Religious Organizations	38	2,446.99
813211	Grantmaking Foundations	218	12,373.33
813319	Other Social Advocacy Organizations	***	***
813410	Civic And Social Organizations	668	30,477.29
813910	Business Associations	1,531	86,371.66
813920	Professional Organizations	238	14,033.13
813930	Labor Unions And Similar Labor Organizations	***	***
813940	Political Organizations	21	1,363.83
813990	Other Similar Organizations (Except Business, Professional, Labor, And Political Organizations	274	1,924.27
814110	Private Households	***	***
923130	Administration Of Human Resource Programs (Except Education, Public Health, And Veterans' Affairs Programs	***	***
928120	International Affairs	213	1,180,705.75
999999	All Others	6,903	5,291,367.01
Total		106,622	\$165,957,635.07

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.

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.

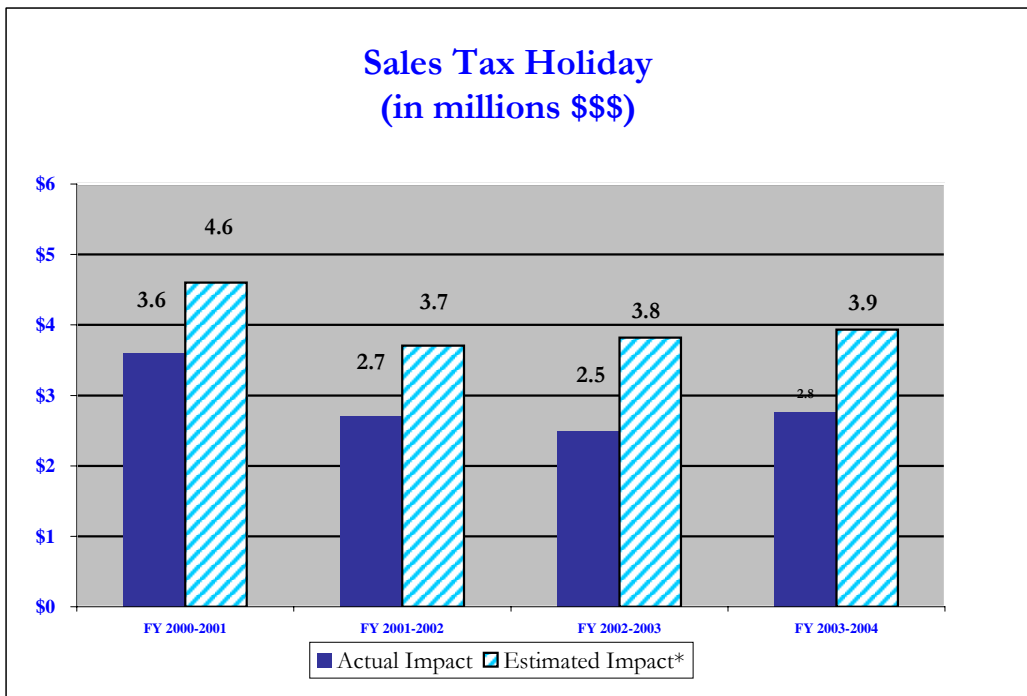
(9) Vendor discount rate will increase to 1.2% and 0.9% on 7/1/04.

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 any local 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

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



Footnote:

* Source: South Carolina Board of Economic Advisors

Sales and Use Tax Accounts (FY 2003-2004)

Sales Tax Accounts:

Total Active Accounts on July 1, 2003	98,302
New Accounts (07/01/2003 Thru 06/30/2004)	19,178
Accounts Closed (07/01/2003 Thru 06/30/2004)	9,757
Total Active Accounts on June 30, 2004	107,723

Use Tax Accounts:

Total Active Accounts on July 1, 2003	10,151
New Accounts (07/01/2003 Thru 06/30/2004)	836
Accounts Closed (07/01/2003 Thru 06/30/2004)	435
Total Active Accounts on June 30, 2004	10,552

Gross and Net Taxable Sales by County

(FY 2003-2004)

County	Number of Business Units	Gross Sales	Net Taxable Sales
Abbeville	442	\$151,078,541	\$68,429,309
Aiken	3,050	1,797,304,826	900,393,662
Allendale	194	115,950,074	19,303,866
Anderson	4,043	3,027,386,949	1,443,265,549
Bamberg	337	166,872,862	58,045,119
Barnwell	516	215,503,414	115,925,620
Beaufort	4,120	2,687,461,173	1,826,023,937
Berkeley	2,460	2,372,497,105	1,011,313,147
Calhoun	295	141,852,004	36,180,247
Charleston	7,317	8,053,947,509	4,246,281,393
Cherokee	1,133	710,387,553	334,171,579
Chester	674	521,055,169	124,572,301
Chesterfield	926	522,734,687	178,001,922
Clarendon	712	287,282,343	130,509,784
Colleton	905	429,458,788	210,859,200
Darlington	1,434	813,004,882	319,252,301
Dillon	691	502,321,626	145,423,229
Dorchester	1,830	1,066,476,671	541,122,512
Edgefield	408	532,672,665	56,834,047
Fairfield	450	225,796,996	80,161,609
Florence	3,486	3,094,418,263	1,400,708,934
Georgetown	1,653	946,792,559	472,583,298
Greenville	5,776	6,843,979,573	3,298,398,178
Greenwood	1,569	1,107,523,306	582,312,658
Hampton	449	194,264,199	78,887,224
Horry	8,560	5,545,366,264	3,851,471,456
Jasper	503	956,793,467	223,509,543

County	Number of Business Units	Gross Sales	Net Taxable Sales
Kershaw	1,286	916,514,627	303,089,059
Lancaster	1,381	635,538,277	321,838,214
Laurens	1,219	583,290,805	264,201,586
Lee	351	134,296,497	42,132,780
Lexington	5,952	5,817,493,869	2,480,347,479
McCormick	207	38,753,711	21,197,720
Marion	740	312,201,654	149,642,925
Marlboro	515	348,906,886	95,223,449
Newberry	815	527,689,626	201,457,338
Oconee	1,657	856,036,537	467,461,395
Orangeburg	2,214	1,327,494,021	599,281,969
Pickens	2,125	1,274,239,840	643,873,368
Richland	7,746	7,548,304,625	4,453,197,385
Saluda	348	89,530,426	46,091,390
Spartanburg	6,022	5,562,393,162	2,258,578,986
Sumter	2,012	1,300,296,458	687,655,973
Union	569	208,403,296	120,330,263
Williamsburg	731	391,142,194	150,799,618
York	3,924	3,008,265,272	1,403,495,583
Total of Counties	93,747	73,910,975,249	36,463,838,100
Unallocated Totals	11,244	14,268,265,390	3,884,361,384
State Grand Total	104,991	\$88,179,240,639	\$40,348,199,484

Gross Sales by City and County (FY 2003-2004)

City and County	Gross Sales	City and County	Gross Sales
Abbeville	72,884,991	Bamberg	46,875,509
Calhoun Falls	4,408,324	Denmark	28,300,924
Donalds	1,582,643	Ehrhardt	6,306,042
Due West	6,024,882	Olar	787,415
Honea Path*	***	Unincorporated Areas	84,602,972
Ware Shoals*	***	Bamberg County	\$166,872,862
Unincorporated Areas	56,327,523	Barnwell	153,365,876
Abbeville County	\$151,078,541	Blackville	9,953,267
Aiken	555,510,156	Elko	628,960
Burnettown	***	Hilda	1,229,463
Jackson	4,443,750	Kline	***
Monetta*	2,533,228	Snelling	***
New Ellenton	17,614,249	Williston	42,143,908
North Augusta*	282,580,238	Unincorporated Areas	8,105,322
Perry	***	Barnwell County	\$215,503,414
Salley	564,964	Beaufort	385,726,330
Wagener	13,181,372	Bluffton	13,439,094
Windsor	***	Hilton Head Island	1,042,147,980
Unincorporated Areas	919,862,059	Port Royal	72,151,407
Aiken County	\$1,797,304,826	Yemassee*	111,997
Allendale	92,865,908	Unincorporated Areas	1,173,884,365
Fairfax	8,611,202	Beaufort County	\$2,687,461,173
Sycamore	***	Bonneau	6,137,192
Ulmers	***	Charleston*	29,720,174
Unincorporated Areas	13,913,412	Goose Creek	278,888,874
Allendale County	\$115,950,074	Hanahan	114,804,886
Anderson	872,436,714	Jamestown	4,816,364
Belton	105,744,022	Moncks Corner	884,646,303
Honea Path*	38,261,247	St. Stephens	17,950,404
Iva	8,743,455	Summerville*	216,551,737
Pelzer	4,367,040	Unincorporated Areas	818,981,170
Pendleton	23,321,947	Berkeley County	\$2,372,497,105
Starr	110,015	Cameron	17,404,603
West Pelzer	14,003,654	St. Matthews	60,436,458
Williamston	21,965,335	Unincorporated Areas	64,010,943
Unincorporated Areas	1,938,433,521	Calhoun County	\$141,852,004
Anderson County	\$3,027,386,949		

