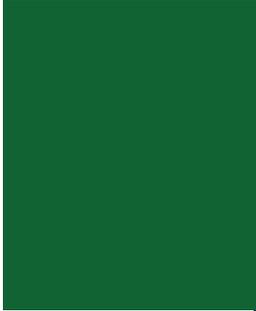


South Carolina Department of Revenue

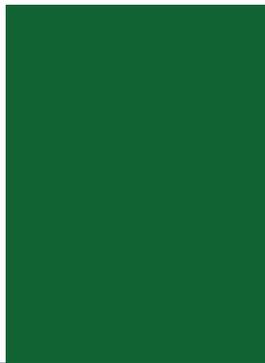


2004-2005

Annual Report

Governor Mark Sanford

Ray N. Stevens, Director



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Major Achievements

During FY 04–05, the Department of Revenue completed its fifth year of progress under its current strategic plan. Beginning September 8, 2005, the agency embarked on the next iteration of the strategic plan and annual business plan. The plan forces us to maintain a focus on our major goals and objectives.

A proposal was made 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 as well as providing for infrastructure enhancements including systems upgrades and expansion of our scan/imaging technology. With the Legislature's expectation of a return of an additional \$90 million in enforced collections, the Department studied and identified effective strategies. Achieving this goal meant excellence in planning and execution.

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 time and money for the agencies, businesses and taxpayers.

Nonfilers: Programs worked by Office Audit generated \$17,477,746 in collections for FY 04-05.

We continue to exchange information with the other Southeastern Association of Tax Administrators (SEATA) states on a monthly basis. We collected \$10,827 with 88 assessments issued for FY 04-05. We are also continuing to identify possible use tax non-filers through the U.S. Customs project. For FY 04-05 we issued 210 assessments and collected \$92,536. Our project of obtaining furniture delivery information from transportation companies in North Carolina continues. For FY 04-05 we issued 1,341 notices and collected \$346,272. A new program using information obtained from the US Coast Guard was implemented during the fourth quarter. We issued 160 and collected \$22,326.

The Nexus/Discovery Unit registered 285 taxpayers and collected \$8,450,735 for FY 04-05. This represents the most successful year in the unit's history. The unit contributed \$3,992,031 to the 9/90 effort. Projects worked this year include internal database crosschecks, regional and national information exchanges, internet research, field audit referrals, and other agency crosschecks. The unit continues to pursue out-of-state companies selling medical products and equipment. With our success in registering some of the largest furniture companies in North Carolina, we are currently working with the MultiState Tax Commission (MTC) on an agreement to register the remaining key companies.

Develop a systematic stakeholder feedback system: We continue to increase the number of taxpayers we reach by developing relationships with various associations or organizations to assist with marketing our taxpayer education seminars. Thus far, we have developed partnerships with the Internal Revenue Service, Hospitality Association, SC Manufacturing Alliance, SC Association of Nonprofit Organizations and many counties such as Lexington, Richland, Calhoun and Dorchester.

Much work has been done in coordinating our taxpayer education seminars. The Sales & Use Tax Seminar manual was revised for all of the 2005 seminars along with a separate manual for nonprofits. Our taxpayer education seminars have included speakers from the Social Security Administration, US Department of Labor, SC Manufacturing Extension Partnership & Women's Business Center, Internal Revenue Service and Department of Commerce.

Major Achievements

Our partners are a tremendous help in getting the information out to their respective industries. In 2005, we held a Sales & Use Tax Seminar for the construction, hospitality, manufacturing, nonprofit and retail industries. The Tax Seminar for manufacturers included property tax as well as sales & use tax issues. We also held multiple local tax workshops in the following counties: Lexington, Richland, Calhoun, and Dorchester. These workshops were held to inform the taxpayers of the new local tax that was implemented in their counties.

Free monthly Sales Tax Forms and Withholding Tax Forms Workshops were held with extremely positive responses from attendees. Our taxpayer assistance officers were a great marketing source for these workshops. These workshops were a factor in enhancing the public's perception of the DOR.

We provided instructors to the IRS' coordinated Small Business Tax Workshops. Both the IRS and the Employment Security Commission also provided instructors for these workshops that were held monthly at various locations in the state. An average of three workshops were held per month.

In addition to the partnerships already mentioned, we sponsored the Brownfields Remediation Seminar in association with the Realtors and Developers Association. This workshop provided information concerning this corporate credit to taxpayers. There were 93 attendees.

We continued to provide agency personnel as presenters and to assist in resolving taxpayer problems on-site with the Clemson University Tax Schools. The Tax Schools were held in six locations around the state including Spartanburg, Columbia, Florence, Mt. Pleasant, Clemson and North Charleston. We revised the DOR Clemson Tax School manual and sent it to Clemson University for printing. For the 2004 tax year, a total of 916 accountants and other tax professionals attended the Clemson Tax Schools.

The results of the latest Customer Satisfaction survey indicated that 90.7 percent of the time the agency met or exceeded expectations with service delivery. Paper refund cycle time statistics showed that the agency processed short form refunds in 23.35 days and long form refunds in 23.57 days. Of these processing times, seven days are included in those numbers to allow time for the check to be printed. For tax year 2004, direct deposit refund requests numbered 385,558. The amount of refunds deposited by the direct deposit method was \$284,482,143. Overall, individual income tax processing time was reduced again establishing yet another benchmark for the Department.

Upgrade our Technology Infrastructure: A number of projects have been initiated with either progress achieved and/or completed this year. They include:

- **SC-Business One Stop**, our one stop business registration partnership program – Completed implementation of first stage of SCBOS.
- **Data Warehouse** technology to identify uncollected revenues which consist of taxes due from non-filers, under reporters and failure to pay taxpayers.– On track with revenues now being collected and reported.
- **Update to IRM Strategic IT Plan & South Carolina Automated Tax System Replacement (SCATS)** - Completed draft and initiated SCATS replacement.
- **Scan Image System & Remittance Processing** - Completed system detail design and started programming the scanner, Viking data entry and FileNet quality assurance pieces.

Major Achievements

- **Upgrade of existing network wiring and switches** - Rewire is complete and all workstations and peripherals have been switched over to the new network.
- **"My Taxes" Web Portal – Universal Authentication** - Credit card processing was successfully migrated to DMV, and work has begun on bringing the full functionality in-house.
- **Motor Fuel EDI (Electronic Data Interchange)** - As of March 31, 2005 twelve suppliers and eleven terminals have been approved for filing thru Zytax.
- **DOR Learning Management System** - Integration and deployment of Ontrack to DOR is complete.
- **Disaster Recovery Plan** - Responsibility was turned over to Chief Financial Officer
- **SIC to NAICS code Conversion** - Complete and operational.

Governmental Enterprise Accounts Receivable Collections (GEAR): Currently we have 46 entities participating in GEAR. We made a GEAR presentation to the Association of Counties on August 22, 2005. Collections for GEAR for this fiscal year total \$2,442,678.80. Our debt set-off program continues to be an excellent collection tool for those entities who wish to participate in the program.

Obtain an Integrated Financial System - The Comptroller General's office and the Office of CIO have established a SAP implementation team to develop the statewide blueprint for implementing SAP (the replacement program to SABAR). Our Deputy Director serves on the Executive Committee for this project. DOR is scheduled for implementation of the SAP financial program beginning in September 2006 and goes live on the system by the end of FY07. Accounting and Procurement personnel are involved in the implementation blueprint development and are attending workshops on this process. The FY06 Executive Budget Requests were required to be developed in an Activity Based format and the Governor's office is developing the budget using a zero based process. Accounting was assigned to a Budget Results Team and helped develop the FY06 Executive Budget. They have been assigned to the FY07 Budget Results team as well.

Drive the state's one-stop registration project - South Carolina Business One Stop (SCBOS): Our enterprise initiative South Carolina Business One Stop (SCBOS), with our partners, the SC Secretary of State's Office, Employment Security Commission, Department of Health and Environmental Control, and Department of Labor, Licensing, and Regulation, went live on March 7, 2005. This new website, www.scbos.com, has a new look and feel, and a new logo. The business information and links to other local, state, and federal agencies were incorporated to the new site. A link was created from the myscgov.com website to SCBOS. Users now have the ability to register, or reserve an entity name with the SC Secretary of State's office. The announcement of the new site was made via a press conference with the participating agencies, with the Secretary of State making the "go live" announcement. The Employment Security Commission filmed the press conference and featured the new site in their June TV show, Carolina Works. Carolina Works spotlighted the site and showed interviews from the participating agency heads.

SCBOS is a great benefit to businesses in that it increases their productivity. A study in 1998 revealed a business averaged 47 hours to register and obtain proper licensing. There are approximately 10,000 new businesses opened in South Carolina each year. At a business cost of \$15 per hour times 47 hours times 10,000 businesses, an annual business cost would be over \$7,000,000. From the launch date of SCBOS through June 30, 2005 it is estimated that SCBOS has saved its users 12.2 man years and \$372,945, with a projected annual business savings of 47.2 man years and \$1,440,000.

Workforce planning: Data was gathered to determine critical needs for workforce planning strategies. Work areas where the greatest number of TERI employees and five-year retirement eligible employees are employed were identified. We have prioritized and coordinated efforts with the work areas. Research was conducted on competencies and competency development.

Major Achievements

The DACUM (Develop a Curriculum) job analysis process is being used, allowing us to develop more in-depth job analysis for career path and competency development plans and as the basis for a training plan for new employees.

Another component of our workforce planning efforts was preparing the employees who are on TERI or eligible for retirement. A seminar for TERI employees was held with 54 people attending. A representative from Deferred Compensation presented options TERI participants will have once they finish the program. A Pre-Retirement seminar was held with the State Museum and Confederate Relic Room also invited to attend. The seminar targeted the 142 DOR employees who will be eligible to retire in the next five years. Over 60 people registered for the program which had speakers from the SC Retirement System, Deferred Compensation, SC Insurance Office, Social Security as well as a financial planner.

Tax Law Training: Our major focus continued to be the 9/90 project with the training and development of quick reference guides, e-learning modules and courses that were used in the instruction of the 77 new employees hired. A Tax Law Education Calendar was developed and sent to all employees during December.

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 in "3 clicks or less."

During this fiscal year e-learning modules were developed for: Introduction to SCATS (South Carolina Automated Tax Systems), BTR (Business Taxpayer Registration), TAS (Taxpayer Accounting System), Tax Processing Systems, ARMS (Automated Receivables Management System), and ACS (Automated Collections System.) E-learning modules were also drafted for the South Carolina Business One Stop system. These modules were completed and published on the SCBOS website. An overview of SCBOS was developed in an e-learning format and was copied to CDs for distribution for media/marketing purposes.

Leadership Development: Leadership development continues to be a strategic issue with the agency. Another session of the Leadership for Results program, launched in 2003, began in January and met once a month through December of 2005. The session had a total of 40 people with representation from all agency departments as well as two participants from GC Services, one of our collection contractors whose offices are housed in our building. A total of 80 employees have now attended this program whose goal is to develop leaders at all levels of the agency.

Continuing education for the 03-04 Leadership for Results group was held. A Situational Leadership class was held in December. A total of 42 employees from the Leadership for Results class as well as supervisors and managers attended this program.

This year the agency had seven employees enrolled in the Certified Public Manager (CPM) program's Class of 2006 in addition to the six employees currently enrolled (Class of 2005). DOR now has 20 graduates of the program. In addition, employees in our Human Resource Planning & Development section are participating in a new program offered through the Budget & Control Board aimed at improving the skills of HR related personnel.

DOR Electronic Encyclopedia: The development of DOREE (Department of Revenue Electronic Encyclopedia) continued throughout the year. E-learning modules developed were Introduction to SCATS (South Carolina Automated Tax Systems), BTR (Business Taxpayer Registration), TAS (Taxpayer Accounting System), Tax Processing Systems, ARMS (Automated Receivables Management System), and ACS (Automated Collections System). An e-learning module was also developed entitled "Sales Tax Form Tutorial." This module was based on the instructor-led taxpayer education workshop. The "Sales Tax Form tutorial" was published on the DOR website as an on-line learning program for taxpayers.

Taxpayers' Bill of Rights

Employee Recognition and Satisfaction: Director's lunches were a popular recognition method. During the fiscal year thirteen lunches were hosted with 116 employees recognized.

Additionally, with the successful progress of the 9/90 collection initiative, pizza lunches were provided to all Columbia Mills Building personnel during February and March. Taxpayer Service Centers also held employee recognition events for their efforts in accomplishing the collection goals. The year 2005 marks the agency's 90th birthday. Therefore, June 22, 2005 was scheduled for the DOR Employee Recognition Event to celebrate our 90 years plus the collection of the more than \$90 million additional dollars required by the General Assembly. All types of memorabilia from the past were showcased during this event. A barbeque lunch with birthday cake was provided to all employees.

Key Strategic Goals – Our strategic plan focuses our efforts in four Key Result areas with associated strategies. The Department began a comprehensive review of our five year plan.

TAXPAYERS' BILL OF RIGHTS

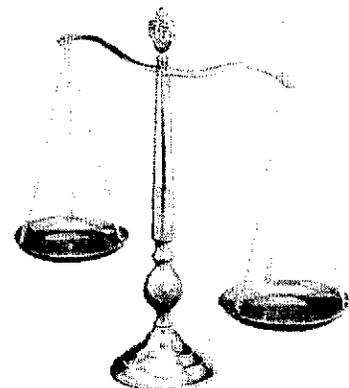
The Taxpayers' Bill of Rights gives you certain rights when dealing with the South Carolina Department of Revenue.

You have the right to:

- Apply for relief or assistance from the Taxpayers' Rights Advocate within the South Carolina Department of Revenue. The Taxpayers' 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.
- Request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Prompt, courteous service from us in all your dealings with the Department of Revenue.
- Request and receive written information guides, which explain in simple and non-technical language the appeal procedures and your remedies as a taxpayer.
- Receive notices that contain a description of the basis for and identification of amounts of any tax, interest and penalties due.

For additional information about the Taxpayers' Bill of Rights, contact the Taxpayers' Rights Advocate:

Phone: (803) 898-5444
Mail: Taxpayers' Rights Advocate
SC Department of Revenue
PO Box 125
Columbia, SC 29214



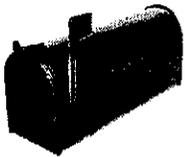
Contact DOR

Need assistance? Contact the South Carolina Department of Revenue
Monday-Friday between 8:30 am - 5:00 pm. Or visit us online anytime at www.sctax.org.



Contacting DOR by Telephone:

- Income Tax Refunds (24-hour): (803) 898-5300
- Forms by Fax (24-hour): (800) 768-3676
- Sales Tax: (803) 898-5918
- Withholding Tax: (803) 898-5918
- Tax Topics: (803) 898-5280 in Columbia or (800) 763-1295
- Pay Assessments/Warrants with credit card: (803) 898-5075
- If calling in regards to a notice, please keep in mind that each notice includes the appropriate contact's telephone number.