City and County	Gross Sales	City and County	Gross Sales
Awendaw	1,609,091	Turbeville	13,165,221
Charleston*	2,336,375,373	Unincorporated Areas	104,951,238
Folly Beach	22,710,887	Clarendon County	\$287,282,343
Hollywood	27,296,624	Cottageville	9,173,319
Isle Of Palms	58,692,709	Edisto Beach	26,623,387
James Island	348,957		
Kiawah Island	60,149,477	Lodge	***
Lincolnton	***	Smoaks	***
McClellanville	10,950,216	Walterboro	217,732,911
Meggett	653,781	Williams	***
Mt. Pleasant	833,549,351	Unincorporated Areas	173,435,914
North Charleston*	3,819,012,217	Colleton County	\$429,458,788
Ravenel	84,664,180	Darlington	110,938,857
Seabrook Island	10,996,389	Hartsville	283,033,756
Sullivans Island	5,692,096	Lamar	9,638,327
Summerville*	7,872,619	Society Hill	5,557,786
Unincorporated Areas	771,136,952	Unincorporated Areas	403,836,155
Charleston County	\$8,053,947,509	Darlington County	\$813,004,882
Blacksburg	43,391,704	Dillon	143,561,688
Gaffney	287,025,986	Lake View	14,500,105
Unincorporated Areas	379,969,863	Latta	71,252,626
Cherokee County	\$710,387,553	Unincorporated Areas	273,007,207
Chester	108,619,314	Dillon County	\$502,321,626
Ft. Lawn	1,550,347	Harleyville	5,028,786
Great Falls	32,573,329	N. Charleston*	132,198,072
Lowrys	***	Reevesville	594,247
Richburg	3,944,760	Ridgeville	2,465,799
Unincorporated Areas	372,382,142	St. George	49,853,833
Chester County	\$521,055,169	Summerville*	391,080,586
Cheraw	250,466,795	Unincorporated Areas	485,255,349
Chesterfield	35,912,328	Dorchester County	\$1,066,476,671
Jefferson	7,191,246	Edgefield	13,441,289
McBee	9,882,742	Johnston	31,959,378
Mt. Croghan	***	North Augusta*	***
Pageland	67,632,384	Trenton	238,843
Patrick	2,333,016	Unincorporated Areas	486,980,737
Ruby	2,329,075	Edgefield County	\$532,672,665
Unincorporated Areas	145,760,423	Ridgeway	1,886,137
Chesterfield County	\$522,734,687	Winnsboro	121,004,262
Manning	147,671,677	Unincorporated Areas	102,906,597
Paxville	1,205,119	Fairfield County	\$225,796,996
Summerton	20,289,088		

City and County	Gross Sales	City and County	Gross Sales
Coward	3,163,566	Atlantic Beach	4,088,975
Florence	1,410,871,551	Aynor	17,713,004
Johnsonville	23,905,442	Briarcliffe Acres	***
Lake City	153,423,817	Conway	440,140,040
Olanta	11,091,333	Loris	77,287,666
Pamplico	29,779,323	Myrtle Beach	1,244,102,910
Quinby	5,666,700	North Myrtle Beach	401,394,318
Scranton	4,246,713	Surfside Beach	81,187,399
Timmonsville	31,146,551	Unincorporated Areas	3,279,451,952
Unincorporated Areas	1,421,123,268	Horry County	\$5,545,366,264
Florence County	\$3,094,418,263	Hardeeville	557,116,245
Andrews*	58,789,881	Ridgeland	68,837,130
Georgetown	400,607,943	Unincorporated Areas	330,840,093
Pawleys Island	1,159,596	Jasper County	\$956,793,467
Unincorporated Areas	486,235,139	Bethune	90,467,585
Georgetown County	\$946,792,559	Camden	249,701,063
Fountain Inn*	32,631,463	Elgin	22,599,917
Greenville	2,143,778,469	Unincorporated Areas	553,746,063
Greer*	183,995,616	Kershaw County	\$916,514,627
Mauldin	213,822,436	Heath Springs	2,844,859
Simpsonville	131,922,252	Kershaw	32,039,153
Travelers Rest	38,233,673	Lancaster	278,797,645
Unincorporated Areas	4,099,595,663	Unincorporated Areas	321,856,620
Greenville County	\$6,843,979,573	Lancaster County	\$635,538,277
Greenwood	482,087,529	Clinton	114,732,752
Hodges	1,740,394	Cross Hill	829,667
Ninety Six	5,800,418	Fountain Inn*	6,770,407
Troy	***	Gray Court	7,389,442
Ware Shoals*	28,371,229	Laurens	158,680,059
Unincorporated Areas	589,467,890	Ware Shoals*	***
Greenwood County	\$1,107,523,306	Waterloo	923,986
Brunson	1,106,988	Unincorporated Areas	293,964,490
Estill	33,790,302	Laurens County	\$583,290,804
Furman	354,171	Bishopville	70,364,275
Gifford	***	Lynchburg	4,551,816
Hampton	73,981,111	Unincorporated Areas	59,380,406
Luray	***	Lee County	\$134,296,497
Scotia	307,479	Batesburg/Leesville*	87,268,162
Varnville	8,140,984	Cayce	492,470,721
Yemassee*	11,718,211	Chapin	159,983,482
Unincorporated Areas	64,675,399	Columbia*	278,416,192
Hampton County	\$194,264,199		

City and County	Gross Sales	City and County	Gross Sales
Gaston	26,034,271	Walhalla	24,498,438
Gilbert	6,736,968	West Union	7,282,595
Irmo*	58,157,433	Westminster	42,194,054
Lexington	468,683,831	Unincorporated Areas	471,339,791
Pelion	15,463,788	Oconee County	\$856,036,537
Pine Ridge	2,876,904	Bowman	5,839,033
South Congaree	23,723,434	Branchville	5,324,253
Springdale	39,298,518	Cope	***
Swansea	11,076,643	Cordova	***
West Columbia	499,237,858	Elloree	10,120,180
Unincorporated Areas	3,648,065,663	Eutawville	6,429,271
Lexington County	\$5,817,493,869	Holly Hill	31,736,409
McCormick	21,747,633	Livingston	***
Parksville	***	Neeses	8,866,704
Plum Branch	609,725	North	11,190,043
Unincorporated Areas	16,260,889	Norway	6,199,711
McCormick County	\$38,753,711	Orangeburg	353,408,768
Marion	98,473,978	Rowesville	862,847
Mullins	68,317,358	Santee	55,906,273
Nichols	12,510,620	Springfield	1,450,160
Sellers	***	Vance	***
Unincorporated Areas	132,720,102	Woodford	***
Marion County	\$312,201,654	Unincorporated Areas	825,148,905
Bennettsville	93,416,474	Orangeburg County	\$1,327,494,021
Blenheim	***	Central	8,574,970
Clio	2,987,403	Clemson*	138,626,078
McColl	10,346,844	Easley	529,353,659
Tatum	1,273,535	Liberty	29,844,683
Unincorporated Areas	240,417,972	Norris	1,042,529
Marlboro County	\$348,906,886	Pickens	143,083,911
Little Mountain	3,973,686	Six Mile	5,666,207
Newberry	244,353,271	Unincorporated Areas	418,047,802
Peak	***	Pickens County	\$1,274,239,839
Pomaria	***	Arcadia Lakes	***
Prosperity	9,246,525	Blythewood	33,232,337
Silverstreet	***	Columbia*	3,307,486,522
Whitmire	5,842,490	Eastover	1,709,283
Unincorporated Areas	262,807,328	Forest Acres	126,693,783
Newberry County	\$527,689,626	Irmo*	39,935,025
Salem	1,339,989	Unincorporated Areas	4,039,225,315
Seneca	309,381,670	Richland County	\$7,548,304,625