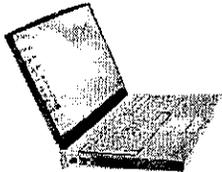


Contacting DOR by Mail:

When sending mail to DOR, please remember to:

- Use the labels included with your forms packet
- Use the address/nine-digit ZIP code listed on any notice you receive from DOR

Main Address:
SC Department of Revenue
PO Box 125
Columbia, SC 29214



Online Information and Services Available at www.sctax.org:

- File and pay taxes
- Register your business, change address or close accounts
- Check on the status of your refund
- Download forms, publications and much more

TAXPAYER SERVICE CENTERS

Charleston:
3 Southpark Circle
Suite 202
Charleston, SC 29407
Phone: (843) 852-3600

Florence:
1452 West Evans Street
PO Box 5418
Florence, SC 29502
Phone: (843) 661-4850

Myrtle Beach:
1330 Howard Parkway
PO Box 30427
Myrtle Beach, SC 29588
Phone: (843) 839-2960

Columbia:
301 Gervais Street
PO Box 125
Columbia, SC 29214
Phone: (803) 898-5000

Greenville:
211 Century Drive
Suite 210-B
Greenville, SC 29607
Phone: (864) 241-1200

Rock Hill:
454 South Anderson Road
Business & Technology Center
Suite 202
PO Box 12099
Rock Hill, SC 29731
Phone: (803) 324-7641

Additional DOR Locations



Other locations where you can meet in person with a DOR representative:

AIKEN

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

ANDERSON

107 S. Main Street, Rm. 111
Mondays Only
8:30 am – 12:00 pm and
1:00 pm – 5:00 pm
(864) 260-4347

BARNWELL

Barnwell County Annex Bldg
1st & 3rd Monday of Each Month
8:30 am – 12:30 pm
(803) 541-1031

BENNETTSVILLE

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

CAMDEN

Kershaw County Administration
Bldg, Rm. 190
515 Walnut Street
2nd Wednesday of Each Month
9:00 am – 12:00 pm
(803) 425-1500

CHESTER

Chester County Courthouse
140 Main Street
2nd Thursday of Each Month
9:00 am – 12:00 pm
(803) 581-6268

DILLON

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

GAFFNEY

Cherokee County Administration Bldg
210 N. Limestone Street
2nd Tuesday of Each Month
9:00 am – 12:00 pm
(864) 487-2766

GEORGETOWN

Georgetown County Courthouse
County Delegations Office
715 Prince Street
Mondays Only
9:00 am – 12:00 pm
(843) 546-2043

GREENWOOD

233 Park Plaza
(Next to Greenwood Courthouse)
Thursdays Only
9:00 am – 12:00 pm
(864) 943-1545

KINGSTREE

Williamsburg County Courthouse
2nd Floor
125 West Main Street
2nd Wednesday of Each Month
9:00 am – 12:00 pm

LANCASTER

Old County Jail Building
208 W. Gay Street
Tuesdays Only
8:30 am – 12:00 pm
(803) 283-2169

LAURENS

County Judicial & Services Complex
100 Hillcrest Square
2nd Tuesday of Each Month
1:30 pm – 4:30 pm
(864) 270-6294

MCCORMICK

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

ORANGEBURG

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

SUMTER

115 Harvin Street, Rm. 609
2nd Wednesday of Each Month
9:00 am – 12:00 pm
(803) 773-7812

UNION

Old Jail Building
210 West Main Street
2nd Wednesday of Each Month
1:00 pm – 4:30 pm
(864) 270-6284

WALHALLA

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

ADDITIONAL RESOURCES:

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

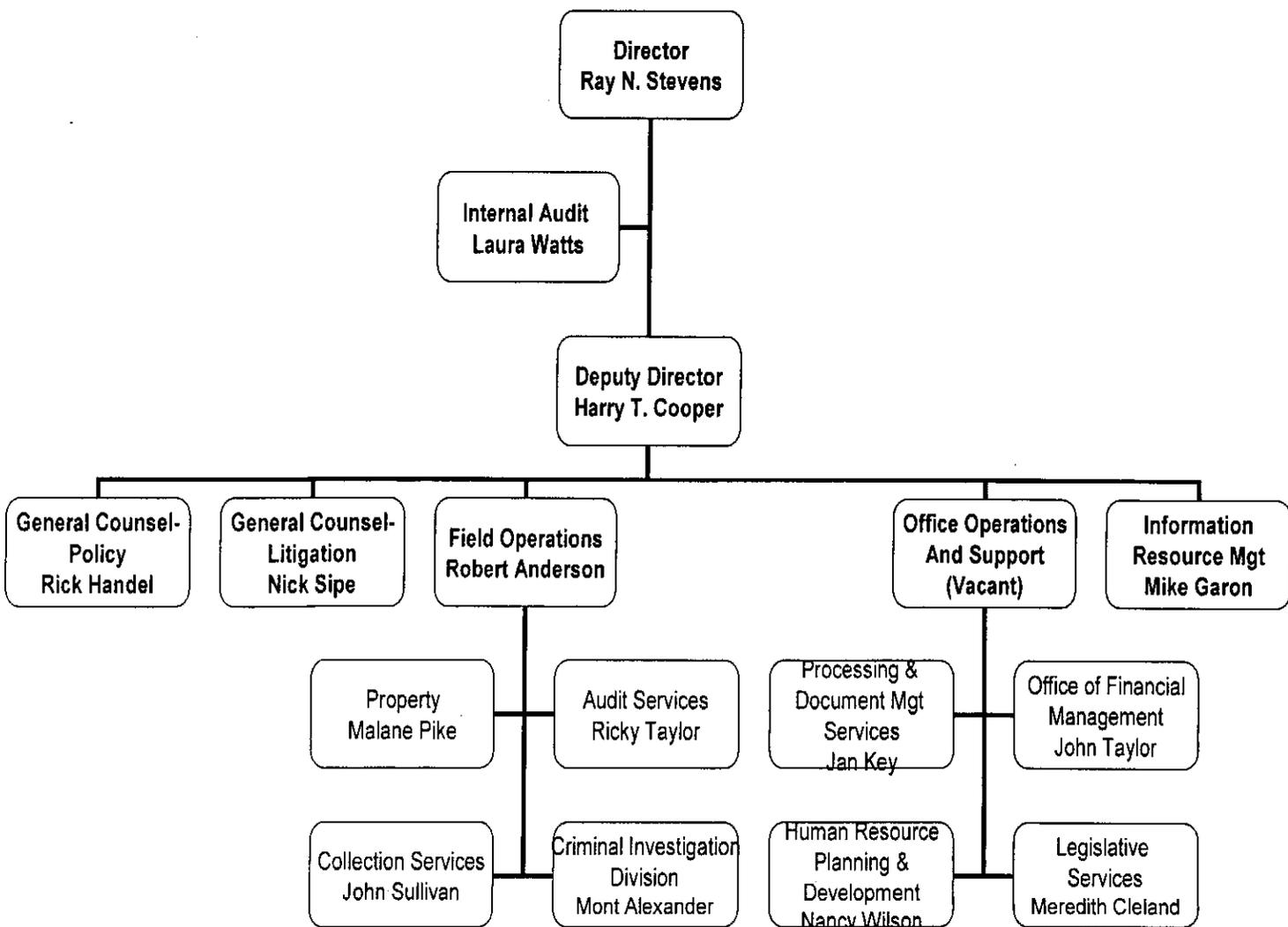
All Balance Dues
Taxable Processing Center
PO Box 101105
Columbia, SC 29211-0105

Federal/IRS Returns
Internal Revenue Service Center
Atlanta, GA 39901

Mission and DOR Administration

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;
- 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.



DOR Responsibilities

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

FIELD OPERATIONS

Audit Services

- 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

Criminal Investigations Division

- 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

Collection Services

- 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

DOR Responsibilities

- 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

Property

- 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

OFFICE OPERATIONS AND SUPPORT

Office of 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 Resource Planning and Development

- Maintains employee personnel files and 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

DOR Responsibilities

- 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

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

Processing and Document Management Services

- Receives and processes all paper returns and payments submitted to the Department
- Manages all mail received by and sent from the Department
- Oversees the destruction of confidential material and security check on suspicious mail
- Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for most taxes administered by the Department

DOR Responsibilities

- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration (BTR) database
- Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations
- Administers all electronic return filing and payment programs within the Department
- Archives all documents received by the Department and administers the retention program
- Administers the withholding Job Development Credit program
- Administers the bad check processing program
- Administers CP2000 and RAR federal matching program
- Administers all forms development, design and approval of vendor forms, etc. and responds to requests for copies of forms
- Responds to all requests for copies of returns by taxpayers and their representatives
- Administers the general certificate of compliance program and the lottery compliance program
- Provides training for various taxpayer groups
- Researches records for subpoena requests

GENERAL COUNSEL—LITIGATION

- 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 and 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 regulatory matters and revenue matters
- Reviews proposed policies, regulations, and legislation dealing with regulatory matters and revenue 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 publications and presentations

GENERAL COUNSEL—POLICY

- 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

DOR Responsibilities

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 the Department of Revenue's Business Tax Guide. A copy of the complete publication can be found at www.sctax.org.

In South Carolina, most taxes are administered, collected and distributed through DOR. For other taxes, such as local property taxes, DOR is involved administratively in valuation and administration, but the taxes are assessed and collected at the local level.

Below, you'll find that the descriptions are organized by the major state taxes and then followed alphabetically by the other state level taxes administered by DOR. At the end is a discussion of the property tax assistance the DOR provides to local governments.

SALES AND USE TAXES

SALES AND USE TAX

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina or on which no sales tax has been paid.

The statewide sales and use tax rate is 5%. Counties may impose an additional 1% local option sales and use tax and 1% special local taxes if voters in that county approve the tax. Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

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 04-05 Collections:	\$2,893,526,706

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.

Taxes Administered by DOR

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircraft, motorcycles, trailers or semi-trailers pulled by a truck tractor, horse trailers, recreational vehicles and certain self-propelled light construction equipment. The \$300 maximum tax also applies to the sale of musical instruments and office equipment sold to religious organizations.

Use Tax

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. Businesses that make non-taxed purchases out of state, report and pay the use tax on their monthly sales and use tax return, State Sales and Use Tax Return, form ST-3. Individuals that make non-taxed purchases out of state should report and pay the use tax on their Individual Income Tax Return (SC 1040) or the UT-3 form (Use Tax).

If the amount of the sales or use tax paid in the other state is less than the amount of use tax imposed, the purchaser will pay the difference. The same rules for sales tax also apply to use tax.

ACCOMMODATIONS TAX

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

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 04-05 Collections:	\$36,774,136

CASUAL EXCISE TAX

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.

Enacted:	1982
Statute:	§§12-36-1710 to 12-36-1740
Rate:	5%
Distribution:	80% General Fund; 20% Education Improvement Act
FY 04-05 Collections:	\$19,006,632

Taxes Administered by DOR

LOCAL SALES & USE TAX

Twenty-seven counties in South Carolina impose an additional 1% local option sales and use tax.

Enacted:	1991
Statute:	§§4-10-20 et. Seq.
Rate:	1%
Distribution:	71% Property Tax rollback; 29% Counties/Municipalities
FY 04-05 Collections:	\$175,191,753

LOCAL CAPITAL PROJECTS SALES TAX

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.

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 referendum
FY 04-05 Collections:	\$49,555,546

LOCAL TRANSPORTATION SALES TAX

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

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 referendum
FY 04-05 Collections:	\$2,613,909

Taxes Administered by DOR

LOCAL SCHOOL DISTRICT SALES TAX

The legislature has approved a local school district tax to be voted upon in specific counties. The authorized counties with a local school district tax imposed consist of: Cherokee, Chesterfield, Clarendon, Darlington, Jasper and Lexington Counties. The tax is used for school construction and improvements.

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 referendum
FY 04-05 Collections:	\$21,753,567

INCOME TAXES

INDIVIDUAL INCOME TAX

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

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

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	2.5% to 7%
Distribution:	State General Fund
FY 04-05 Collections:	\$2,896,747,286

Taxes Administered by DOR

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 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

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.

Enacted:	1995
Statute:	Title 12, Chapter 10
Rate:	2% - 5% of withholding
Distribution:	Credit to Qualified Taxpayers
FY 04-05 Credits Paid:	\$58,348,080

CORPORATE INCOME TAXES

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

Enacted:	1927
Statute:	§12-6-530
Rate:	5%
Distribution:	State General Fund
FY 04-05 Collections:	\$249,638,090

Taxes Administered by DOR

CORPORATE LICENSE FEE

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.

Enacted:	1927
Statute:	§§12-20-10 to 12-20-175
Rate:	\$1 per \$1,000 in capital stock and paid in surplus minimum \$25 annual license fee
Distribution:	State General Fund
FY 04-05 Collections:	\$75,317,625

OTHER TAXES AND LICENSES ADMINISTERED BY DOR (LISTED ALPHABETICALLY)

ADMISSIONS TAX

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.

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 goes to State General Fund
FY 04-05 Collections:	\$29,442,175

Taxes Administered by DOR

AIRCRAFT TAX

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.

Enacted:	1976
Statute:	§§12-37-2410 to 12-37-2490
Rate:	Assessment based on average state-wide millage rate
Distribution:	State General Fund
FY 04-05 Collections:	\$5,159,369

ALCOHOLIC LIQUOR TAX AND LICENSE

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

A \$200 filing fee must be submitted with the application.

The license fees are:

Manufacturer's License:

Wholesaler's License:

Retailer's License:

Business Mini-Bottle License:

Nonprofit Organization Mini-Bottle License:

Business/Nonprofit Organization Cooking License:

Sunday Local Option Permit:

OR

Sunday Local Option Permit:

Registered Producer's Certificate of Registration:

Producer Representative's Certificate of Registration:

24-hour Mini-Bottle License for Nonprofit Functions:

24-hour Nonprofit Organization License to Sell from Large Bottles:

Enacted:	1935
Statute:	Title 61 Chapter 33 of Title 12
Rate:	See Below
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 04-05 Collections:	\$59,854,057

\$50,200 every two years

\$20,200 every two years

\$1,400 every two years

\$1,700 every two years

\$1,700 every two years

\$250 every two years

\$200 per Sunday

\$3,050 for 52-week period

\$400 every two years

\$250 every two years

\$35 per day

\$35 per day

Taxes Administered by DOR

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

Excise Tax:	
Per 8 ounces of alcohol	\$0.17
Per liter	\$0.71825
Standard case (wholesalers)	\$1.81
Standard case (payable by retailers to wholesalers)	\$2.99
Standard case (additional tax paid by wholesalers)	\$0.56
Surtax	9%

BEER AND WINE TAX AND LICENSE

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

New businesses must pay a \$300 filing fee with the license application in addition to the appropriate license fees:

Enacted:	1933
Statute:	Title 61 Chapter 21 of Title 12
Rate:	See Below
Distribution:	State General Fund; Revenue for seven day permits to local governments
FY 04-05 Collections:	\$96,835,214

License Fees

<ul style="list-style-type: none"> ▪ Wholesalers ▪ Retailers ▪ Certificate of Registration for Breweries and Wineries ▪ Winery/Brewery Application ▪ If a winery uses its own grapes and located in South Carolina ▪ Special Functions/Fair permits ▪ 7-day beer and wine retail permits ▪ 7-day beer and wine retail permits for businesses which close on Saturday for religious reasons ▪ Brew pubs ▪ Temporary beer and wine permits 	<p>\$2,200 every two years</p> <p>\$600 every two years</p> <p>\$400 every two years</p> <p>\$400 every two years</p> <p>\$400 every two years</p> <p>\$10 daily up to 15 days</p> <p>\$2,200 every two years</p> <p>\$700 every two years</p> <p>\$2,200 every two years</p> <p>\$25 for up to 120 days</p>
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Taxes Administered by DOR

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 \$.02535
- Additional tax per liter \$0.05

BANK TAX

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.

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY 04-05 Collections:	\$28,823,223

BINGO TAX

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

Enacted:	1982
Statute:	§§12-21-3910 to 12-21-4295
Rate:	\$0.10 \$0.04 (Class C) \$0.05 (Class F)
Distribution:	See Below
FY 04-05 Collections:	\$9,656,280

Taxes Administered by DOR

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 dabbed on paper.

The tax rate on Bingo in South Carolina is generally 10% of each dollar of face value of each card sold. Approximately 4.29% of the gross amount of cards sold goes back to the sponsoring charity in the form of a distribution made by the Department of Revenue. These distributions are required by statute and are done on a monthly basis.

The S.C. Bingo Law requires the Department of Revenue to make specific allocations of revenue collected from Bingo to other state agencies.

Disbursement of revenues from bingo §12-21-4200 are as follows:

- The first \$948,000 must be deposited monthly in twelve equal amounts into "Division on Aging Senior Citizen Centers Permanent Improvement Fund."
- 7.05% to be deposited into an account for the Division on Aging, Office of the Governor. This amount must be allocated to each county for distribution in home community services for elderly as follows:
 - 50% of funds divided equally among the forty-six counties.
 - The remaining 50% must be divided based on percentage of the county's population age sixty and above in relation to the total state population using the latest report of the U.S. Bureau of the Census.
- 20.08% to be deposited in a separate fund for Parks & Recreation Development Fund.
- 72.15% deposited with the Treasurer's Office into the General Fund. The first \$131,000 of these funds must be transferred to the Commission on Minority Affairs.

Taxes Administered by DOR

BUSINESS LICENSE TAX ON TOBACCO

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 the 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.

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	\$0.07/pack of 20; 5% of manufacturer's price for all other tobacco products
Distribution:	State General Fund
FY 04-05 Collections:	\$29,927,206

PRIVATE CARLINES PROPERTY TAX

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.

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 04-05 Collections:	\$2,453,779

COIN-OPERATED DEVICES

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.

Enacted:	1939
Statute:	Title 12, Chapter 22 Section 12-21-2720
Rate:	See Below
Distribution:	State General Fund
FY 04-05 Collections:	\$1,865,604

Taxes Administered by DOR

The owner/operator's license tax is:

- Type 1 machines: \$50
- Type 2 machines: \$200
- Type 3 machines: \$2,000
- Billiard and other tables: \$2,000

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

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, \$3.50;

Enacted:	1993
Statute:	§§12-21-5010 to 12-21-6050
Rate:	See Below
Distribution:	State General Fund
FY 04-05 Collections:	\$921

- On each gram of controlled substance, or portion of a gram, \$200;
- On each fifty dosage units of a controlled substance that is not sold by weight, or portion of fifty dosage units, \$2,000.

Taxes Administered by DOR

DEED RECORDING FEE

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.

Enacted:	1923
Statute:	§§12-24-10 to 12-24-150
Rate:	See Below
Distribution:	\$1 — State General Fund
	\$0.10 — Heritage Land Trust
	\$0.20 — SC Housing Trust
	\$0.55 — County General Fund
FY 04-05 Collections:	\$86,578,222

DRY CLEANING FACILITY REGISTRATION FEES AND SURCHARGES

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

Enacted:	1995
Statute:	§§44-56-410 to 44-56-495
Rate:	See Below
Distribution:	Special fund for environmental cleanup from dry cleaning operations
FY 04-05 Collections:	\$1,293,910

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.

Taxes Administered by DOR

ELECTRIC POWER TAX

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.

Enacted:	1931
Statute:	§§12-23-10 to 12-23-130
Rate:	\$0.0005
Distribution:	State General Fund
FY 04-05 Collections:	\$25,565,783

EMERGENCY SERVICES — 911 — USER FEE

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, \$0.60 for on-going costs.
- Tier III - more than 100,000 access lines - \$0.75 for start-up costs, \$0.50 for on-going costs

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

Enacted:	1931
Statute:	Chapter 47 of Title 23
Rate:	See Below
Distribution:	39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor
FY 04-05 Collections:	\$3,269,213

ESTATE TAX

NOTE: EFFECTIVE 2005, THE ESTATE TAX IS REPEALED.

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.

Enacted:	1922
Statute:	Title 16, Chapter 12
Rate:	Credit for state death taxes paid shown on federal return.
Distribution:	State General Fund
FY 04-05 Collections:	\$19,101,132

Taxes Administered by DOR

FOREST RENEWAL & FOREST PRODUCT ASSESSMENT TAXES

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.
\$0.50 per 1,000-board ft.
- Softwood products measured in cords
\$0.25 cents per cord
- Hardwood products measured in board ft.
\$0.25 per 1,000-board ft.
- Hardwood products measured in cords
\$0.07 cents per cord

Enacted:	1922
Statute:	§§48-28-10 to 48-28-100 and §§48-30-10 to 48-30-80
Rate:	See Below
Distribution:	Forest Renewal Fund
FY 04-05 Collections:	\$826,893

INDIGENT HEALTH CARE — HOSPITAL TAX

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.

Enacted:	1989
Statute:	§§12-23-810 to 12-23-840
Rate:	Based on the total expenditures of each hospital as a percentage of total hospital expenditures state-wide.
Distribution:	Medical Expansion Fund
FY 04-05 Collections:	\$50,224,647

Taxes Administered by DOR

LOW-LEVEL RADIOACTIVE WASTE TAX

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.

Enacted:	1983
Statute:	Title 46, Chapter 48
Rate:	\$235
Distribution:	First \$2 million - Barnwell County
	Balance—Nuclear Waste Disposal Re- ceipts Distribution Fund
FY 04-05 Collections:	\$24,805,805

MOTOR FUEL TAX

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.

Enacted:	1922
Statute:	§§12-28-110 to 12-28-2930
Rate:	\$0.1675/gallon
Distribution:	\$0.16 — Department of Transportation
	\$0.005 — Environ- mental Impact Fee
	\$0.0025 — Petroleum Inspection Fee
FY 04-05 Collections:	\$504,853,640

RETAIL LICENSE FEE

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 \$20 at the time of application. This license may be used only for one location at a time.

Enacted:	1951
Statute:	§12-36-510
Rate:	\$20 or \$50 at time of application
Distribution:	State General Fund
FY 04-05 Collections:	\$927,746

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.

Taxes Administered by DOR

SAVINGS AND LOAN TAXES

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. 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.

Enacted:	1957
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of net income
Distribution:	State General Fund
FY 04-05 Collections:	\$2,780,596

SOLID WASTE EXCISE TAX

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.

Enacted:	1991
Statute:	§§44-96-120 to 44-96-235
Rate:	\$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good
Distribution:	Solid Waste Management Fund (to local governments)
FY 04-05 Collections:	\$8,475,631

TELEPHONE SERVICE TAX (900/976)

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.

Enacted:	1997
Statute:	§12-36-2645
Rate:	10%
Distribution:	State General Fund
FY 04-05 Collections:	\$549,186

Taxes Administered by DOR

LOCAL GOVERNMENT PROPERTY TAX ASSISTANCE

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 0.75% per year starting in 2002, to a level of 6% by 2007.)

Taxes Administered by DOR

BUSINESS PERSONAL PROPERTY

All businesses assessed by the Department of Revenue are required to file an annual business personal property tax return with the Department. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation.

Enacted:	1962
Statute:	§12-37-710
Rate:	Local Millage
Collection/Distribution:	Local Governments
FY 04-05 Collections:	(Local)

MOTOR CARRIER PROPERTY TAX

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.

Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 04-05 Collections:	\$14,575,621

South Carolina Department of Revenue Agency Budget FY 2004-2005

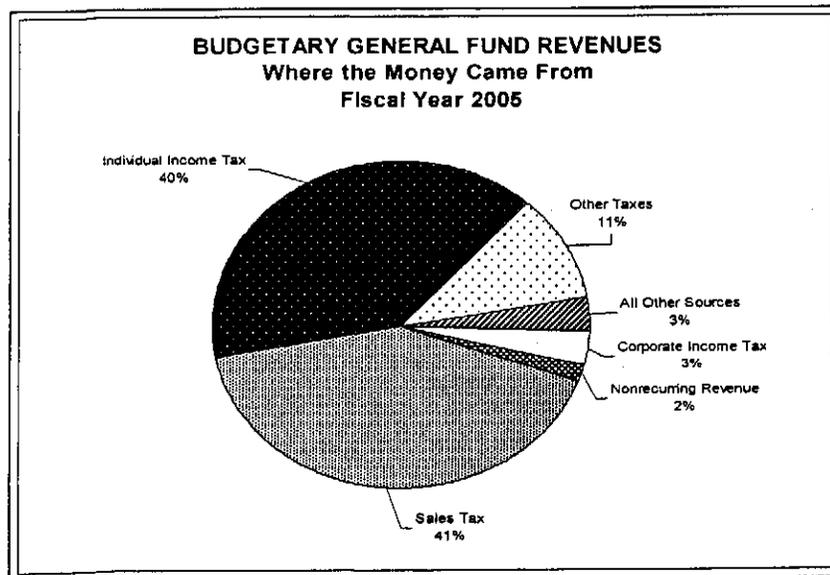
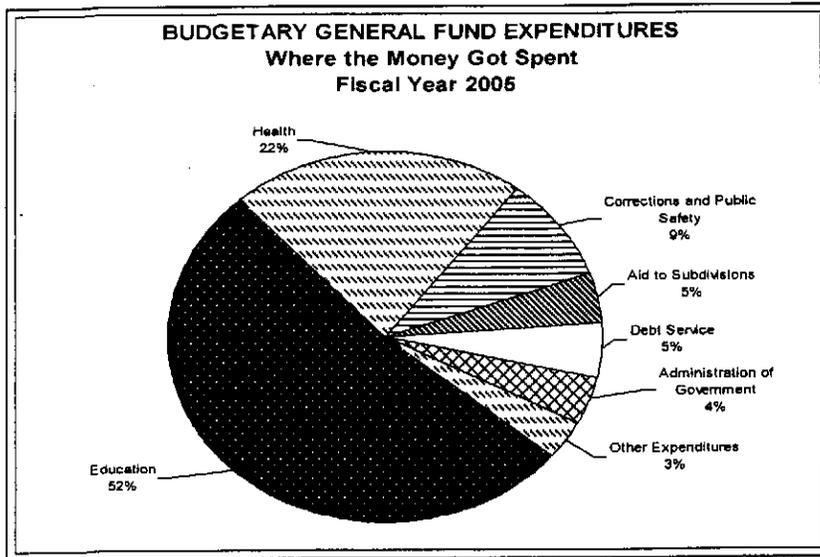
Major Object Classification	General Fund Appropriations	Other Funds Appropriations	Total Appropriations	Total Expenditures	Balance
Personal Services	\$26,350,691	\$1,331,722	\$27,682,413	\$23,993,611	\$3,688,802
Contractual Services	2,316,410	6,976,986	9,293,396	8,753,799	539,597
Supplies & Materials	697,160	2,788,386	3,485,546	3,479,731	5,815
Fixed Charges & Contributions	1,066,951	2,156,552	3,223,503	3,170,596	52,907
Travel	379,648	474,165	853,813	817,502	36,311
Equipment	1,057,110	286,318	1,343,428	1,256,473	86,955
Permanent Improvements	69,000	151,877	220,877	220,877	-
Employer Contributions	7,615,968	228,020	7,843,988	6,788,385	1,055,603
Purchase of Evidence	1,168	37,000	38,168	37,424	744
Other	4,347	245,775	250,122	5,080	245,042
Total	\$39,558,453	\$14,676,801	\$54,235,254	\$48,523,478	\$5,711,776

General Fund Appropriation carried forward to FY06 :	\$3,855,804
General Fund Appropriation lapsed FY05:	84,976
Other funds carried forward to FY06:	\$3,393,120

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 General Fund Revenues and Expenditures FY 2004-2005

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled \$5,185,298,657 for fiscal year 2004-2005. The Department of Revenue (DOR) collected 93% 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, 2005

**South Carolina Department of Revenue
Fiscal Year Revenue Collections by Type**

Revenue Source	FY 2003-04	FY 2004-05	Difference (\$)	Change (%)
General Fund Revenues:				
Sales And Use Tax	2,168,153,156	2,307,992,576	\$139,839,420	6.45%
Casual Excise Tax	20,398,998	18,942,393	(\$1,456,605)	-7.14%
Net Individual Income Tax**	1,973,608,196	2,226,992,661	\$253,384,466	12.84%
Net Corporation Income Tax**	149,291,510	185,893,059	\$36,601,550	24.52%
Admissions Tax	26,932,464	26,612,853	(\$319,610)	-1.19%
Aircraft Tax	7,275,860	5,159,369	(\$2,116,491)	-29.09%
Alcoholic Liquors Tax	54,831,753	58,993,130	\$4,161,377	7.59%
Bank Tax	18,163,746	28,823,223	\$10,659,476	58.69%
Beer & Wine Tax	94,303,667	95,186,098	\$882,431	0.94%
Bingo Tax	5,199,877	5,452,696	\$252,819	4.86%
Business License Tax	29,649,684	29,927,206	\$277,522	0.94%
Coin Operated Devices Tax	1,845,151	1,865,604	\$20,454	1.11%
Controlled Substance Tax	4,755	922	(\$3,833)	-80.62%
Corporation License Tax	72,302,231	75,317,625	\$3,015,394	4.17%
Departmental Revenue / Rental Cars	1,174,657	1,120,441	(\$54,216)	-4.62%
Deed Recording Fees	48,001,350	58,504,268	\$10,502,917	21.88%
Electric Power Tax	24,753,850	25,565,783	\$811,933	3.28%
Estate Tax	32,764,790	18,950,269	(\$13,814,521)	-42.16%
Petroleum Inspection Fee	8,264,897	8,831,879	\$566,982	6.86%
Private Car Lines Tax	2,686,815	2,453,779	(\$233,036)	-8.67%
Retailer's License Tax	923,546	927,746	\$4,200	0.45%
Savings and Loan Association Tax	3,621,194	2,780,596	(\$840,598)	-23.21%
Soft Drinks Tax	26	85,830	\$85,804	336092.24%
General Fund Revenues	\$4,744,152,172	\$5,186,380,006	\$442,227,834	8.53%
Earmarked Revenues:				
Accommodations Tax - Counties	34,728,812	36,774,136	\$2,045,324	5.89%
Admissions Tax - DNR	39,983	33,724	(\$6,259)	-15.65%
Admissions Tax -Commerce	1,190,346	1,398,063	\$207,718	17.45%
Admission Tax - Counties	1,205,171	1,397,534	\$192,363	15.96%
Alcohol Beverage Lic. - Local Gov.	3,129,022	860,928	(\$2,268,094)	-72.49%
Bingo Tax - Division On Aging	1,443,383	1,164,759	(\$278,624)	-19.30%
Bingo Tax - PRT	1,460,608	1,105,004	(\$355,604)	-24.35%
Bingo Tax - Charities	2,666,570	1,933,820	(\$732,750)	-27.48%
Casual Excise Expend.- DNR	61,646	64,239	\$2,593	4.21%