City and County	Gross Sales	City and County	Gross Sales
Batesburg/Leesville*	***	Clover	86,455,350
Monetta*	***	Fort Mill	241,375,379
Ridge Spring	10,143,735	Hickory Grove	***
Saluda	43,514,463	McConnells	***
Ward	***	Rock Hill	893,194,431
Unincorporated Areas	35,424,569	Sharon	3,104,124
Saluda County	\$89,530,426	Smyrna	***
Campobello	2,726,953	Tega Cay	1,409,682
Central Pacolet	***	York	170,984,127
Chesnee	36,623,292	Unincorporated Areas	1,611,300,004
Cowpens	4,727,707	York County	\$3,008,265,272
Duncan	111,844,383		
Greer*	68,550,712		
Inman	14,663,832	Sum of Cities	\$37,849,323,444
Landrum	43,605,061		
Lyman	41,991,406	Sum of Unincorporated Areas	\$36,061,651,805
Pacolet	5,914,368		
Pacolet Mills	***		
Reidville	14,546	Sum of Allocated Counties	\$73,910,975,249
Spartanburg	1,750,927,145		
Wellford	4,786,080	Sum of Unallocated Counties	\$14,268,265,390
Woodruff	37,864,924		
Unincorporated Areas	3,438,152,167		
Spartanburg County	\$5,562,393,162	State Grand Total	\$88,179,240,638
Mayesville	1,697,539		
Pinewood	2,159,584		
Sumter	919,069,505		
Unincorporated Areas	377,369,831		
Sumter County	\$1,300,296,458		
Carlisle	509,342		
Jonesville	2,445,484		
Lockhart	***		
Union	120,596,065		
Unincorporated Areas	84,714,775		
Union County	\$208,403,296		
Andrews*	***		
Greeleyville	8,923,510		
Hemingway	48,184,595		
Kingstree	144,841,019		
Lane	1,037,583		
Stuckey	***		
Unincorporated Areas	182,575,846		
Williamsburg	\$391,142,194		

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.

Gross and Net Taxable Sales by Standard Industrial Classification (SIC)

(FY 2003-2004)

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	39	44,272,725	9,716,894
0270	Animal Specialties	32	146,896,143	1,558,580
0780	Landscape Horticulture	139	32,581,474	12,712,054
0810	Forestry	7	4,099,919	508,254
0910	Fishing, Hatcheries	10	245,006	158,094
1000	Metal Mining	1	***	***
1300	Oil Gas Extraction	2	***	***
1400	Nonmetallic Minerals ex. Fuels	9	5,741,905	2,975,883
1520	General Building Contractors	73	48,514,783	22,993,131
1611	Highway & Street Construction	11	61,350,802	6,439,528
1620	Heavy Construction ex. Highway	10	10,322,714	2,930,539
1623	Cable Installation	7	1,601,224	597,814
1711	Plumbing, Heating, Air Conditioning	157	161,893,035	74,078,965
1721	Painting, Papering, Decorating	23	2,204,060	2,058,470
1731	Electrical Work	30	14,447,559	1,753,519
1740	Masonry, Stonework Plastering	13	4,444,796	3,417,769
1750	Carpentry & Flooring	67	26,693,938	15,256,133
1761	Roofing & Sheet Metal Work	15	6,031,713	1,018,235
1771	Concrete Work	42	88,299,185	74,793,950
1781	Water Well Drilling	6	272,336	147,784
1790	Miscellaneous Trade Contractors	119	96,423,201	18,766,005
2000	Food & Kindred Products	20	23,974,863	2,853,692
2010	Meat Products	38	89,196,303	7,434,354
2020	Dairy Products	10	102,703,636	3,090,816
2082	Malt Beverages	1	***	***

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
2084	Wines, Brandy, & Brandy Spirits	11	3,027,065	3,027,065
2085	Distilled Liquor	1	***	***
2086	Bottled & Canned Soft Drinks	26	196,798,884	22,752,428
2100	Tobacco Manufacturers	2	***	***
2200	Textile Mill Products	27	78,533,285	14,593,266
2300	Apparel & Other Textile Fabrics	31	132,947,416	2,136,003
2400	Lumber & Wood Products	82	393,560,550	27,309,227
2411	Logging Camps and Logging Contractor	1	***	***
2500	Furniture & Fixtures	36	36,062,906	6,358,677
2600	Paper & Allied Products	27	87,585,326	3,085,332
2700	Printing, Publishing, etc.	242	181,523,527	72,816,947
2711	Newspapers - Manufacturing	11	4,111,351	797,825
2712	Newspapers - Non Manufacturing	2	***	***
2800	Chemicals	51	332,888,720	12,190,668
2900	Petroleum Products, Including Asphalt	25	174,618,899	20,149,256
3000	Rubber & Misc Plastic Products	32	143,890,138	4,372,597
3100	Leather, Leather Products, Shoe Repair	2	***	***
3200	Stone Glass & Concrete Products	79	136,260,661	83,252,585
3300	Primary Metal Products	49	202,753,748	27,467,747
3400	Fabricated Metal Products	148	267,801,918	35,601,819
3500	Machinery ex. Electrical	104	115,319,989	24,384,541
3570	Computing & Accounting Machines	8	2,519,077	477,865
3600	Electrical & Electronic Equipment	82	121,964,715	9,634,030
3630	Household Appliances	11	38,502,020	4,461,989
3700	Transportation Equipment	25	29,567,724	2,665,996
3800	Scientific & Medical Instruments	54	41,362,431	22,325,138
3900	Miscellaneous Manufacturing Products	561	1,204,985,869	135,463,345
4011	Railroads	1	***	***
4200	Trucking & Warehousing	19	10,173,375	1,927,261

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
4500	Air Transportation	8	445,958	63,639
4600	Pipelines	1	***	***
4800	Communication Industries	609	1,709,137,513	1,623,643,577
4813	Telephone Telegraph Communications	219	561,842,685	517,605,095
4841	Cable Television	27	149,079,721	128,740,489
4900	Electrical, Gas & Water Services	90	2,892,219,554	1,121,500,919
5010	Motor Vehicles & Auto Equipment	590	3,311,251,857	681,428,547
5020	Furniture & Home Furnishings	540	485,080,696	281,044,099
5030	Lumber & Other Building Material	35	52,320,099	35,127,490
5040	Sporting, Photographic & Hobby Items	293	180,469,795	64,202,528
5050	Metals & Minerals, ex. Oil	13	25,446,869	791,131
5060	Electrical Goods	49	75,919,770	37,723,137
5070	Hardware, Plumbing, Heating Equipmen	443	510,383,453	271,612,001
5080	Industrial & Farm Machinery	196	393,142,641	76,844,232
5081	Computers & Peripheral Equipment	1,443	1,244,206,456	448,908,124
5086	Professional & Medical Equipment	287	663,993,020	154,839,626
5099	Other Durable Goods	644	950,866,960	239,650,493
5110	Paper & Paper Products	24	112,644,781	32,983,867
5120	Drug & Sundries	20	183,633,559	3,272,054
5130	Apparel, Piece Goods & Notions	28	10,939,951	2,856,866
5140	Foodstuffs & Related Products	48	144,322,796	12,501,201
5150	Farm Products Raw Materials	1	***	***
5160	Chemicals & Allied Products	28	171,138,441	2,896,335
5170	Petroleum, & Petroleum Products	22	220,189,487	26,899,051
5172	Aviation Fuel	37	23,556,401	10,535,956
5180	Beer, Wine, & Alcoholic Beverages	9	56,804,990	290,346
5191	Farm Supplies	13	2,937,916	431,497
5194	Tobacco Products	3	***	***
5199	Other Non-Durable Goods	33	43,543,176	12,648,268

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5211	Bulding Material Dealers	1,771	4,811,223,829	3,059,187,355
5251	Hardware Stores	275	285,177,080	194,070,704
5261	Nurseries & Garden Shops	484	165,550,371	64,138,232
5271	Mobile Home Dealers	478	317,664,392	69,374,116
5311	Department Stores	210	835,424,752	798,071,887
5331	Variety Stores	1,377	1,306,849,650	697,475,897
5398	Flea Markets	5,395	65,028,132	45,331,646
5399	Miscellaneous Merchandise Stores	3,057	4,668,957,353	3,706,681,300
5411	Grocery Stores	2,943	6,276,609,458	3,989,608,439
5431	Fruit & Vegetable Markets	212	52,393,320	9,941,415
5460	Bakeries	173	36,501,125	19,320,980
5499	Other Food Stores	1,240	1,879,616,089	365,019,149
5511	New & Used Car Dealers	1,035	4,624,984,117	1,044,725,671
5521	Used Car Dealers	1,654	1,032,314,465	346,925,011
5531	Auto & Home Supply Stores	2,350	1,609,773,909	702,154,548
5541	Gasoline Service Stations	1,081	2,649,321,376	343,077,841
5571	Motorcycle Dealers	111	138,110,828	59,043,288
5599	Boat & Other Recreational Dealers	296	374,478,680	75,615,608
5600	Apparel & Accessory Stores	3,688	2,149,704,173	1,907,870,220
5700	Furniture & Home Furnishings	2,475	1,366,511,586	984,782,121
5812	Eating Places	9,508	4,514,755,432	3,958,925,123
5813	Drinking Places	1,312	163,775,921	155,746,000
5912	Drug Stores	731	2,642,334,903	393,932,042
5921	Liquor Stores	857	275,327,287	205,532,787
5931	Used Merchandise Stores	629	29,358,048	19,831,955
5941	Sporting Goods, Bicycle Shops, & Firearm	668	365,992,974	149,086,230
5942	Book Stores	691	482,451,540	259,069,518
5944	Jewelry Stores	1,181	235,075,031	200,815,367
5945	Arts, Crafts & Hobby Stores	191	7,395,957	6,637,433

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5947	Gift, Novelty & Souvenir Stores	1,623	176,823,249	145,822,361
5961	Mail Order Houses	277	434,415,666	117,909,307
5962	Vending Machines	56	6,261,651	6,010,248
5963	Arts & Crafts - \$20 License Fee	1,644	7,243,595	6,195,478
5965	Nonresident Retailers	297	302,924,969	194,237,093
5983	Fuel Oil Dealers	271	2,322,698,941	63,595,320
5984	LP Gas Dealers	119	456,153,995	41,356,243
5992	Florists	1,049	155,918,701	87,327,666
5993	Cigar Stores & Stands	103	45,030,715	34,740,192
5994	News Dealers & Newstands	15	4,743,897	4,323,067
5999	Other Miscellaneous Retail Operations	29,195	15,558,668,857	5,702,764,681
6000	Banking	16	1,485,547	1,300,498
6120	Savings and Loan Associations	1	***	***
6142	Federal Credit Unions	1	***	***
6146	Installment Finance Companies	85	2,257,845	851,080
6300	Insurance Carriers	7	502,656	347,772
6500	Real Estate	38	5,439,547	3,898,307
6664	Misc. Non-Profit Organizations	4	***	***
6799	Misc. Investors	10	11,795,324	6,441,783
7011	Hotels, Motels & Tourist Courts	2,470	1,368,279,937	1,301,321,890
7021	Rooming & Boarding Houses	295	31,924,044	31,332,732
7030	Campsite & Trailer Parks	56	9,799,908	7,156,430
7210	Laundry & Garment Services	653	135,389,786	117,411,883
7215	Coin Operated Laundry	96	8,488,752	5,515,129
7221	Photographic Studios	959	199,355,076	109,679,816
7231	Beauty Shops	1,362	73,358,405	33,275,453
7241	Barber Shops	61	1,634,990	519,933
7261	Funeral Services	442	158,004,519	76,827,996
7291	Tax Return Preparation Only	112	1,065,967	236,378

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7299	Miscellaneous Personal Services	241	28,250,751	15,184,569
7310	Advertising	164	65,663,977	24,416,793
7312	Outdoor Advertising	11	704,027	600,307
7332	Blueprinting & Photocopying	53	13,400,337	9,513,661
7336	Graphic Design	18	537,738	234,082
7349	Cleaning Services	18	1,295,672	371,316
7370	Computer, Data Processing Services	143	108,875,749	12,972,914
7372	Computer Software	402	227,332,235	60,978,350
7394	Rental/Lease Of Tangible Property	1,796	1,079,198,801	742,344,088
7399	Other Business Services	813	285,684,017	117,330,735
7500	Auto Repair, Services & Garages	2,481	663,334,328	232,440,738
7512	Automobile Rental	309	218,698,809	125,165,869
7600	Other Repair Services	708	167,129,497	52,196,209
7800	Fair Retailers & Vendors	21	4,452,466	4,245,991
7812	Movie Production	2	***	***
7832	Motion Picture Theaters	40	10,235,987	10,148,428
7833	Drive-In Movie Theaters	2	***	***
7911	Dance Halls, Studios & Schools	14	661,964	660,946
7929	Entertainers & Groups	18	1,097,681	1,097,681
7932	Billiard & Pool Establishments	21	1,075,437	958,666
7933	Bowling Alleys	17	1,711,890	1,354,457
7941	Sports Clubs & Promoters	27	1,031,780	771,454
7948	Race Tracks & Operations	13	901,251	866,916
7992	Public Golf Courses	106	51,077,585	48,556,037
7993	Coin-Operated Amusement Devices	120	17,273,328	11,301,421
7996	Amusement Parks	14	11,687,275	11,598,419
7997	Membership Recreation Clubs	74	25,840,531	10,833,961
7999	Other Amusement & Recreations	8	1,138,935	552,074
8000	Medical & Health Services	639	908,474,670	242,368,251

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
8200	Educational Services	42	5,917,322	4,659,569
8300	Family Services, Including Day Care	11	1,077,041	703,871
8611	Business Association	8	9,857,959	3,806,844
8621	Professional Association	4	***	***
8641	Civic, Social or Fraternal Organization	21	4,603,209	4,550,564
8651	Political Organization	1	***	***
8661	Religious Organization	3	***	***
8742	Marketing	16	6,701,573	5,587,840
8811	Private Household	2	***	***
8911	Architectural, Engineering Services	34	9,921,977	2,469,559
8922	Non-Commercial Organization	3	***	***
8931	Accounting, Auditing & Bookkeeping	22	327,107	23,610
8999	Miscellaneous Services (Including Vets)	48	11,691,396	3,650,784
9199	Governmental Entity	1	***	***
9999	Non-Classifiable Business	707	246,991,269	43,402,088
Total		104,991	\$88,179,240,638	\$40,348,199,484

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 2003-2004)

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	44,615	\$1,001,438
\$101-\$500	16,283	3,928,567
\$501-\$1000	4,779	3,352,324
\$1001-\$1500	1,848	2,251,346
\$1501-\$2000	1,032	1,785,911
\$2001-\$2500	749	1,668,635
\$2501-\$3000	2,372	7,038,716
Total	71,022	\$20,344,374

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

(FY 2003-2004)

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	1	\$59
\$1001-\$1500	2	2,052
\$1501-\$2000	0	0
\$2001-\$2500	1	2,456
\$2501-\$3000	1	3,000
\$3001-\$4000	2	6,479
\$4001-\$4500	0	0
\$4501-\$5000	0	0
\$5001-\$5500	0	0
\$5501-\$6000	0	0
\$6001-\$8000	0	0
\$8001-\$8500	0	0
\$8501-\$9500	1	9,362
\$9501-\$10000	2	19,493
Over \$10001	0	0
Total	10	\$42,901

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)
	May-97	Local Option	1%	
Chesterfield	Sep-00	School District	1%	
	May-97	Local Option	1%	
Clarendon	May-97	Local Option	1%	
	Jun-04	School District	1%	
Colleton	Jul-91	Local Option	1%	
Darlington	May-97	Local Option	1%	
	Feb-04	School District	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%	
Kershaw	May-97	Local Option	1%	
Lancaster	May-92	Local Option	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
Marlboro	May-92	Local Option	1%	
Newberry	May-99	Capital Projects	1%	
Orangeburg	May-99	Capital Projects	1%	
Pickens	May-95	Local Option	1%	
Saluda	May-92	Local Option	1%	
Sumter	May-96	Local Option	1%	
Williamsburg	May-97	Local Option	1%	
York	May-98	Capital Projects	1%	

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

Local Option Sales and Use Tax Collections by City and County

(FY 2003-2004)