Revenue Source	FY 2003-04	FY 2004-05	Difference (\$)	Change (%)
Catawba Tribal Sales	4,251	36,626	\$32,374	N/A
Commercial Nuclear Waste	31,757,627	24,805,805	(\$6,951,822)	-21.89%
Deed Recording -Heritage Land Trust	14,400,405	28,073,954	\$13,673,549	94.95%
Drycleaning Facility Fees	644,929	1,293,910	\$643,981	99.08%
Education Improvement Fund	540,316,823	585,096,608	\$44,779,785	8.29%
Environmental Impact Fee - DHEC	16,828,202	17,302,103	\$473,901	2.82%
Estate Tax - Probate Judges	257,477	150,863	(\$106,614)	-41.41%
Forest Renewal Tax - Forestry Comm.	745,604	826,893	\$81,290	10.90%
Gasoline/Motor Fuel	489,318,641	504,853,641	\$15,535,001	3.17%
Indigent Care Fund	48,953,971	50,224,647	\$1,270,676	2.60%
Local Option Sales Tax	215,528,011	250,773,150	\$35,245,140	16.35%
Motor Carrier Property Tax	14,837,700	14,575,621	(\$262,078)	-1.77%
Nursing Home Franchise Fees	40,347	4,171	(\$36,176)	-89.66%
Public Utility Assessments	7,572,556	10,299,351	\$2,726,795	36.01%
Sales Tax-Aviation-Commerce	649,152	437,523	(\$211,629)	-32.60%
Solid Waste Management Tax	8,830,382	8,475,631	(\$354,751)	-4.02%
Charleston Re-Dev. Authority.	4,419,986	3,349,258	(\$1,070,729)	-24.22%
Sled Inspection Fees	2,602,334	15,071,021	\$12,468,686	N/A
911 Access	11,801,808	2,885,408	(\$8,916,399)	-75.55%
State Rural Infrastructure Fund	10,280,505	7,808,341	(\$2,472,164)	-24.05%
Property Tax Relief - Income	465,354,403	512,313,803	\$46,959,400	10.09%
Property Tax Relief - Corp	25,446,597	30,359,926	\$4,913,329	19.31%
Total Earmarked Revenues	\$1,956,522,252	\$2,113,750,463	\$157,228,212	8.04%

Total Revenue Collections	\$6,700,674,424	\$7,300,130,470	\$599,456,046	8.95%
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Footnotes:

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

** Adjusted for Property Tax Relief Allocations

STATE INDIVIDUAL INCOME TAXES
(Tax rates for tax year 2005 -- as of January 1, 2005)

	TAX RATE RANGE		Number of Brackets	INCOME BRACKETS		PERSONAL EXEMPTIONS			FEDERAL INCOME TAX DEDUCTIBLE
	Low	High		Lowest	Highest	Single	Married Dependents		
ALABAMA	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.87	- 5.04	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.0	- 7.0 (e)	6	3,299	- 27,500	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.0	- 9.3	6	6,147 (b)	- 40,346 (b)	85 (c)	170 (c)	265 (c)	
COLORADO	4.63		1	----Flat rate----		-----None-----			
CONNECTICUT	3.0	- 5.0	2	10,000 (b)	- 10,000 (b)	12,750 (f)	24,500 (f)	0	
DELAWARE	2.2	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.0	- 6.0	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	1,129 (h)	- 22,577 (h)	3,200 (d)	6,400 (d)	3,200 (d)	
ILLINOIS	3.0		1	----Flat rate----		2,000	4,000	2,000	
INDIANA	3.4		1	----Flat rate----		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,242	- 55,890	40 (c)	80 (c)	40 (c)	*
KANSAS	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0	- 6.0	5	3,000	- 8,000	20 (c)	40 (c)	20 (c)	*
LOUISIANA	2.0	- 6.0	3	12,500 (b)	- 25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	
MAINE (a)	2.0	- 8.5	4	4,350 (b)	- 17,350 (b)	2,850	5,700	2,850	
MARYLAND	2.0	- 4.75	4	1,000	- 3,000	2,400	4,800	2,400	
MASSACHUSETTS (a)	5.3		1	----Flat rate----		3,575	7,150	1,000	
MICHIGAN (a)	3.9		1	----Flat rate----		3,100	6,200	3,100	
MINNESOTA (a)	5.35	- 7.85	3	19,890 (j)	- 65,330 (j)	3,200 (d)	6,400 (d)	3,200 (d)	
MISSISSIPPI	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
MISSOURI	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (s)
MONTANA (a)	1.0	- 6.9	7	2,300	- 13,900	1,900	3,800	1,900	
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	- 26,500 (k)	101 (c)	202 (c)	101 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.4	- 8.97	6	20,000 (l)	- 150,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.7	- 6.0	5	5,500 (m)	- 16,000 (m)	3,200 (d)	6,400 (d)	3,200 (d)	
NEW YORK	4.0	- 7.70	7	8,000 (n)	- 500,000 (n)	0	0	1,000	
NORTH CAROLINA (o)	6.0	- 8.25	4	12,750 (o)	- 120,000 (o)	3,200 (d)	6,400 (d)	3,200 (d)	
NORTH DAKOTA (a)	2.1	- 5.54 (p)	5	29,050 (p)	- 319,100 (p)	3,200 (d)	6,400 (d)	3,200 (d)	
OHIO (a)	0.743	- 7.5	9	5,000	- 200,000	1,300 (q)	2,600 (q)	1,300 (q)	
OKLAHOMA	0.5	- 6.65 (r)	8	1,000 (b)	- 10,000 (b)	1,000	2,000	1,000	* (r)
OREGON (a)	5.0	- 9.0	3	2,650 (b)	- 6,550 (b)	154 (c)	308 (c)	154 (c)	* (s)
PENNSYLVANIA	3.07		1	----Flat rate----		-----None-----			
RHODE ISLAND	25.0% Federal tax rates (t)								
SOUTH CAROLINA (a)	2.5	- 7.0	6	2,460	- 12,300	3,200 (d)	6,400 (d)	3,200 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.30	- 7.0	6	700 (b)	- 3,750 (b)	2,400 (d)	4,800 (d)	2,400 (d)	* (u)
VERMONT (a)	3.6	- 9.5	5	29,900 (v)	- 326,450 (v)	3,200 (d)	6,400 (d)	3,200 (d)	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	800	1,600	800	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
WISCONSIN (a)	4.6	- 6.75	4	8,840 (w)	- 132,580 (w)	700	1,400	400	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	5.0	- 9.0 (x)	3	10,000	- 30,000	1,370	2,740	1,370	

STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

(a) 15 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio indexes the personal exemption amounts only.

(b) For joint returns, the taxes are twice the tax imposed on half the income.

(c) tax credits.

(d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.

(e) A special tax table is available for low income taxpayers reducing their tax payments.

(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$55,500.

(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 \$29,070 to over \$115,510.

(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 \$500,000.

(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 \$24,000. Married households filing separately pay the tax imposed on half the income.

(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 \$48,500 to \$319,100. 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 that are twice the dollar amounts. 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 \$49,650 to over \$326,450.

(w) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,780 to \$176,770. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

(x) Tax rate decreases are scheduled for tax years 2006.

Individual Income Tax Returns by County

Tax Year 2004

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,397	20,584	\$155,447,060	\$8,501,124
Aiken	58,588	126,953	1,437,466,523	73,094,288
Allendale	3,660	8,143	38,937,102	2,049,541
Anderson	67,317	144,494	1,480,509,706	85,403,130
Bamberg	5,719	12,516	84,886,383	4,676,909
Barnwell	8,382	18,487	148,681,129	8,296,936
Beaufort	53,783	110,943	1,778,143,030	103,939,637
Berkeley	53,644	115,504	1,098,600,037	62,507,405
Calhoun	4,842	10,255	98,828,415	5,688,687
Charleston	143,382	278,428	4,423,522,748	263,924,326
Cherokee	19,466	43,264	368,816,929	19,207,386
Chester	13,044	28,075	218,899,313	10,712,182
Chesterfield	16,247	35,667	261,734,406	12,799,365
Clarendon	11,776	25,485	164,344,475	9,075,686
Colleton	15,398	33,644	235,902,388	13,214,518
Darlington	26,470	56,682	511,263,978	29,395,611
Dillon	11,773	26,067	155,092,382	8,217,014
Dorchester	43,223	93,726	1,015,610,017	58,955,953
Edgefield	7,101	15,488	141,943,187	6,841,084
Fairfield	9,344	19,598	152,987,035	8,289,455
Florence	53,896	115,424	1,186,343,691	69,513,681
Georgetown	23,829	49,651	554,807,007	32,098,432
Greenville	170,074	362,668	4,991,036,373	298,613,638
Greenwood	26,645	56,988	580,318,754	33,232,335
Hampton	7,619	16,888	124,776,746	6,864,456
Horry	97,809	188,529	2,450,961,556	117,283,156
Jasper	6,287	13,651	92,832,343	4,573,115
Kershaw	23,627	50,271	504,327,907	28,780,331
Lancaster	23,598	52,208	482,652,691	22,477,582

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Laurens	24,147	52,105	409,618,688	22,919,684
Lee	6,682	14,355	83,083,486	4,455,924
Lexington	94,814	200,303	2,593,817,383	152,873,091
McCormick	3,791	7,716	56,470,430	2,675,774
Marion	13,327	28,559	168,991,124	9,180,529
Marlboro	10,409	22,629	141,507,784	6,828,121
Newberry	14,853	30,893	279,744,156	15,860,855
Oconee	28,466	59,994	655,213,297	37,239,569
Orangeburg	36,099	76,397	584,687,688	32,699,468
Pickens	42,537	90,762	977,674,673	56,458,628
Richland	140,928	281,758	3,904,917,929	232,390,966
Saluda	6,617	14,165	114,209,062	6,281,317
Spartanburg	105,153	227,978	2,541,680,376	148,149,663
Sumter	39,252	85,116	669,092,647	37,885,391
Union	11,634	24,287	178,145,247	9,690,265
Williamsburg	12,770	28,057	148,885,316	8,064,867
York	75,428	164,790	2,047,351,408	77,831,390
Out of State	1,798	2,699	30,603,036	1,931,631
Out of Country	179,779	388,588	3,680,237,108	214,868,357
Unknown	15	30	289,232	16,958
Total	1,864,439	3,931,462	\$44,205,893,381	\$2,486,529,411

Foot note: * Total tax minus total nonrefundable credits equals state tax liability.

Individual Income Tax Returns by Tax Liability

Tax Year 2004

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	592,296	31.77%	-5,025,556	-0.20%
\$0.01-\$25	70,083	3.76%	818,025	0.03%
\$26-\$50	54,963	2.95%	2,038,171	0.08%
\$51-\$75	43,715	2.34%	2,697,579	0.11%
\$76-\$100	35,522	1.91%	3,085,009	0.12%
\$101-\$125	34,721	1.86%	3,875,139	0.16%
\$126-\$150	29,312	1.57%	3,994,734	0.16%
\$151-\$200	46,916	2.52%	8,195,505	0.33%
\$201-\$250	40,874	2.19%	9,123,595	0.37%
\$251-\$300	34,018	1.82%	9,300,863	0.37%
\$301-\$400	60,338	3.24%	20,891,457	0.84%
\$401-\$500	49,813	2.67%	22,381,669	0.90%
\$501-\$600	39,415	2.11%	21,607,719	0.87%
\$601-\$700	38,765	2.08%	25,164,264	1.01%
\$701-\$800	34,524	1.85%	25,913,583	1.04%
\$801-\$900	33,022	1.77%	28,034,831	1.13%
\$901-\$1,000	31,259	1.68%	29,619,098	1.19%
\$1,001-\$1,250	72,136	3.87%	80,818,011	3.25%
\$1,251-\$1,500	62,693	3.36%	85,970,471	3.46%
\$1,501-\$2,000	100,467	5.39%	174,503,093	7.02%
\$2,001-\$2,500	77,137	4.14%	172,659,251	6.94%
\$2,501-\$3,000	59,544	3.19%	163,106,810	6.56%
\$3,001-\$4,000	82,580	4.43%	285,369,025	11.48%
\$4,001-\$5,000	47,682	2.56%	212,340,250	8.54%
\$5,001-\$7,500	48,907	2.62%	293,389,963	11.80%
\$7,501-\$9,999	16,782	0.90%	143,808,586	5.78%
OVER \$10,000	26,955	1.45%	662,848,266	26.66%
Total	1,864,439	100%	\$2,486,529,411	100%

Individual Income Tax Returns by Income Class

Tax Year 2004

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	557,603	1,129,520	(31,842,246)	391,072	2,824,019	(2,432,947)	378,041
\$1-\$1,000	68,256	123,515	31,839,027	817,561	369,336	448,225	756,867
\$1,001-\$2,000	54,558	100,635	81,125,198	2,048,867	443,608	1,605,259	1,881,904
\$2,001-\$3,000	48,445	90,173	120,621,501	3,071,197	510,513	2,560,684	2,802,926
\$3,001-\$4,000	43,908	83,738	153,404,931	4,090,562	563,441	3,527,121	3,728,306
\$4,001-\$5,000	41,009	78,820	184,270,478	5,057,152	596,994	4,460,158	4,611,104
\$5,001-\$6,000	38,736	74,764	212,885,413	6,119,492	658,791	5,460,701	5,575,630
\$6,001-\$7,000	37,288	71,968	242,248,940	7,393,738	730,085	6,663,653	6,743,774
\$7,001-\$8,000	35,805	68,861	268,445,253	8,591,180	757,099	7,834,081	7,884,929
\$8,001-\$9,000	33,828	65,767	287,484,044	9,766,602	805,786	8,960,816	9,002,062
\$9,001-\$10,000	32,866	63,720	312,127,437	11,129,271	868,761	10,260,510	10,290,084
\$10,001-\$11,000	31,196	60,551	327,422,049	12,250,491	868,997	11,381,494	11,399,133
\$11,001-\$12,001	29,567	57,306	340,017,197	13,393,958	928,189	12,465,769	12,482,869
\$12,001-\$13,000	28,550	54,984	356,682,720	14,673,307	938,011	13,735,296	13,746,305
\$13,001-\$14,000	27,531	53,242	371,544,639	16,057,818	996,527	15,061,291	15,072,177
\$14,001-\$15,000	26,013	50,806	377,056,503	17,003,358	1,051,740	15,951,618	15,962,047
\$15,001-\$20,000	116,362	227,342	2,027,671,945	99,959,252	5,892,470	94,066,782	94,125,260
\$20,001-\$25,000	95,969	192,674	2,151,584,609	115,928,781	6,901,707	109,027,074	109,067,292
\$25,001-\$35,000	144,606	311,916	4,290,842,036	248,080,126	16,331,057	231,749,069	231,830,717
\$35,001-\$50,000	140,592	341,128	5,891,197,295	361,522,775	26,547,384	334,975,391	335,121,195
\$50,001-\$75,000	123,244	328,698	7,479,009,799	478,840,920	36,899,362	441,941,558	442,122,756
\$75,001-\$100,000	48,464	133,245	4,149,284,806	272,877,160	20,028,413	252,848,747	252,927,084
\$100,001-\$150,000	31,609	87,605	3,782,017,211	253,148,433	16,766,058	236,382,375	236,429,770
\$150,001-\$200,000	10,596	29,752	1,819,516,479	123,415,091	6,657,994	116,757,096	116,767,683
\$200,001-\$350,000	10,469	29,999	2,704,180,153	185,256,068	9,665,285	175,590,783	175,595,866
\$350,001-\$500,000	3,356	9,749	1,388,392,940	95,647,721	5,010,082	90,637,639	90,638,722
\$500,001-\$750,000	2,046	5,925	1,231,096,440	84,777,897	4,962,055	79,815,842	79,816,888
Over- \$750,000	1,967	5,239	3,655,766,584	224,172,654	19,379,328	204,793,326	204,793,576
Total	1,864,439	3,931,642	\$44,205,893,381	\$2,675,482,504	\$188,953,092	\$2,486,529,411	\$2,491,554,967