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
Abbeville County		Berkeley County	
Abbeville	\$507,016	Bonneau	35,788
Calhoun Falls	63,150	Charleston	699,835
Donalds	16,928	Goose Creek	2,386,020
Due West	50,282	Hanahan	250,568
Honea Path	20,133	Jamestown	22,383
Lowndesville	1,092	Moncks Corner	1,762,371
Ware Shoals	10,824	St Stephens	161,038
Unincorporated	545,293	Summerville	1,954,397
County Total	1,214,718	Unincorporated	6,184,329
Allendale County		County Total	
Allendale	121,544		13,456,729
Fairfax	116,069	Charleston County	
Sycamore	750	Awendaw	35,736
Ulmers	2,046	Charleston	22,557,437
Unincorporated	179,629	Folly Beach	354,051
County Total	420,037	Hollywood	192,880
Bamberg County		Isle of Palms	939,536
Bamberg	315,888	James Island	1,796,618
Denmark	240,500	Kiawah Island	1,002,015
Ehrhardt	36,771	Lincolnton	6,535
Govan	596	McClellanville	53,586
Olar	7,761	Meggett	21,012
Unincorporated	309,897	Mt Pleasant	8,025,684
County Total	911,413	North Charleston	13,720,291
Barnwell County		Ravenel	179,108
Barnwell	963,552	Rockville	5,707
Blackville	88,576	Seabrook Island	172,822
Elko	3,617	Sullivans Island	164,408
Hilda	8,384	Summerville	231,197
Kline	1,214	Unincorporated	13,677,706
Snelling	4,974	County Total	63,136,330
Williston	231,133	Chester County	
Unincorporated	392,450	Chester	689,578
County Total	1,693,899	Fort Lawn	29,708
		Great Falls	68,728
		Lowrys	8,825

City and County	Tax Collected (\$)	City and County	107,584
Richburg	80,357	Latta	142,712
Unincorporated	1,119,050	Unincorporated	974,219
County Total	1,996,245	County Total	2,367,592
Chesterfield County		Edgefield County	
Cheraw	880,063	Edgefield	206,328
Chesterfield	241,745	Johnston	166,287
Jefferson	50,431	North Augusta	66,228
McBee	71,439	Trenton	31,585
Mt Croghan	5,811	Unincorporated	612,283
Pageland	448,214	County Total	1,082,711
Patrick	14,648	Florence County	
Ruby	9,331	Coward	37,397
Unincorporated	958,287	Florence	9,115,135
County Total	2,679,969	Johnsonville	221,088
Clarendon County		Lake City	984,944
Manning	948,765	Olanta	57,943
Paxville	12,343	Pamplico	105,545
Summerton	129,738	Quinby	65,065
Turbeville	104,296	Scranton	46,783
Unincorporated	760,783	Timmons ville	195,416
County Total	1,955,924	Unincorporated	7,236,437
Colleton County		County Total	18,065,754
Cottageville	40,895	Hampton County	
Edisto Beach	250,149	Brunson	11,562
Lodge	6,538	Estill	204,993
Smoaks	5,271	Fairfax	-
Walterboro	1,578,437	Furman	6,996
Williams	10,924	Gifford	1,170
Unincorporated	1,220,001	Hampton	469,925
County Total	3,112,216	Luray	3,742
Darlington County		Scotia	3,437
Darlington	853,089	Varnville	80,932
Hartsville	1,939,848	Yemassee	72,892
Lamar	66,036	Unincorporated	421,770
Society Hill	65,083	County Total	1,277,420
Unincorporated	2,093,466	Jasper County	
County Total	5,017,521	Hardeeville	377,344
Dillon County		Ridgeland	443,234
Dillon	1,177,575	Unincorporated	1,455,675
Lake View	73,086	County Total	2,276,252

City and County	Tax Collected (\$)	City and County	Tax Collected (\$)
Kershaw County		Marlboro County	
Bethune	50,139	Bennettsville	703,761
Camden	1,370,071	Blenheim	6,188
Elgin	201,001	Clio	37,345
Unincorporated	2,721,567	McColl	51,494
County Total	4,342,779	Tatum	8,748
Lancaster County		Unincorporated	571,708
Heath Springs	28,102	County Total	1,379,243
Kershaw	243,331	Pickens County	
Lancaster	2,322,194	Central	148,825
Unincorporated	2,012,222	Clemson	1,126,256
County Total	4,605,849	Easley	3,018,841
Laurens County		Liberty	276,985
Clinton	799,659	Norris	9,575
Cross Hill	14,228	Pickens	799,204
Fountain Inn	55,961	Six Mile	67,189
Gray Court	54,727	Unincorporated	3,270,757
Laurens	1,252,386	County Total	8,717,634
Ware Shoals	2,285	Saluda County	
Waterloo	18,618	Batesburg	14,294
Unincorporated	1,478,636	Monetta	5,395
County Total	3,676,499	Ridge Spring	43,802
Lee County		Saluda	345,096
Bishopville	351,997	Ward	3,064
Lynchburg	19,992	Unincorporated	304,945
Unincorporated	412,665	County Total	716,595
County Total	784,654	Sumter County	
McCormick County		Mayesville	14,216
McCormick	214,227	Pinewood	13,384
Mt Carmel	-	Sumter	6,455,678
Parksville	2,194	Unincorporated	2,831,091
Plum Branch	5,166	County Total	9,314,370
Unincorporated	227,082	Williamsburg County	
County Total	448,670	Andrews	14,832
Marion County		Greeleyville	31,748
Marion	834,834	Hemingway	260,827
Mullins	504,262	Kingstree	698,938
Nichols	30,289	Lane	8,404
Sellers	2,161	Stuckey	12,200
Unincorporated	905,853	Unincorporated	774,168
County Total	2,277,399	County Total	1,801,117

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

State Grand Total **\$158,729,539**

Special Local Option Sales Tax Collections by County (FY 2003-2004)

Capital Project Tax

Aiken	\$12,941,578
Allendale	417,565
Dillon	1,989,367
Hampton	1,019,986
Newberry	2,723,587
Orangeburg	8,072,609
York	18,432,774
Total	\$45,597,465

School District Tax

Cherokee	\$4,329,524
Chesterfield	2,384,075
Clarendon	***
Darlington	1,126,060
Jasper	2,086,278
Total	\$9,925,937

*** Started June 04, with collections due in July.

Accommodations Tax Collections by Month

FY 2003-2004

County	Tax Collected
Jul-03	\$4,545,134
Aug-03	5,311,785
Sept-03	4,731,505
Oct-03	2,437,545
Nov-03	2,330,991
Dec-03	1,758,347
Jan-04	1,253,056
Feb-04	1,181,417
Mar-04	1,817,542
Apr-04	2,319,926
May-04	3,326,422
Jun-04	3,736,981
Unallocated	37,476
Total	\$34,788,127

Accommodations Tax Collections by County

(FY 2003-2004)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$8,615	Hampton	27,755
Aiken	278,646	Horry	12,729,276
Allendale	6,396	Jasper	256,966
Anderson	302,836	Kershaw	93,883
Bamberg	8,105	Lancaster	38,644
Barnwell	20,490	Laurens	63,701
Beaufort	4,400,905	Lee	14,297
Berkeley	343,418	Lexington	635,651
Calhoun	***	Mccormick	27,303
Charleston	6,918,043	Marion	22,854
Cherokee	89,882	Marlboro	28,713
Chester	61,668	Newberry	71,498
Chesterfield	40,421	Oconee	121,934
Clarendon	130,787	Orangeburg	496,063
Colleton	401,828	Pickens	265,593
Darlington	67,604	Richland	1,628,581
Dillon	117,231	Saluda	***
Dorchester	145,054	Spartanburg	508,865
Edgefield	12,856	Sumter	223,835
Fairfield	27,260	Union	19,229
Florence	754,733	Williamsburg	22,944
Georgetown	1,128,266	York	443,550
Greenville	1,604,254		
Greenwood	137,941		
		Total of Counties	\$34,750,651
		Unallocated Totals	37,476
		State Grand Total	\$34,788,127

Footnote:

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

Admissions Tax Collections by County

(FY 2003-2004)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$1,081	Hampton	12,133
Aiken	615,119	Horry	8,972,830
Allendale	***	Jasper	30,698
Anderson	409,019	Kershaw	47,860
Bamberg	***	Lancaster	54,319
Barnwell	***	Laurens	51,548
Beaufort	3,552,923	Lee	***
Berkeley	389,236	Lexington	393,090
Calhoun	***	McCormick	39,973
Charleston	3,605,832	Marion	14,685
Cherokee	23,619	Marlboro	2,476
Chester	2,655	Newberry	15,128
Chesterfield	23,569	Oconee	111,661
Clarendon	43,342	Orangeburg	149,709
Colleton	34,809	Pickens	1,017,249
Darlington	525,108	Richland	3,130,379
Dillon	21,153	Saluda	14,675
Dorchester	253,114	Spartanburg	626,963
Edgefield	50,238	Sumter	163,980
Fairfield	13,155	Union	18,223
Florence	405,542	Williamsburg	20,451
Georgetown	990,667	York	1,349,748
Greenville	2,053,043		
Greenwood	179,688		
		Total of Counties	\$29,455,308
		Unallocated Total	89,293
		State Grand Total	\$29,544,601

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 2003-2004)

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,031	\$850,731
02	Nightclubs	2,574	707,588
03	Bands	469	130,605
04	Skating	464	202,807
05	Bowling	494	694,620
06	Golf	4,272	10,219,933
07	Golf Driving Range/Tennis	892	1,042,558
08	Miniature Golf Course	495	759,652
09	Swimming	136	62,326
10	Miniature Raceway	233	236,503
11	State/County park	167	313,685
12	Archery	111	23,444
13	Amusement Rides	270	190,516
14	Carnival	30	34,912
15	Circus	22	11,885
16	Itinerant Shows	124	320,048
17	Promoter	257	967,944
18	Gardens	96	900,001
19	Amusement Parks	207	2,256,697
20	Sight Seeing Attractions	122	50,279
21	Fishing Pier	62	36,832
22	Horse Racing , Shows, & Rides	72	11,866
23	Athletic Events	464	2,253,937
24	Auto/Motorcycle Racing	311	644,916
25	Myrtle Beach Live Entertainment Theatre	214	2,109,898
26	Gyms, Spas, Body Building & Fitness Centers	87	107,366
27	Miscellaneous	825	473,277
99	Movie Theatres	1,011	3,903,887
Total		15,512	\$29,518,708

Comparison of State Excise Tax Rates on Cigarettes (January 1, 2005)

State	Tax Rate (¢ per pack)	Rank	State	Tax Rate (¢ per pack)	Rank
Alabama (1)	42.5	39	Nebraska	64	27
Alaska	160	5	Nevada	80	23
Arizona	118	13	New Hampshire	52	36
Arkansas (2)	59	23	New Jersey	240	2
California	87	21	New Mexico	91	20
Colorado	87	22	New York (1)	150	8
Connecticut	151	6	North Carolina	5	50
Delaware	55	32	North Dakota	44	38
Florida	33.9	44	Ohio	55	32
Georgia	37	41	Oklahoma	103	15
Hawaii	140	10	Oregon	118	13
Idaho	57	30	Pennsylvania	135	11
Illinois (1)	98	19	Rhode Island	246	1
Indiana	55.5	31	South Carolina	7	49
Iowa	36	42	South Dakota	53	35
Kansas	79	24	Tennessee (1) (2)	20	45
Kentucky (2)	3	51	Texas	41	40
Louisiana	36	42	Utah	69.5	26
Maine	100	16	Vermont	119	12
Maryland	100	16	Virginia (1) (3)	20	45
Massachusetts	151	6	Washington	142.5	9
Michigan	200	3	West Virginia	55	32
Minnesota	48	37	Wisconsin	77	25
Mississippi	18	47	Wyoming	60	28
Missouri (1)	17	48	Dist. of Columbia	100	16
Montana	170	4			
			U. S. Median	69.5	

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.

Tobacco Tax Collections by Month (FY 2003-2004)

	Cigarettes	Other Tobacco Products	Total
Jul 03	\$2,165,795	\$372,458	\$2,538,253
Aug 03	2,354,966	316,790	\$2,671,756
Sep 03	2,283,255	300,964	\$2,584,219
Oct 03	1,738,075	695,926	\$2,434,001
Nov 03	2,133,541	337,771	\$2,471,312
Dec 03	1,973,407	309,492	\$2,282,899
Jan 04	2,140,338	329,257	\$2,469,595
Feb 04	2,001,806	334,001	\$2,335,807
Mar 04	1,844,400	312,533	\$2,156,933
Apr 04	2,359,935	402,174	\$2,762,109
May 04	2,121,106	357,657	\$2,478,763
Jun 04	2,304,659	380,534	\$2,685,193
Total	\$25,421,283	\$4,449,557	\$29,870,840

Comparison of State Beer Excise Tax Rates (As of January 1, 2005)

State	Excise Tax Rates (\$ per gal)	Sales Tax Applied	Other Taxes
Alabama	\$0.53	Yes	\$0.52/gal. local tax
Alaska	1.07	n.a.	\$.35/gallon small breweries
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	0.93	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	0.16	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	0.28	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.

Alcohol Beverage Licenses by County and Type
(FY 2003-2004)

County	1 DAY SPECIAL EVENT BEER/WINE	1 DAY SPECIAL EVENT LIQUORS	1 DAY SPECIAL EVENT MINI BOTTLE	120 DAY 7 DAY WEEK OFF PREMISES BEER/WINE	120 DAY BREW PUB BEER/WINE	120 DAY BUSINESS MINI BOTTLE	120 DAY NON PROFIT PRIVATE CLUB MINI BOTTLE	120 DAY OFF PREMISES BEER/WINE	120 DAY ON PREMISES BEER/WINE	120 DAY RETAIL STORE LIQUOR	7 DAY WEEK OFF PREMISES BEER/WINE	ALCOHOLIC COOKING LIQUORS	BEER/WINE PRODUCER
ABBEVILLE	2	2				1		3	3				
AIKEN	69	16	3	1	1	6		5	10	3	37	10	
ALLENDALE	14	2											
ANDERSON	41	7	3			8	6	24	19	1		2	
BAMBERG	1							1					
BARNWELL	2	2					1	1	3				
BEAUFORT	122	17	9	2	1	22			27	1	12	17	
BERKELEY	26	5	1			2	3	5	11	5	15		
CALHOUN	1	1							3				
CHARLESTON	266	55	11	12		51		13	79	5	276	89	2
CHEROKEE	5	1						13	3				
CHESTER	9	4				1		2	5				
CHESTERFIELD	12	6	2				1	4	2				
CLARENDON	10	3				3	1	6	6	2			
COLLETON	25	23					1	1	4		2	2	
DARLINGTON	13	5						1	3	2			
DILLON	1							2	2				
DORCHESTER	12		10	1		5	1	1	9		28	5	
EDGEFIELD	31	4	2			1		1	1			2	
FAIRFIELD	3	2				1		5	3	1			
FLORENCE	19	8				5	3	11	14	2		1	
GEORGETOWN	21	14	4	3		6		4	11	2	96	22	
GREENVILLE	266	51	6			18	10	40	44	7		40	
GREENWOOD	12	5				1	1	6	6			7	
HAMPTON	7	4				1		1	4	2	6		
HORRY	127	29	6	9		47		12	62	7	241	14	1
JASPER	13	1				1		2	4	2			
KERSHAW	31	17	3			3		2	4	1		2	
LANCASTER	6	7				2	1	9	6	3			
LAURENS	32	9					1	5	2	4			
LEE	3		1					2	3	3			
LEXINGTON	47	9	11			6	3	13	16	1			
MARION	14	1	1			2		2	9				
MARLBORO	4	1					2	6	5				
MCCORMICK	3	2				1		2	2				
NEWBERRY	8	3				2		1	8				
OCONEE	12	4				3	1	10	6	1		1	
ORANGEBURG	31	14	2			2	1	6	9			2	
PICKENS	29	17						10	2				
RICHLAND	234	45	12			19	3	15	34	10		5	
SALUDA	3	1				1		2	1				
SPARTANBURG	109	24				8		13	11	3		3	
SUMTER	37	9				1	3	7	9	2			
UNION	34	20	16			1		4	2	1			
WILLIAMSBURG	5	3						1	6	2			
YORK	51	10				5	3	21	25	3		8	1
GRAND TOTAL	1823	463	103	28	2	236	46	295	498	76	713	232	4

Alcohol Beverage Licenses by County and Type

(FY 2003-2004)