Footnote: * Credits are nonrefundable

Individual Income Tax Return Statistics

Tax Year 2004

All Returns Processed:

Filing Status	Short Form	Long Form	Short/ Long Form Amended	Total
Single	196,199	501,222	4,630	702,051
Head of Household	105,710	258,033	3,908	7,801
Married, Filing Jointly	57,368	670,164	7,955	735,487
Married, Filing Separately	10,519	47,119	432	58,070
Widow/Widower	153	1,004	23	1,180
Total	369,949	1,477,542	16,948	1,864,439

Refund Returns:

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Short Form	302,362	\$130,989,375.32	\$433
Long Form	1,059,417	\$755,820,442.14	713
Short/Long Form Amended	8,555	\$2,759,952.49	323
Total	1,370,334	\$889,569,770	\$649

Footnote: Before Debt Offset

Individual Income Tax Contributions and Credits

Tax Year 2004

Type of Contribution	Number of Returns	Amount
Children's Trust	3,192	\$36,925
Dare Fund	69	68
Eldercare Trust	2,263	21,805
First Steps	1,634	6,558
Gift Of Life Trust	1,524	13,845
Heritage	922	6,558
Litter	1,533	11,601
Military Family Relief	2,911	43,707
Public Ed	1,968	21,145
SCLEA	1,582	15,367
Veterans' Trust	2,098	22,558
Wildlife	4,324	58,292
Total Contributions	24,020	\$258,429

Use Tax Collections Reported on SC 1040	10,948	1,500,391
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Type of Credit Claimed	Number of Returns	Amount
Base Closure Credit	-	\$0
Certified Historic Residential Structure	17	321,010
Certified Historic Structure	8	89,085
Child/Dependent Care Credit	110,248	18,189,408
Commercial Production Credit	3	9,273
Community Development	12	22,539
Drip-Trickle Irrigation Credit	92	63,914
Economic Impact Zone Credit	173	1,480,743
Employer Child Care Credit	20	109,204
Family Independence Payments Credit	59	89,982
Family Independence Payments Credit-Additional	33	45,209
Minority Contractor Business Credit	15	120,368
Motion Picture Project/Production Facility Credit	2	64,789
Motion Picture Project-TC 25	4	26,624
New Jobs Credit	288	5,186,809
Nonresident Credit - Taxes Paid to Another State	70,136	119,916,748
Nursing Home Credit*	159	42,716
Palmetto Seed Capital Credit	5	69,535
Qualified Conservation	73	3,089,890
Qualified Retirement Plan Contribution Credit	395	771,729
Scenic River Tax Credit	5	79,971
Textiles Rehabilitation	60	1,130,936
Tuition Tax Credit	10,175	6,464,048
Two-Wage Earner Credit	333,069	44,276,698
Water Resources Credit	35	56,507
Total Credits Claimed	525,086	\$201,717,735

Footnote:

Carryover of Unused Qualified Credits (not included in total above)	151	8,110,716
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Individual Income Debt Collections

Tax Year 2004 *

Entity	Number of Returns	Debt Collected
Aiken Center for Alcohol & Drug	44	\$8,120
Aiken Technical College	203	36,660
Anderson-Oconee Behavioral	65	8,233
BJ Workman Memorial Hospital	467	122,540
Beech Island Water District	14	856
Behavioral Health Services	71	12,009
Charleston Memorial Hospital	1,194	213,586
Charleston Southern University	119	47,463
Chester County Alcohol & Drug	17	2,679
The Citadel - Perkins Loans	1	422
The Citadel - Inst Accounts	17	6,628
City of Columbia	326	45,782
Clemson University - Student Loans	149	43,979
Clemson University - Perkins Loans	54	19,072
Coastal Carolina University	66	20,619
College of Charleston	215	77,795
Columbia College	41	15,556
Converse College	11	4,924
Cornerstone Alcohol & Drug	25	2,712
County of Lexington	53	39,098
Ernest E Kennedy Center	99	15,740
Erskine College	5	4,039
Florence County Treasurer	41	10,125
Florence-Darlington Technical College	382	96,076
Forrest Junior College	169	64,738
Francis Marion University	50	14,212
Georgetown County School District	7	590
Greenville County School	5	4,474
Greenville Technical College	278	39,716
Hilton Head #1 PSD	2	208

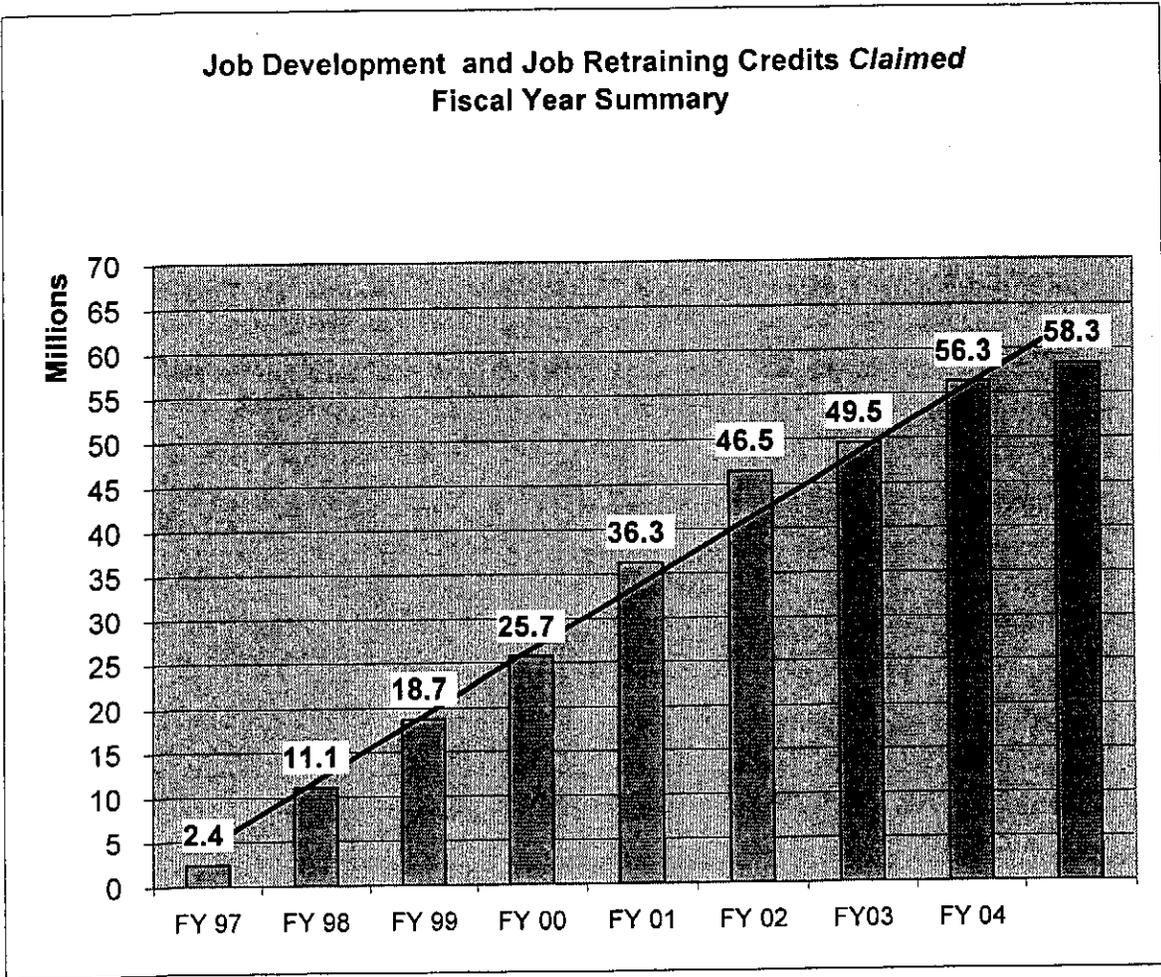
Entity	Number of Returns	Debt Collected
Horry-Georgetown Technical College	307	64,437
Housing Authority #3	103	16,592
Housing Authority of Aiken	26	2,523
Housing Authority of Anderson	35	6,801
Housing Authority of Charleston	121	25,992
Housing Authority of Cheraw	30	5,775
Housing Authority of Columbia	82	14,646
Housing Authority of Florence	61	10,302
Housing Authority of Greenville	75	15,954
Housing Authority of Greenwood	31	7,965
Housing Authority of Marion	21	3,267
Housing Authority of Marlboro	1	104
Housing Authority of McColl	5	877
Housing Authority of Newberry	34	6,194
Housing Authority of North Charleston	58	10,964
Housing Authority of Woodruff	28	4,307
Housing Authority of York	23	6,019
Internal Revenue Service Center	13,215	5,355,201
Lancaster County Natural Gas Authority	121	16,463
Lander University	104	34,981
Lexington School District One	8	2,275
Limestone College	14	5,691
Medical University of SC	40	20,989
MUSC Medical Center - Hospital	7,846	2,227,990
Municipal Association of SC	11,256	2,031,737
New Life Center	43	8,075
Northeastern Technical College	140	31,193
Orangeburg-Calhoun Technical College	161	27,246
Piedmont Technical College	33	6,540
Presbyterian College	10	4,295
Saluda County Ambulance Service	33	8,480
Santee Cooper Authority	1,267	150,989
SC Association of Counties	111,614	33,296,372
SC Budget & Control Board - Retirement System	17	12,031
SC Dept of the Blind	2	2,027
SC Dept of Corrections	58	14,866
SC Dept of Disabilities and Special Needs	2	558

Entity	Number of Returns	Debt Collected
SC Dept of Mental Health	934	322,718
SC Dept Motor Vehicles	1,230	195,488
SC Dept of Probation, Parole, and Pardon	528	87,419
SC Dept of Revenue	29,212	9,192,313
SC Dept of Revenue - GEAR	15,519	4,381,105
SC Dept of Social Services - Child Support	9,315	3,035,542
SC Dept of Social Services - Food Stamps	4,269	1,090,149
SC Dept of Transportation	35	12,878
SC Employment Security Commission	5,258	1,256,972
SC Forestry Commission	9	1,108
SC Dept Juvenile Justice	4	745
SC State Education Assistance Authority	1,573	703,188
SC State Ethics Commission	18	1,888
SC State Housing and Dev Authority	51	12,567
SC State University	564	144,369
Sherman College of Straight Chiropractic	10	3,708
South University	64	24,989
Southern Wesleyan University	5	1,516
Spartanburg Methodist College - Tuition, Fees	36	14,887
Spartanburg Methodist College - Perkins	138	41,348
Spartanburg Hospital for Restorative Care	69	21,115
Spartanburg Reg Medical Ctr/Physicians Billing	4,625	796,521
Spartanburg Regional Medical Center	11,205	3,253,900
Spartanburg Technical College	242	48,916
Technical College of the Lowcountry	330	78,993
Tri-County Technical College	149	23,426
Trident Technical College	333	80,293
University of South Carolina	326	139,254
Williamsburg Technical College	77	14,325
Winthrop University	203	58,942
York Technical College	400	89,280
Total	237,946	\$69,569,228

* Data calculated from January 1, 2005 to Dec 15, 2005

Job Development and Retraining Credits FY 2004-2005

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
12/04	\$14,337,123	\$711,007	\$15,048,130
03/05	13,501,607	618,205	14,119,812
06/05	13,466,910	607,765	14,074,675
09/05	14,491,262	614,201	15,105,463
Total	\$55,796,902	\$2,551,178	\$58,348,080



RANGE OF STATE CORPORATE INCOME TAX RATES

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

STATE	TAX RATE (percent)	TAX BRACKETS		NUMBER OF BRACKETS	TAX RATE (a)	FEDERAL INCOME TAX FINANCIAL INST. DEDUCTIBLE
		LOWEST	HIGHEST		(percent)	
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 (b)	
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)	

RANGE OF STATE CORPORATE INCOME TAX RATES (footnotes)

Source: Compiled by FTA from various sources

Note: Michigan imposes a single business tax (sometimes described as a business activities tax or value added tax) of 1.9% on the sum of federal taxable income of the business, compensation paid to employees, dividends, interest, royalties paid and other items. Similarly, Texas imposes a franchise tax of 4.5% of earned surplus 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.
- (j) 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 \$100,00 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 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. \$50 to \$1,000 minimum tax, 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.