BREW PUB BEER/WINE	BUSINESS MINI BOTTLE	FOOD MANUFACTURER	LIQUOR MANUFACTURER	LIQUOR PRODUCER REPRESENTATIVE	LIQUOR PRODUCER/ IMPORTER (OUTSIDE SC)	LOCAL OPTION PERMIT VALID TIME 2400- 0200/1000-2400	NON PROFIT PRIVATE CLUB MINI BOTTLE	OFF PREMISES BEER/WINE	ON PREMISES BEER/WINE	OUT OF STATE WINE SHIPPERS	PERMIT TO OPERATE BREWERY/W INERY	RETAIL STORE LIQUOR	WHOLSALE BEER/WINE DISTRIBUTOR	GRAND TOTAL
	5					1	1	32	19			7		76
1	64					138	23	123	172		4	33	2	721
	1							1	3					21
	70						38	198	176			28	4	625
	1					1		2	3			1		10
	2					1		1	4					17
	42			1		4368	1	2	67			3		4,714
	11					82	8	16	32			5	1	228
	1					1	5	13	25			3		53
3	497					14015	64	79	821		2	59	8	16,407
	2						3	21	12			1		61
	2						2	8	11			3		47
	1						3	9	9			1		50
	10					1	7	45	75			14		183
	16					186	16	56	80			12		424
	5						3	13	14			2		61
	6					1	1	9	18					40
	41					155	20	68	123			15		494
	6						2	20	17			4		91
	3						2	7	8			2		37
	17					0	9	20	52			6		167
	99					2802	15	32	185			20		3,336
1	254					1598	79	369	516		1	61	9	3,370
	33					1	26	79	99			14		290
	11					1	2	23	44			11		117
	152					14262	3	28	205			18		15,223
	10							47	31			7	1	119
	27						14	57	93			16		270
	16						16	95	74			11		246
	2						1	14	7			8		85
	1					1	5	16	46			13		94
	18			8		2567	7	29	45			5		2,785
	11						3	46	58			11		158
	3						9	38	57			7		132
	1							3	6			1		21
	3					1	1	6	20			1		54
	6					1	2	18	18			2		85
	40					249	23	117	180			33	1	710
	6			1		1	1	14	11			5		97
	66			9		7503	5	33	99			17		8,109
	1					1		3	2			1		16
	24					74	5	33	45			5		357
	20						29	111	134			26	2	390
	6						3	32	23			11		153
	9					1	6	42	107			19	1	202
	87			1	1	30	40	198	237		1	28	2	752
5	1709	0	0	20	1	48043	503	2226	4083	0	8	550	31	61,698

**Alcoholic Beverage License
Local Option Permit Counties and Municipalities
(FY 2003-2004)**

Counties:	LOP	7 Day Beer & Wine
BEAUFORT	YES	YES
CHARLESTON	YES	YES
GEORGETOWN	YES	NO
HORRY	YES	YES
LEXINGTON	YES	NO
RICHLAND	YES	NO
Cities:		
AIKEN	YES	NO
BLUFFTON	YES	YES
CHARLESTON DANIEL ISLAND	YES	YES
N CHARLESTON (CHARLESTON CTY)	YES	YES
N CHARLESTON (BERKELEY CTY)	YES	NO
N CHARLESTON (DORCHESTER CTY)	YES	NO
EDISTO BEACH	YES	YES
GOOSE CREEK	YES	YES
GREENVILLE	YES	NO
HILTON HEAD	YES	YES
PORT ROYAL	YES	YES
SANTEE	YES	NO
SPARTANBURG	YES	NO
SUMMERVILLE (CHARLESTON CTY)	YES	YES
SUMMERVILLE (BERKELEY CTY)	YES	NO
SUMMERVILLE (DORCHESTER CTY)	YES	NO
TEGA CAY	YES	NO
YEMASSEE	YES	YES

Assessed Property Values by School District

(For 2005 Index Year Based on 2003 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	\$17,702,160	\$1,025,021	\$318,240	\$8,491,359	\$10,438,039	2,666,679.00	\$10,356,090	\$1,185,084	\$4,957,710	\$246,735	\$57,387,117
Aiken	145,508,283	2,242,370	517,300	94,607,883	82,552,403	25,720,340.00	48,103,020	15,974,520	41,851,140	927,623	458,004,882
Allendale	3,507,690	1,049,620	466,400	2,244,350	2,864,745	122,720.00	6,356,510	615,690	5,171,310	29,761	22,428,796
Anderson 1	44,965,500	405,840	890	27,129,510	26,456,530	14,217,540.00	6,232,604	5,201,340	14,063,320	52,515	138,725,589
Anderson 2	16,277,530	440,690	10,000	9,014,280	9,866,635	2,368,030.00	6,091,351	1,909,890	5,532,390	27,815	51,538,611
Anderson 3	9,306,560	503,040	64,800	5,937,300	6,420,950	7,208,820.00	3,610,285	873,210	5,218,010	15,752	39,158,727
Anderson 4	22,885,730	456,620	10,220	23,012,930	11,947,490	14,747,160.00	4,062,386	1,444,490	4,575,740	36,064	83,178,830
Anderson 5	71,426,360	188,260	1,940	78,435,430	37,839,910	14,559,530.00	11,529,254	12,744,750	14,572,520	119,951	241,417,905
Bamberg 1	4,814,010	1,081,430	190,470	2,596,070	3,649,520	-	1,170,250	629,490	2,176,040	214,650	16,521,930
Bamberg 2	3,072,240	642,080	36,440	1,978,230	2,003,300	-	2,145,980	428,520	2,337,390	128,660	12,772,840
Barnwell 19	2,307,900	328,170	14,090	1,628,310	1,779,079	173,659.00	919,380	229,693	1,397,680	93,743	8,871,704
Barnwell 29	2,633,870	299,320	65,250	2,203,520	2,085,445	-	4,659,610	323,130	1,009,920	147,765	13,427,830
Barnwell 45	6,855,980	537,090	98,050	5,997,630	5,522,536	1,348,531.00	2,989,410	1,700,066	3,123,270	337,345	28,509,908
Beaufort	196,163,906	936,564	175,648	509,230,198	123,481,866	-	2,748,151	29,371,109	34,185,090	1,697,743	897,990,275
Berkeley	152,425,760	1,845,010	1,615,900	157,293,070	79,904,700	45,159,762.00	43,803,752	10,915,261	36,066,970	2,026,597	531,056,782
Calhoun	11,167,260	1,602,000	65,060	7,343,540	8,560,619	4,787,709.00	15,584,650	1,953,040	4,485,950	529,601	56,079,429
Charleston	507,263,110	1,848,100	626,160	831,790,040	387,719,396	24,299,138.00	44,831,940	69,705,863	74,657,000	1,632,886	1,944,373,633
Cherokee	42,454,790	794,260	151,050	34,887,710	22,751,955	21,346,716.00	29,392,920	5,919,500	15,474,240	798,226	173,971,367
Chester	23,957,770	1,197,690	496,940	14,291,500	13,301,300	7,683,250.00	21,384,300	3,876,340	12,129,590	583,160	98,901,840
Chesterfield	25,042,170	2,299,360	242,670	19,104,870	18,294,766	4,295,478.00	30,059,130	4,801,170	7,883,750	499,726	112,523,090
Clarendon 1	6,637,700	853,770	143,300	9,806,270	3,406,539	445,583.00	2,446,272	565,321	1,641,090	302,993	26,248,838
Clarendon 2	12,736,900	1,236,320	272,880	12,914,762	8,598,713	699,116.00	1,219,089	2,196,879	2,572,740	471,616	42,919,015
Clarendon 3	2,620,690	583,390	88,750	1,363,930	1,917,396	129,703.00	167,619	436,633	606,520	96,241	8,010,872
Colleton	23,938,820	4,131,030	1,670,200	44,133,370	19,071,297	8,642,745.00	6,520,610	3,808,520	10,618,490	1,034,112	123,569,194
Darlington	45,786,022	2,271,830	111,830	27,000,560	32,294,009	17,714,479.00	29,246,950	7,870,520	49,448,540	1,096,287	212,841,027
Dillon 1	2,571,580	717,750	46,560	1,355,300	2,017,600	-	623,690	358,780	779,820	86,411	8,557,491
Dillon 2	8,960,480	904,510	48,080	11,035,850	7,344,842	1,116,409.00	6,671,120	2,618,300	3,426,750	524,380	42,650,721
Dillon 3	3,365,700	685,970	243,230	2,563,920	2,758,332	726,400.00	2,423,510	688,600	1,175,140	141,399	14,772,201
Dorchester 4	8,433,140	1,204,280	282,680	12,972,100	7,316,580	1,119,110.00	12,327,390	1,259,320	5,229,740	131,480	50,275,820
Dorchester 2	89,602,540	346,580	358,270	65,893,620	47,153,935	12,477,020.00	15,170,030	5,496,180	11,667,670	670,580	248,836,425
Edgefield	17,855,780	1,589,640	401,150	9,788,720	11,514,919	115,327.00	7,946,656	1,406,330	6,332,970	65,810	57,017,302
Fairfield	17,428,494	1,506,097	851,731	16,659,747	10,251,250	-	2,656,910	3,207,263	68,488,690	734,805	121,784,987
Florence 1	85,870,664	3,210,667	386,706	86,448,406	58,308,572	18,957,232.00	29,207,367	19,635,844	17,619,390	1,250,015	320,894,863
Florence 2	4,034,397	1,239,959	181,235	1,977,469	3,090,446	274,308.00	963,118	363,870	1,505,000	50,747	13,680,549
Florence 3	11,166,115	1,987,345	98,449	9,995,884	8,987,157	6,421,191.00	10,389,338	2,535,886	3,721,310	140,023	55,442,698
Florence 4	3,889,067	1,055,449	8,258	3,119,520	3,142,766	3,246,435.00	875,291	662,628	1,262,230	50,179	17,311,823
Florence 5	3,240,127	685,421	66,547	2,170,430	2,934,916	1,068,979.00	3,928,965	455,074	921,350	44,904	15,516,713
Georgetown	84,173,161	1,650,463	1,825,131	163,007,337	40,620,247	1,575,334.00	33,454,623	7,352,090	8,098,240	924,301	342,680,927

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	515,845,200	1,546,170	2,730	435,252,757	248,885,300	121,147,148.00	151,242,750	93,074,220	84,322,995	6,805,075	1,658,124,345
Greenwood 50	47,149,325	721,305	155,733	50,908,995	30,264,111	6,138,441.00	23,109,800	8,536,856	8,297,569	676,677	175,958,812
Greenwood 51	4,023,155	195,762	18,813	2,178,156	3,012,590	1,775,700.00	1,584,390	312,838	1,750,330	322,143	15,173,877
Greenwood 52	6,542,521	244,267	53,495	6,694,746	4,151,644	32,524,626.00	13,046,690	239,520	3,434,990	257,137	67,189,636
Hampton 1	7,570,460	855,580	269,770	6,256,302	5,180,999	408,887.00	3,118,050	1,190,220	4,050,460	252,672	29,153,400
Hampton 2	3,024,990	694,670	164,360	2,388,181	1,955,994	518,153.00	886,370	984,590	2,476,360	113,611	13,207,279
Horry	234,993,686	4,137,752	773,754	648,287,724	186,336,459	15,101,753.00	18,311,080	46,793,590	34,182,750	2,512,537	1,191,431,085
Jasper	15,872,050	1,516,280	1,315,570	24,573,788	9,765,519	-	1,471,587	4,237,210	8,250,730	527,410	67,530,144
Kershaw	54,839,800	2,022,125	784,215	33,242,413	30,288,814	6,142,932.00	23,192,420	6,953,030	14,188,800	1,246,040	172,900,589
Lancaster	53,360,724	1,306,360	361,360	43,156,685	31,098,315	8,815,505.00	19,770,500	5,535,860	11,402,200	1,105,007	175,912,516
Laurens 55	26,147,720	723,170	94,370	19,373,441	17,145,014	1,732,005.00	11,471,370	4,927,670	8,615,490	819,920	91,050,170
Laurens 56	12,959,114	471,350	226,770	11,886,641	8,697,407	2,767,172.00	3,339,590	1,644,170	3,997,260	438,210	46,427,684
Lee	9,655,840	1,849,910	136,070	6,485,720	5,615,743	354,919.00	2,827,300	1,316,150	3,048,580	489,099	31,779,331
Lexington 1	108,484,780	1,007,970	10,380	54,600,940	56,439,820	17,213,180.00	12,040,670	8,395,010	18,346,690	559,812	277,099,252
Lexington 2	45,960,060	118,090	28,220	53,945,660	38,965,090	6,493,630.00	13,501,210	15,288,180	14,554,940	446,379	189,301,459
Lexington 3	10,234,360	542,060	53,680	8,581,740	6,324,680	36,000.00	2,876,170	1,600,990	4,164,200	118,155	34,532,035
Lexington 4	8,807,440	329,700	18,710	5,407,910	5,666,710	676,620.00	872,650	706,790	3,952,310	71,800	26,510,640
Lexington 5	129,663,000	271,470	10,580	77,118,420	56,949,570	554,510.00	6,490,780	8,778,760	24,404,110	624,145	304,865,345
McCormick	9,412,060	607,800	223,070	10,234,780	4,823,852	12,933.00	1,624,760	480,580	2,922,200	726,366	31,068,401
Marion 1	10,502,743	510,706	343,654	8,300,965	6,497,020	4,332,068.00	9,419,010	1,395,130	3,075,200	403,251	44,779,747
Marion 2	7,999,532	425,655	14,455	6,071,173	4,591,850	474,954.00	2,067,640	1,096,520	1,850,560	233,045	24,825,384
Marion 7	3,176,676	542,369	697,413	1,931,499	2,187,715	27,400.00	48,110	349,170	1,184,280	96,904	10,241,536
Marlboro	12,256,420	1,881,970	1,170,520	11,762,190	9,941,525	15,174,741.00	6,606,970	2,271,420	4,843,890	769,580	66,679,226
Newberry	24,710,390	1,763,450	631,100	21,804,170	16,816,170	5,367,299.00	10,957,910	4,897,570	9,306,450	790,520	97,045,029
Oconee	84,470,700	1,408,220	120,140	77,280,580	41,918,701	30,628,882.00	25,166,910	6,752,870	112,699,450	1,817,378	382,263,831
Orangeburg 5	34,948,296	1,854,092	317,214	39,034,368	18,304,672	2,873,633.00	27,889,000	10,421,960	8,638,544	923,833	145,205,612
Pickens	105,200,462	657,710	351,933	85,716,358	57,507,858	20,507,617.00	15,194,070	10,531,590	26,782,720	2,196,101	324,646,419
Richland 1	146,177,530	1,190,180	205,130	194,704,100	83,867,881	21,881,525.00	63,176,643	44,230,180	73,495,697	917,371	629,846,237
Richland 2	127,148,280	383,110	22,510	84,469,550	59,198,546	10,753,269.00	16,064,705	13,047,358	18,178,784	509,943	329,776,055
Saluda	9,447,140	1,273,050	147,270	8,273,040	7,151,170	91,040.00	2,590,970	747,830	2,806,920	569,810	33,098,240
Spartanburg 1	32,007,562	464,690	4,560	15,743,410	14,030,715	368,245.00	4,210,920	2,513,780	6,031,780	521,727	75,897,389
Spartanburg 2	52,607,360	333,110	6,220	29,661,897	25,103,845	3,190,023.00	11,616,610	3,986,530	8,548,335	1,062,404	136,116,334
Spartanburg 3	12,637,320	134,440	14,820	7,847,148	7,375,526	3,342,071.00	23,448,680	1,741,040	5,276,465	217,150	62,034,660
Spartanburg 4	13,087,780	371,300	24,690	7,042,399	7,065,398	1,475,135.00	5,841,280	1,263,170	5,064,685	244,591	41,480,428
Spartanburg 5	39,179,920	212,700	7,080	38,352,671	23,270,928	26,673,348.00	39,931,550	11,431,090	8,475,075	1,681,570	189,215,932
Spartanburg 6	59,349,720	288,880	31,800	58,660,229	30,579,473	13,740,573.00	36,947,950	14,564,760	12,018,019	1,410,805	227,592,209

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 7	55,454,944	36,780	3,390	58,834,284	26,611,171	258,436.00	13,748,150	14,682,230	15,589,091	981,636	186,200,112
Sumter 2	29,299,770	2,482,200	344,130	24,271,690	22,195,910	9,608,190.00	16,503,390	3,359,460	5,511,810	125,360	113,701,910
Sumter 17	40,725,560	121,060	2,850	36,698,570	23,331,320	393,730.00	10,829,020	8,580,120	8,961,100	123,170	129,766,500
Union	17,414,850	714,220	343,800	9,457,140	11,339,960	3,470,949.00	14,814,580	1,896,898	6,368,230	632,045	66,452,672
Williamsburg	15,023,822	3,874,550	1,045,753	13,208,616	14,215,201	15,681,477.00	5,870,150	3,845,545	7,670,813	1,170,490	81,606,417
York 1	23,205,166	648,792	154,251	13,208,797	13,120,313	1,134,681.00	7,018,520	1,997,820	9,936,852	125,754	70,550,946
York 2	38,056,578	251,060	30,479	21,093,105	16,639,453	886,129.00	4,581,040	1,949,445	143,894,300	450,699	227,832,288
York 3	97,389,797	303,288	50,411	78,192,037	50,358,123	9,527,781.00	53,163,159	14,231,620	12,925,088	582,340	316,723,644
York 4	52,096,638	48,464	33,736	36,147,323	21,593,152	13,015,661.00	14,272,810	6,585,825	7,351,252	249,319	151,394,180
Statewide Grand Total	\$4,216,071,993	\$90,053,219	\$23,319,861	\$4,830,517,433	\$2,508,923,221	\$703,300,221	\$1,230,088,735	\$634,820,707	\$1,303,039,166	\$55,675,202	\$15,595,809,758