Corporate Income Tax Credits

FY 2004-2005

Type of Credit Claimed	Number of Returns	Amount
Base Closure/ Federal Facility Employment Reduction Hiring Credit	0	\$0
Child Care Program	1	9,569
Corporate Headquarters	0	0
Corporate Moratorium (12-6-3365)	2	623,917
Credit for Hiring Family Independence Payment Recipients	11	1,027,087
Drip/ Trickle Irrigation Systems	0	0
Economic Impact Zone Property Investment Credit	63	13,678,603
Family Independence Payments Credit- Additional	3	10,685
Historic Rehabilitation	1	3,916
Infrastructure (Construction or Improvement)	4	249,645
Insurance Pool	1	343,539
Minority Business	2	17,442
Qualified Conservation	1	41,338
Other (Unknown Credit Type)	0	0
Palmetto Seed Capital	0	0
Recycling Property Tax Credit	0	0
Research Expenses Credit	24	4,042,415
Scenic Rivers	0	0
South Carolina New Jobs Credit	74	46,258,140
Water Resources	1	424,500
Total Credits Claimed	188	\$66,730,796

Footnote:

Credits Carried Forward to Future Years (not included in total above)	131	\$260,801,224
Credits Expired	4	365,684

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

FY 2004-2005

NAICS	Title	Number of Taxpayers	Amount of Tax
111110	SOYBEAN FARMING	***	***
111219	OTHER VEGETABLE AND MELON FARMING	***	***
111331	APPLE ORCHARDS	***	***
111335	TREE NUT FARMING	***	***
111339	OTHER NONCITRUS FRUIT FARMING	***	***
111421	NURSERY AND TREE PRODUCTION	12	(75)
111422	FLORICULTURE PRODUCTION	***	***
111910	TOBACCO FARMING	***	***
111920	COTTON FARMING	***	***
111998	MISC CROP PRODUCTION	504	473,947
112100	CATTLE FARMING	***	***
112111	BEEF CATTLE RANCHING AND FARMING	***	***
112210	HOG AND PIG FARMING	***	***
112300	POULTRY AND EGG PRODUCTION	***	***
112310	CHICKEN EGG PRODUCTION	***	***
112340	POULTRY HATCHERIES	***	***
112390	OTHER POULTRY PRODUCTION	***	***
112510	ANIMAL AQUACULTURE	***	***
112511	FINFISH FARMING AND FISH HATCHERIES	38	3,569
112990	ANIMAL SPECIATIES	174	52,447
113000	FORESTRY & LOGGING	***	***
113110	TIMBER TRACT OPERATIONS	172	465,982
113210	FOREST NURSERIES	***	***
113310	LOGGING	85	5,786
114110	FISHING	***	***
114210	HUNTING AND TRAPPING	***	***
115111	COTTON GINNING	***	***
115114	POSTHARVEST CROP ACTIVITIES	***	***
115210	SUPPORT ACTIVITIES FOR ANIMAL PRODUCTION	8	564
115310	SUPPORT ACTIVITIES FOR FORESTRY	24	4,355
211111	CRUDE PETROLEUM AND NATURAL GAS EXTRACTION	***	***
211112	NATURAL GAS LIQUID EXTRACTION	***	***
212111	BITUMINOUS COAL SURFACE MINING	***	***
212299	ALL OTHER METAL ORE MINING	22	967,103
212310	STONE MINING	16	2,442
212311	DIMENSION STONE MINING AND QUARRYING	***	***
212320	SAND GRAVEL CLAY MINERAL MINING	***	***
212321	CONSTRUCTION SAND AND GRAVEL MINING	***	***
212322	INDUSTRIAL SAND MINING	***	***
212324	KAOLIN AND BALL CLAY MINING	***	***
212399	ALL OTHER NONMETALLIC MINERAL MINING	***	***
213111	DRILLING OIL AND GAS WELLS	***	***
213112	SUPPORT ACTIVITIES FOR OIL AND GAS OPERATION	***	***
221000	ELECTRICAL, GAS AND WATER SERVICES	131	1,553,159
221112	FOSSIL FUEL ELECTRIC POWER GENERATION	***	***
221119	OTHER ELECTRIC POWER GENERATION	***	***
221122	ELECTRIC POWER DISTRIBUTION	***	***
221310	WATER SUPPLY AND IRRIGATION	10	89
221320	SEWAGE TREATMENT FACILITIES	***	***
221330	STEAM AND AIR-CONDITIONING SUPPLY	***	***
236110	RESIDENTIAL BUILDING CONSTRUCTION	346	439,107
236115	NEW SINGLE-FAMILY HOUSING CONSTRUCTION	493	1,239,723

NAICS	Title	Number of Taxpayers	Amount of Tax
236116	NEW MULTIFAMILY HOUSING CONSTRUCTION	14	3,528
236117	NEW HOUSING OPERATIVE BUILDERS	7	(25)
236118	RESIDENTIAL REMODELERS	136	8,296
236200	NONRESIDENTIAL BUILDERS	***	***
236210	INDUSTRIAL BUILDING CONSTRUCTION	40	16,999
236220	COMMERCIAL,INSTITUTIONAL BUILDING CONST	4,954	4,156,271
237110	WATER AND SEWER LINE CONSTRUCTION	36	23,387
237120	OIL AND GAS PIPELINE CONSTRUCTION	***	***
237130	POWER AND COMMUNICATION LINE CONST	29	116,227
237210	LAND SUBDIVISION	54	9,304
237310	HIGHWAY, STREET AND BRIDGE CONSTRUCTION	245	530,081
237990	OTHER HEAVY AND CIVIL ENGINEERING CONSTR	414	215,568
238110	POURED CONCRETE CONTRACTORS	215	(59,695)
238120	STRUCTURAL STEEL AND PRECAST CONCRETE	***	***
238130	FRAMING CONTRACTORS	22	1,791
238140	MASONRY CONTRACTORS	220	38,407
238150	GLASS AND GLAZING CONTRACTORS	***	***
238160	ROOFING CONTRACTORS	231	58,827
238210	ELECTRICAL CONTRACTORS	678	166,313
238220	PLUMBING HEATING AIR CONDITIONING CONTRACT	1,190	1,295,088
238310	DRYWALL AND INSULATION CONTRACTORS	17	5,563
238320	PAINTING CONTRACTORS	375	55,074
238330	FLOORING CONTRACTORS	16	2,741
238340	TILE AND TERRAZZO CONTRACTORS	11	(265)
238350	FINISH CARPENTRY CONTRACTORS	333	75,712
238390	OTHER BUILDING FINISHING CONTRACTORS	14	6,119
238910	SITE PREPARATION CONTRACTORS	20	39,460
238990	SPECIALTY TRADE CONTRACTORS	2,046	3,280,253
311111	DOG AND CAT FOOD MANUFACTURING	***	***
311119	OTHER ANIMAL FOOD MANUFACTURING	***	***
311213	MALT MANUFACTURING	***	***
311330	CONFECTIONERY MANUF FROM PURCHASED CHOC	***	***
311410	FROZEN FOOD MANUFACTURING	***	***
311421	FRUIT AND VEGETABLE CANNING	***	***
311510	DAIRY PRODUCTS	40	(29,609)
311513	CHEESE MANUFACTURING	***	***
311514	DRY, CONDENSED, EVAPORATED DAIRY PRODUCTS	***	***
311610	MEAT PRODUCTS	75	459,895
311612	MEAT PROCESSED FROM CARCASSES	7	187,214
311615	POULTRY PROCESSING	***	***
311811	RETAIL BAKERIES	65	5,338
311812	COMMERCIAL BAKERIES	***	***
311919	OTHER SNACK FOOD MANUFACTURING	***	***
311999	ALL OTHER MISCELLANEOUS FOOD MANUFACTURING	48	286,530
312110	SOFT DRINK AND ICE MANUFACTURING	16	1,921,045
312111	SOFT DRINK MANUFACTURING	***	***
312112	BOTTLED WATER MANUFACTURING	***	***
312113	ICE MANUFACTURING	***	***
312130	WINERIES	6	6,503
312140	DISTILLERIES	***	***
312221	CIGARETTE MANUFACTURING	***	***
312229	OTHER TOBACCO PRODUCT MANUF	9	18,035
313110	FIBER, YARN, AND THREAD MILLS	150	945,713
313111	YARN SPINNING MILLS	5	27,697
313112	YARN TEXTURIZING, THROWING,TWISTING MILLS	***	***
313210	BROADWOVEN FABRIC MILLS	8	(6,179)

NAICS	Title	Number of Taxpayers	Amount of Tax
313221	NARROW FABRIC MILLS	***	***
313222	SCHIFFLI MACHINE EMBROIDERY	***	***
313230	NONWOVEN FABRIC MILLS	***	***
313249	OTHER KNIT FABRIC AND LACE MILLS	***	***
313311	BROADWOVEN FABRIC FINISHING MILLS	8	238,544
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	(8,040)
314911	TEXTILE BAG MILLS	***	***
314912	CANVAS AND RELATED PRODUCT MILLS	***	***
314990	ALL OTHER TEXTILE PRODUCT MILLS	***	***
314992	TIRE CORD AND TIRE FABRIC MILLS	***	***
314999	MISCELLANEOUS TEXTILE PRODUCT MILLS	18	(14,448)
315191	OUTERWEAR KNITTING MILLS	***	***
315210	CUT AND SEW APPAREL CONTRACTORS	173	(757,690)
315211	MENS/BOYS CUT AND SEW APPAREL CONTRACTORS	***	***
315212	WOMENS,GIRLS,INFANTS CUT AND SEW APPAREL	***	***
315220	MENS/BOYS CUT AND SEW APPAREL MANUF	***	***
315222	MENS/BOYS CUT AND SEW SUIT, COAT,OVERCOAT	***	***
315223	MENS/BOYS CUT AND SEW SHIRT	***	***
315239	WOMENS/GIRLS CUT AND SEW OTHER OUTERWEAR	***	***
315290	OTHER CUT AND SEW APPAREL MANUFACTURING	***	***
315299	ALL OTHER CUT AND SEW APPAREL MANUFACTURING	***	***
315990	APPAREL ACCESSORIES AND OTHER APPAREL MANUF	***	***
315999	OTHER APPAREL,ACCESSORIES MANUFA	***	***
321000	WOOD PRODUCT MANUFACTURING	***	***
321110	SAWMILLS AND WOOD PRESERVATION	***	***
321113	SAWMILLS	10	4,795
321114	WOOD PRESERVATION	***	***
321213	ENGINEERED WOOD MEMBER(EXCEPT TRUSS) MAN	***	***
321214	TRUSS MANUFACTURING	***	***
321219	RECONSTITUTED WOOD PRODUCT MANUF	***	***
321900	OTHER WOOD PRODUCT MANUFACTURING	***	***
321911	WOOD WINDOW AND DOOR MANUFACTURING	***	***
321918	OTHER MILLWORK (INCLUDING FLOORING)	***	***
321991	MANUFACTURED HOME (MOBILE HOME) MANUFACTURIN	***	***
321992	PREFABRICATED WOOD BUILDING MANUFACTURING	***	***
321999	ALL OTHER MISCELLANEOUS WOOD PRODUCT MANUF	295	208,065
322100	PULP, PAPER, AND PAPERBOARD MILLS	***	***
322110	PULP MILLS	50	1,574,129
322121	PAPER (EXCEPT NEWSPRINT) MILLS	***	***
322200	CONVERTED PAPER PRODUCT MANUFACTURING	***	***
322210	PAPERBOARD CONTAINER MANUFACTURING	***	***
322211	CORRUGATED AND SOLID FIBER BOX MANUFACTURING	10	(46,343)
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 MANUFACTUR	***	***

NAICS	Title	Number of Taxpayers	Amount of Tax
323110	COMMERCIAL LITHOGRAPHIC PRINTING	415	7,771,430
323112	COMMERCIAL FLEXOGRAPHIC PRINTING	***	***
323113	COMMERCIAL SCREEN PRINTING	15	12,250
323114	QUICK PRINTING	22	629
323115	DIGITAL PRINTING	***	***
323116	MANIFOLD BUSINESS FORMS PRINTING	***	***
323118	BLANKBOOK, LOOSELEAF BINDERS MANUF	***	***
323119	OTHER COMMERCIAL PRINTING	9	41,000
323121	TRADEBINDING AND RELATED WORK	***	***
323122	PREPRESS SERVICES	***	***
324110	PETROLEUM REFINERIES	26	1,262,703
324121	ASPHALT PAVING MIXTURE AND BLOCK MANUFACTURI	***	***
324122	ASPHALT SHINGLE AND COATING MATERIALS MANUFA	***	***
324191	PETROLEUM LUBRICATING OIL AND GREASE MANUFAC	***	***
324199	ALL OTHER PETROLEUM AND COAL PRODUCTS MANUFA	***	***
325110	PETROCHEMICAL MANUFACTURING	170	1,778,159
325120	INDUSTRIAL GAS MANUFACTURING	***	***
325131	INORGANIC DYE AND PIGMENT MANUFACTURING	***	***
325132	SYNTHETIC ORGANIC DIE AND PIGMENT MANUF	***	***
325181	ALKALIES AND CHLORINE MANUFACTURING	***	***
325188	ALL OTHER BASIC INORGANIC CHEMICAL MANU	***	***
325199	ALL OTHER BASIC ORGANIC CHEMICAL MANUFACTURI	***	***
325210	RESIN AND SYNTHETIC RUBBER MANUFACTURING	***	***
325211	PLASTICS MATERIAL AND RESIN MANUFACTURING	***	***
325212	SYNTHETIC RUBBER MANUFACTURING	55	82,606
325222	NONCELLULOSIC ORGANIC FIBER MANUFACTURING	***	***
325314	FERTILIZER (MIXING ONLY) MANUFACTURING	***	***
325320	PESTICIDE AND OTHER AGRICULTURAL CHEMICAL MA	***	***
325411	MEDICINAL AND BOTANICAL MANUFACTURING	***	***
325412	PHARMACEUTICAL PREPARATION MANUFACTURING	5	201,487
325500	PAINT, COATING, AND ADHESIVE MANUFACTURING	***	***
325510	PAINT AND COATING MANUFACTURING	***	***
325520	ADHESIVE MANUFACTURING	***	***
325610	SOAP AND CLEANING COMPOUND MANUFACTURING	***	***
325611	SOAP AND OTHER DETERGENT MANUFACTURING	***	***
325612	POLISH AND OTHER SANITATION GOOD MANUFACTURI	***	***
325613	SURFACE ACTIVE AGENT MANUFACTURING	5	810
325910	PRINTING INK MANUFACTURING	***	***
325990	ALL OTHER CHEMICAL PRODUCT AND PREPARATION M	***	***
325992	PHOTOGRAPHIC FILM, PAPER, PLATE, AND CHEMICA	***	***
325998	ALL OTHER MISCELLANEOUS CHEMICAL PRODUCT MAN	10	88,300
326100	PLASTICS PRODUCT MANUFACTURING	***	***
326111	PLASTICS BAG MANUFACTURING	***	***
326112	PLASTICS PACKAGING FILM AND SHEET MANUF	***	***
326113	UNLAMINATED PLASTIC/FILM AND SHEET MANUF	5	6,601
326121	UNLAMINATED PLASTIC/PROFILE SHAPE MANUF	***	***
326122	PLASTICS PIPE AND PIPE FITTING MANUF	***	***
326130	LAMINATED PLASTICS, PLATE, SHEET MANUF	***	***
326150	URETHANE AND OTHER FOAM PRODUCT MANUF	***	***
326160	PLASTICS BOTTLE MANUFACTURING	***	***
326191	PLASTICS PLUMBING FIXTURE MANUF	***	***
326199	ALL OTHER PLASTICS PRODUCT MANU	10	13,344
326212	TIRE RETREADING	***	***

NAICS	Title	Number of Taxpayers	Amount of Tax
326220	RUBBER AND PLASTICS HOSES AND BELTING MANUFA	***	***
326291	RUBBER PRODUCT MANUFACTURING FOR MECHANICAL	***	***
326299	ALL OTHER RUBBER PRODUCT MANUFACTURING	5	(17,508)
327110	POTTERY, CERAMICS, AND PLUMBING FIXTURE MANU	104	259,677
327111	VITREOUS CHINA PLUMBING FIXTURE MANUF	***	***
327112	VITREOUS CHINA,EARTHENWARE, POTTERY MANUF	***	***
327113	PORCELAIN ELECTRICAL SUPPLY MANUFACTURING	***	***
327122	CERAMIC WALL AND FLOOR TILE MANUFACTURING	***	***
327125	NONCLAY REFRACTORY MANUFACTURING	***	***
327212	OTHER PRESSED AND BLOWN GLASS AND GLASSWARE	***	***
327213	GLASS CONTAINER MANUFACTURING	***	***
327215	GLASS PRODUCT MANUFACTURING MAD	6	660
327320	READY-MIX CONCRETE MANUFACTURIN	***	***
327390	OTHER CONCRETE PRODUCT MANUFACT	9	504
327420	GYPSUM PRODUCT MANUFACTURING	***	***
327990	ALL OTHER NONMETALLIC MINERAL PRODUCT MAN	***	***
327991	CUT STONE AND STONE PRODUCT MAN	7	2,364
327993	MINERAL WOOL MANUFACTURING	***	***
327999	OTHER MISC NONMETALLIC MINERAL PRODUCT MAN	***	***
331111	IRON AND STEEL MILL	7	15,812
331112	ELECTROMETALLURGICAL FERROALLOY PRODUCT MANI	***	***
331200	STEEL PRODUCT MANUFACTURING	***	***
331210	IRON AND STEEL PIPE AND TUBE MANUFACTURING F	***	***
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 MANUFACTURIN	***	***
331319	OTHER ALUMINUM ROLLING AND DRAWING	***	***
331419	PRIMARY SMELTING/REFINING OF NONFERROUS META	***	***
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	368	2,399,014
332111	IRON AND STEEL FORGING	***	***
332112	NONFERROUS FORGING	***	***
332116	METAL STAMPING	***	***
332212	HAND AND EDGE TOOL MANUFACTURING	5	535,324
332311	PREFABRICATED METAL BUILDING MANUF	***	***
332312	FABRICATED STRUCTURAL METAL MANUFAC	7	(56,167)
332313	PLATE WORK MANUFACTURING	***	***
332321	METAL WINDOW AND DOOR MANUFACTURING	***	***
332322	SHEET METAL WORK MANUFACTURING	6	419
332323	ORNAMENTAL AND ARCHITECTURAL METAL	***	***
332410	POWER BOILER AND HEAT EXCHANGER MAN	***	***
332420	METAL TANK (HEAVY GAUGE) MANUFR	***	***
332431	METAL CAN MANUFACTURING	***	***
332439	OTHER METAL CONTAINER MANUFACTURING	7	5,440
332510	HARDWARE MANUFACTURING	***	***
332611	SPRING (HEAVY GAUGE) MANUFACTURING	***	***
332618	OTHER FABRICATED WIRE PRODUCT MANUF	***	***
332710	MACHINE SHOPS	40	21,532

NAICS	Title	Number of Taxpayers	Amount of Tax
332811	METAL HEAT TREATING	***	***
332812	METAL COATING	***	***
332813	ELECTROPLATING, POLISHING	***	***
332911	INDUSTRIAL VALVE MANUF	***	***
332912	FLUID POWER VALVE,HOSE FITTING MANUF	***	***
332919	OTHER METAL VALVE, PIPE FITTING MANUF	***	***
332991	BALL AND ROLLER BEARING MANUF	***	***
332993	AMMUNITION (EXCEPT SMALL ARMS) MANUF	***	***
332994	SMALL ARMS MANUF	***	***
332996	FABRICATED PIPE,PIPE FITTING MANUF	***	***
332999	MISCELLANEOUS FABRICATED METAL MANUF	1,213	6,910,028
333111	FARM MACHINERY AND EQUIPMENT MANUF	***	***
333120	CONSTRUCTION MACHINERY MANUFACTURING	***	***
333131	MINING MACHINERY AND EQUIPMENT MANUF	***	***
333132	OIL,GAS FIELD MACHINERY AND EQUIPMENT MANUF	***	***
333210	SAWMILL AND WOODWORKING MACHINERY MANUF	***	***
333220	PLASTICS,RUBBER INDUSTRY MACHINE MANUF	***	***
333291	PAPER INDUSTRY MACHINERY MANUF	***	***
333292	TEXTILE MACHINERY MANUFACTURING	13	16
333298	ALL OTHER INDUSTRIAL MACHINERY MANUFACTURING	***	***
333311	AUTOMATIC VENDING MACHINE MANUFACTURING	***	***
333319	OTHER COMMERCIAL AND SERVICE INDUSTRY MACHIN	6	11,501
333414	HEATING EQUIPMENT(EXCEPT WARM AIR EQUIP)	***	***
333415	AIR-CONDITIONING,WARM AIR HEATING EQUIP	5	15,568
333511	INDUSTRIAL MOLD MANUFACTURING	***	***
333512	MACHINE TOOL (METAL CUTTING TYPES) MANUF	5	(3,095)
333513	MACHINE TOOL (METAL FORMING TYPES) MANUF	***	***
333514	SPECIAL DIE AND TOOL,JIG MANUF	***	***
333515	CUTTING TOOL AND MACHINE TOOL ACCESSORY	6	5,036
333612	INDUSTRIAL HIGH-SPEED DRIVE, GEAR MANUF	***	***
333613	MECHANICAL POWER TRANSMISSION EQUIPMENT	***	***
333900	MISCELLANEOUS MACHINERY EXCEPT ELECTRICAL	186	2,414,305
333912	AIR AND GAS COMPRESSOR MANUF	***	***
333922	CONVEYOR AND CONVEYING EQUIPMENT MANUF	***	***
333923	OVERHEAD TRAVELING CRANE, HOIST MANUF	***	***
333992	WELDING AND SOLDERING EQUIPMENT MANUF	***	***
333993	PACKAGING MACHINERY MANUF	***	***
333995	FLUID POWER CYLINDER AND ACTUATOR MANUF	***	***
333996	FLUID POWER PUMP AND MOTOR MANUF	***	***
333997	SCALE, BALANCE (EXCEPT LABORATORY) MANUF	***	***
333999	MISC GENERAL PURPOSE MACHINE MANUF	6	2,334
334111	ELECTRONIC COMPUTER MANUF	***	***
334112	COMPUTER STORAGE DEVICE MANUF	***	***
334119	OTHER COMPUTER PERIPHERAL EQUIP MANUF	***	***
334220	RADIO,TELEVISION BROADCASTING, WIRELESS	5	(1,857)
334290	OTHER COMMUNICATION EQUIPMENT MANUF	***	***
334411	ELECTRON TUBE MANUF	***	***
334412	BARE PRINTED CIRCUIT BOARD MANUF	***	***
334414	ELECTRONIC CAPACITOR MANUF	***	***
334418	PRINTED CIRCUIT ASSEMBLY MANUF	***	***
334419	OTHER ELECTRONIC COMPONENT MANUF	***	***
334510	ELECTROMEDICAL APPARATUS MANUF	32	345,594
334511	NAVIGATION, GUIDANCE EQUIP MANUF	***	***

NAICS	Title	Number of Taxpayers	Amount of Tax
334512	AUTOMATIC ENVIRONMENTAL CONTROL MANUF	***	***
334513	INSTRUMENTS AND RELATED PRODUCTS MANUF	***	***
334514	METER AND COUNTING DEVICE MANUF	***	***
334515	INSTRUMENT MANUFACTURING FOR MEASURING	***	***
334516	ANALYTICAL LABORATORY INSTRUMENT MANUF	***	***
334519	OTHER MEASURING AND CONTROLLING DEVICE	***	***
334611	SOFTWARE REPRODUCING	6	3,835
334612	PRERECORDED COMPACT DISC,TAPE,RECORD	***	***
335110	ELECTRIC LAMP BULB AND PART MANUF	***	***
335122	COMMERCIAL, INDUSTRIAL LIGHTING FIXTURE	***	***
335129	OTHER LIGHTING EQUIPMENT MANUF	***	***
335211	ELECTRIC HOUSEWARES, HOUSEHOLD FAN MANUF	***	***
335221	HOUSEHOLD COOKING APPLIANCE MANUF	***	***
335312	MOTOR AND GENERATOR MANUF	***	***
335314	RELAY AND INDUSTRIAL CONTROL MANUF	***	***
335911	STORAGE BATTERY MANUF	***	***
335912	PRIMARY BATTERY MANUF	***	***
335921	FIBER OPTIC CABLE MANUF	***	***
335931	CURRENT-CARRYING WIRING DEVICE MANUF	***	***
335932	NONCURRENT-CARRYING WIRING DEVICE MANUF	***	***
335999	MISCELLANEOUS ELECTRICAL EQUIP MANUF	78	428,482
336211	MOTOR VEHICLE BODY MANUF	***	***
336212	TRUCK TRAILER MANUF	5	174
336214	TRAVEL TRAILER AND CAMPER MANUF	***	***
336312	GASOLINE ENGINE AND ENGINE PARTS MANUF	***	***
336322	OTHER MOTOR VEHICLE ELECTRICAL EQUIP MANUF	5	298,561
336350	MOTOR VEHICLE TRANSMISSION MANUF	***	***
336360	MOTOR VEHICLE SEATING,INTERIOR TRIM MANUF	***	***
336399	ALL OTHER MOTOR VEHICLE PARTS MANUF	5	82,422
336411	AIRCRAFT MANUFACTURING	***	***
336412	AIRCRAFT ENGINE AND ENGINE PARTS MANUF	***	***
336413	OTHER AIRCRAFT PARTS MANUF	***	***
336510	RAILROAD ROLLING STOCK MANUF	***	***
336611	SHIP BUILDING AND REPAIRING	***	***
336612	BOAT BUILDING	7	192,987
336999	MISC TRANSPORTATION EQUIP MANUF	***	***
337110	WOOD KITCHEN CABINET AND COUNTERTOP MANUF	30	15,246
337121	UPHOLSTERED HOUSEHOLD FURNITURE MANUF	***	***
337124	METAL HOUSEHOLD FURNITURE MANUF	***	***
337127	INSTITUTIONAL FURNITURE MANUF	***	***
337129	TELEVISION, RADIO CABINET MANUF	***	***
337211	WOOD OFFICE FURNITURE MANUF	***	***
337212	CUSTOM ARCHITECTURAL WOODWORK MANUF	***	***
337215	SHOWCASE, PARTITION MANUF	***	***
337910	MATTRESS MANUF	***	***
339112	SURGICAL AND MEDICAL INSTRUMENT MANUF	6	29,190
339113	SURGICAL APPLIANCE AND SUPPLIES MANUF	***	***
339116	DENTAL LABORATORIES	14	4,960
339911	JEWELRY (EXCEPT COSTUME) MANUF	***	***
339914	COSTUME JEWELRY AND NOVELTY MANUF	***	***
339920	SPORTING AND ATHLETIC GOODS MANUF	***	***
339931	DOLL AND STUFFED TOY MANUF	***	***
339932	TOY VEHICLE MANUF	***	***

NAICS	Title	Number of Taxpayers	Amount of Tax
339943	MARKING DEVICE MANUF	***	***
339944	CARBON PAPER AND INKED RIBBON MANUF	***	***
339950	SIGN MANUF	21	4,090
339991	GASKET, PACKING, AND SEALING DEVIC	***	***
339993	FASTENER, BUTTON, NEEDLE, AND PIN	***	***
339999	ALL OTHER MISCELLANEOUS MANUF	47	131,479
423110	AUTOMOBILE,OTHER MOTOR VEHICLE WHOLESALER	455	(181,367)
423120	MOTOR VEHICLE SUPPLIES,PARTS WHOLESALER	13	5,920
423130	TIRE AND TUBE WHOLESALER	***	***
423140	MOTOR VEHICLE PARTS (USED) WHOLESALER	***	***
423210	FURNITURE WHOLESALER	326	552,188
423220	HOME FURNISHING WHOLESALER	14	12,275
423310	LUMBER, PLYWOOD WHOLESALER	100	394,328
423320	BRICK, STONE WHOLESALER	11	160,516
423330	ROOFING, SIDING, INSULATION WHOLESALER	***	***
423390	OTHER CONSTRUCTION MATERIAL WHOLESALER	14	32,295
423410	PHOTOGRAPHIC EQUIPMENT,SUPPLIES WHOESALE	76	22,803
423420	OFFICE EQUIPMENT WHOLESALER	13	(586)
423430	COMPUTER,SOFTWARE WHOLESALER	448	571,124
423440	OTHER COMMERCIAL EQUIPMENT WHOLESALER	15	27,256
423450	MEDICAL, DENTAL EQUIPMENT WHOLESALER	89	(167,055)
423460	OPHTHALMIC GOODS WHOLESALERS	8	32,364
423490	OTHER PROFESSIONAL EQUIPMENT WHOLESALER	137	1,276,774
423510	METAL WHOLESALER	39	183,157
423520	COAL AND OTHER MINERAL WHOLESALER	***	***
423610	ELECTRICAL EQUIPMENT, WIRING WHOLESALER	54	239,998
423620	TELEVISION AND RADIO SET WHOLESALER	5	3,664
423690	OTHER ELECTRONIC PARTS WHOLESALER	27	355,149
423710	HARDWARE WHOLESALER	19	19,542
423720	PLUMBING,HEATING EQUIPMENT WHOLESALER	297	556,377
423730	AIR-CONDITIONING EQUIPMENT WHOLESALER	8	(3,642)
423740	REFRIGERATION EQUIPMENT WHOLESALER	6	32
423810	CONSTRUCTION AND MILING WHOLESALER	20	151,837
423820	FARM AND GARDEN MACHINERY WHOLESALERR	250	510,994
423830	INDUSTRIAL MACHINERY WHOLESALER	160	212,075
423840	INDUSTRIAL SUPPLIES WHOLESALERS	48	14,940
423850	SERVICE ESTABLISHMENT EQUIPMENT WHOLESALER	29	(3,685)
423860	TRANSPORTATION EQUIPMENT WHOLESALER	9	(1,098)
423910	SPORTING AND RECREATIONAL GOODS WHOLESALER	16	46,765
423920	TOY AND HOBBY GOODS WHOLESALER	9	18,926
423930	RECYCLABLE MATERIAL WHOLESALERS	18	4,877
423940	JEWELRY, WATCH, PRECIOUS STONE WHOLESALER	10	3,004
423990	OTHER MISC DURABLE GOODS WHOLESALER	458	(245,739)
424110	PRINTING AND WRITING PAPER WHOLESALER	25	73,451
424120	STATIONERY AND OFFICE SUPPLIES WHOLESALER	8	14,880
424130	INDUSTRIAL PAPER WHOLESALER	11	(7,216)
424210	DRUGS AND SUNDRIES WHOLESALER	58	109,480
424310	PIECE GOODS, NOTIONS, DRY GOODS WHOLESALER	71	(433)
424320	MENS/BOYS CLOTHING, FURNISHINGS WHOLESALER	8	(3,072)
424330	WOMENS/CHILDRENS/INFANTS CLOTHING WHOESALE	7	22,801
424340	FOOTWEAR WHOLESALERS	5	(749)
424410	GENERAL LINE GROCERY WHOLESALER	21	163,795
424420	PACKAGED FROZEN FOOD WHOLESALER	***	***

NAICS	Title	Number of Taxpayers	Amount of Tax
424440	POULTRY AND POULTRY PRODUCT WHOLESALER	***	***
424450	CONFECTIONERY WHOLESALERS	11	(95)
424460	FISH AND SEAFOOD WHOLESALERS	***	***
424470	MEAT AND MEAT PRODUCT WHOLESALER	***	***
424480	FRESH FRUIT AND VEGETABLE WHOLESALER	5	37,157
424490	OTHER GROCERY PRODUCT WHOLESALER	15	226,804
424500	FARM PRODUCTS RAW MATERIALS	406	9,449,419
424510	GRAIN AND FIELD BEAN WHOLESALER	***	***
424520	LIVESTOCK WHOLESALER	***	***
424590	OTHER FARM PRODUCT WHOLESALER	***	***
424610	PLASTICS MATERIALS WHOLESALER	16	38,586
424690	OTHER CHEMICAL WHOLESALER	63	178,509
424710	PETROLEUM BULK STATIONS AND TERMINALS	***	***
424720	PETROLEUM,PETROLEUM PRODUCTS WHOLESALER	10	13,531
424810	BEER AND ALE MERCHANT WHOLESALERS	27	2,978
424820	WINE,DISTILLED ALCOHOLIC BEVERAGE WHOLESALER	6	(210)
424910	FARM SUPPLIES WHOLESALERS	40	128,618
424920	BOOK, PERIODICAL, AND NEWSPAPER WHOLESALER	10	(1,399)
424930	FLOWER, NURSERY STOCK WHOLESALER	***	***
424940	TOBACCO,TOBACCO PRODUCT WHOLESALER	21	377,465
424950	PAINT, VARNISH WHOLESALER	7	27,704
424990	OTHER MISC NONDURABLE GOODS WHOLESALER	144	410,492
425110	BUSINESS TO BUSINESS ELECTRONIC MARKETS	34	18,137
425120	WHOLESALE TRADE AGENTS AND BROKERS	270	542,684
441110	NEW CAR DEALERS	518	1,058,916
441120	USED CAR DEALERS	216	24,472
441210	RECREATIONAL VEHICLE DEALERS	5	4,861
441221	MOTORCYCLE DEALERS	44	15,744
441222	BOAT DEALERS	165	264,105
441229	ALL OTHER MOTOR VEHICLE DEALERS	18	29,816
441310	AUTOMOTIVE PARTS AND ACCESSORIES STORES	659	1,112,251
441320	TIRE DEALERS	43	1,971
442110	FURNITURE STORES	118	113,519
442210	FLOOR COVERING STORES	45	13,956
442291	WINDOW TREATMENT STORES	12	610
442299	ALL OTHER HOME FURNISHINGS STORES	563	578,127
443111	HOUSEHOLD APPLIANCE STORES	42	13,981
443112	RADIO, TELEVISION, AND OTHER ELECTRONICS STORES	53	(52,730)
443120	COMPUTER AND SOFTWARE STORES	124	91,576
443130	CAMERA AND PHOTOGRAPHIC SUPPLIES STORES	7	50,255
444110	HOME CENTERS	29	158,270
444120	PAINT AND WALLPAPER STORES	17	(3,301)
444130	HARDWARE STORES	120	143,668
444190	OTHER BUILDING MATERIAL DEALERS	452	2,368,861
444210	OUTDOOR POWER EQUIPMENT STORES	28	38,692
444220	NURSERY, GARDEN CENTER, FARM SUPPLY STORES	159	170,335
445110	SUPERMARKETS AND OTHER GROCERY (EXCEPT CONVE	435	2,585,586
445120	CONVENIENCE STORES	104	143,240
445291	BAKED GOODS STORES	16	11,392
445292	CONFECTIONERY AND NUT STORES	10	2,352
445299	ALL OTHER SPECIALTY FOOD STORES	340	(246,066)
445300	PARTY SHOP	***	***
445310	BEER, WINE, AND LIQUOR STORES	258	109,378

NAICS	Title	Number of Taxpayers	Amount of Tax
446110	PHARMACIES AND DRUG STORES	305	689,690
446120	COSMETICS, BEAUTY SUPPLIES, AND PERFUME STO	46	4,481
446130	OPTICAL GOODS STORES	15	81,024
446191	FOOD (HEALTH) SUPPLEMENT STORES	23	8,654
446199	ALL OTHER HEALTH AND PERSONAL CARE STORES	51	11,994
447110	GASOLINE STATIONS WITH CONVENIENCE STORES	365	541,306
447190	OTHER GASOLINE STATIONS	17	230
448110	MENS CLOTHING STORES	23	19,091
448120	WOMEN'S CLOTHING STORES	76	45,503
448130	CHILDREN'S AND INFANTS' CLOTHING STORES	22	96,724
448140	FAMILY CLOTHING STORES	67	287,342
448150	CLOTHING ACCESSORIES STORES	602	1,977,088
448190	OTHER CLOTHING STORES	63	19,460
448210	SHOE STORES	42	36,033
448310	JEWELRY STORES	270	130,297
448320	LUGGAGE AND LEATHER GOODS STORES	***	***
451110	SPORTING GOODS STORES	239	133,114
451120	HOBBY, TOY, AND GAME STORES	29	1,268
451130	SEWING, NEEDLEWORK, AND PIECE GOODS STORES	22	6,204
451140	MUSICAL INSTRUMENT AND SUPPLIES STORES	22	11,861
451211	BOOK STORES	167	1,069,807
451212	NEWS DEALERS AND NEWSSTANDS	10	26,744
451220	PRERECORDED TAPE, COMPACT DISC, AND RECORD	15	1,247
452110	DEPARTMENT STORES - GENERAL	65	1,537,059
452111	DEPARTMENT STORES (EXCEPT DISCOUNT DEPARTMEN	7	27,808
452112	DISCOUNT DEPARTMENT STORES	***	***
452910	WAREHOUSE CLUBS AND SUPERCENTERS	***	***
452990	ALL OTHER GENERAL MERCHANDISE STORES	558	2,055,279
453110	FLORISTS	282	48,065
453210	OFFICE SUPPLIES AND STATIONERY STORES	48	63,271
453220	GIFT, NOVELTY, AND SOUVENIR STORES	286	360,871
453310	USED MERCHANDISE STORES	146	93,308
453910	PET AND PET SUPPLIES STORES	38	29,099
453920	ART DEALERS	54	14,832
453930	MANUFACTURED (MOBILE) HOME DEALERS	239	67,112
453991	TOBACCO STORES	35	714,104
453998	ALL OTHER MISCELLANEOUS STORE RETAILERS (EXC	2,064	2,126,608
454111	ELECTRONIC SHOPPING	25	5,974
454112	ELECTRONIC AUCTIONS	***	***
454113	MAIL-ORDER HOUSES	57	161,568
454210	VENDING MACHINE OPERATORS	50	144,324
454300	ARTISTS/CRAFTSMEN - \$20 FEE	12	23,577
454311	HEATING OIL DEALERS	113	797,795
454312	LIQUEFIED PETROLEUM GAS (BOTTLED GAS) DEALER	35	38,784
454390	OTHER DIRECT SELLING ESTABLISHMENTS	45	14,996
481110	AIR TRANSPORTATION	95	182,877
481111	SCHEDULED PASSENGER AIR TRANSPORTATION	6	49,311
481112	SCHEDULED FREIGHT AIR TRANSPORTATION	***	***
481211	NONSCHEDULED CHARTERED PASSENGER AIR TRANSPO	5	(199)
481212	NONSCHEDULED CHARTERED FREIGHT AIR TRANSPORT	***	***
481219	OTHER NONSCHEDULED AIR TRANSPORTATION	***	***
482110	RAILROADS	76	322,178
483111	DEEP SEA FREIGHT TRANSPORTATION	***	***

NAICS	Title	Number of Taxpayers	Amount of Tax
483112	DEEP SEA PASSENGER TRANSPORTATION	***	***
483113	COASTAL FREIGHT TRANSPORTATI	***	***
483211	INLAND WATER FREIGHT TRANSPORTATION	***	***
483212	INLAND WATER PASSENGER TRANSPORTATION	***	***
484100	TRUCKING AND WAREHOUSING	1,428	3,047,374
484110	GENERAL FREIGHT TRUCKING, LOCAL	94	62,045
484121	GENERAL FREIGHT TRUCKING, LONG-DISTANCE, TR	182	500,952
484122	GENERAL FREIGHT TRUCKING, LONG-DISTANCE, LE	11	3,249
484210	USED HOUSEHOLD AND OFFICE GOODS MOVING	18	116
484220	SPECIALIZED FREIGHT (EXCEPT USED GOODS) TRU	37	44,969
484230	SPECIALIZED FREIGHT (EXCEPT USED GOODS) TRU	31	13,139
485113	BUS AND OTHER MOTOR VEHICLE TRANSIT SYSTEMS	***	***
485410	SCHOOL AND EMPLOYEE BUS TRANSPORTATION	***	***
485510	CHARTER BUS INDUSTRY	***	***
485991	SPECIAL NEEDS TRANSPORTATION	***	***
485999	ALL OTHER TRANSIT AND GROUND PASSENGER TRANS	5	(4,241)
486210	PIPELINE TRANSPORTATION OF NATURAL GAS	***	***
486990	ALL OTHER PIPELINE TRANSPORTATION	8	231
487210	SCENIC AND SIGHTSEEING TRANSPORTATION, WATE	19	(50)
487990	SCENIC AND SIGHTSEEING TRANSPORTATION, OTHE	***	***
488119	OTHER AIRPORT OPERATIONS	8	2,069
488190	OTHER SUPPORT ACTIVITIES FOR AIR TRANSPORTAT	9	(20,365)
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 TRANSPORT	***	***
488410	MOTOR VEHICLE TOWING	20	(109)
488510	FREIGHT TRANSPORTATION ARRANGEMENT	42	83,057
488991	PACKING AND CRATING	5	1,415
488999	ALL OTHER SUPPORT ACTIVITIES FOR TRANSPORTAT	17	21,598
491110	POSTAL SERVICE	6	379
492110	COURIERS	19	71,644
492210	LOCAL MESSENGERS AND LOCAL DELIVERY	13	1,557
493110	GENERAL WAREHOUSING AND STORAGE	33	136,907
493120	REFRIGERATED WAREHOUSING AND STORAGE	***	***
493130	FARM PRODUCT WAREHOUSING AND STORAGE	7	72,034
493190	OTHER WAREHOUSING AND STORAGE	16	63,942
511110	NEWSPAPER PUBLISHERS	18	698,823
511130	BOOK PUBLISHERS	10	(7,704)
511140	DIRECTORY AND MAILING LIST PUBLISHERS	***	***
511199	ALL OTHER PUBLISHERS	13	2,584
511210	SOFTWARE PUBLISHERS	335	760,017
512110	MOTION PICTURE AND VIDEO PRODUCTION	29	47,652
512131	MOTION PICTURE THEATERS (EXCEPT DRIVE-INS)	297	127,963
512191	TELEPRODUCTION AND OTHER POSTPRODUCTION SERV	***	***
512199	OTHER MOTION PICTURE AND VIDEO INDUSTRIES	***	***
512210	RECORD PRODUCTION	***	***
512230	MUSIC PUBLISHERS	***	***
512240	SOUND RECORDING STUDIOS	***	***
512290	OTHER SOUND RECORDING INDUSTRIES	***	***
515111	RADIO NETWORKS	***	***
515112	RADIO STATIONS	20	60,265

NAICS	Title	Number of Taxpayers	Amount of Tax
515120	TELEVISION BROADCASTING	9	35,969
515210	CABLE AND OTHER SUBSCRIPTION PROGRAMMING	34	(29,786)
516110	INTERNET PUBLISHING AND BROADCASTING	***	***
517110	WIRED TELECOMMUNICATIONS CARRIERS	16	(37,065)
517210	WIRELESS TELECOMMUNICATIONS CARRIERS	***	***
517211	PAGING	***	***
517212	CELLULAR AND OTHER WIRELESS TELECOMMUNICATIO	15	(20,061)
517310	TELECOMMUNICATIONS RESELLERS	92	1,139,703
517410	SATELLITE TELECOMMUNICATIONS	***	***
517510	CABLE AND OTHER PROGRAM DISTRIBUTION	6	302
517910	OTHER TELECOMMUNICATIONS	795	5,178,383
518111	INTERNET SERVICE PROVIDERS	25	8,966
518210	DATA PROCESSING, HOSTING, AND RELATED SERVI	20	7,099
519190	ALL OTHER INFORMATION SERVICES	17	4,919
522110	COMMERCIAL BANKING	473	7,635,487
522120	SAVINGS INSTITUTIONS	23	1,164,556
522130	CREDIT UNIONS	8	92,626
522200	INSTALLMENT FINANCE COMPANIES	668	1,061,603
522210	CREDIT CARD ISSUING	***	***
522220	SALES FINANCING	24	98,999
522291	CONSUMER LENDING	54	170,372
522292	REAL ESTATE CREDIT	70	288,909
522293	INTERNATIONAL TRADE FINANCING	10	8,750
522298	ALL OTHER NONDEPOSITORY CREDIT INTERMEDIATIO	30	7,467
522310	MORTGAGE AND NONMORTGAGE LOAN BROKERS	159	214,593
522320	FINANCIAL TRANSACTIONS PROCESSING, RESERVE,	15	111,047
522390	OTHER ACTIVITIES RELATED TO CREDIT INTERMEDI	47	13,210
523110	INVESTMENT BANKING AND SECURITIES DEALING	23	76,335
523120	SECURITIES BROKERAGE	11	9,510
523130	COMMODITY CONTRACTS DEALING	***	***
523140	COMMODITY CONTRACTS BROKERAGE	***	***
523210	SECURITIES AND COMMODITY EXCHANGES	***	***
523910	MISCELLANEOUS INTERMEDIATION	1,145	3,044,718
523920	PORTFOLIO MANAGEMENT	9	450
523930	INVESTMENT ADVICE	51	50,459
523999	MISCELLANEOUS FINANCIAL INVESTMENT ACTIVITIE	59	22,443
524113	DIRECT LIFE INSURANCE CARRIERS	34	994
524114	DIRECT HEALTH AND MEDICAL INSURANCE CARRIERS	5	(17,525)
524126	DIRECT PROPERTY AND CASUALTY INSURANCE CARRI	14	158,502
524127	DIRECT TITLE INSURANCE CARRIERS	9	5,975
524128	OTHER DIRECT INSURANCE (EXCEPT LIFE, HEALTH	11	4,991
524130	REINSURANCE CARRIERS	***	***
524210	INSURANCE AGENCIES AND BROKERAGES	3,021	916,713
524291	CLAIMS ADJUSTING	16	(89,012)
524292	THIRD PARTY ADMINISTRATION OF INSURANCE AND	12	764
524298	ALL OTHER INSURANCE RELATED ACTIVITIES	24	9,388
525110	PENSION FUNDS	20	20,536
525120	HEALTH AND WELFARE FUNDS	***	***
525910	OPEN-END INVESTMENT FUNDS	***	***
525920	TRUSTS, ESTATES, AND AGENCY ACCOUNTS	***	***
525930	REAL ESTATE INVESTMENT TRUSTS	7	682
525990	OTHER FINANCIAL VEHICLES	***	***
531110	LESSORS OF RESIDENTIAL BUILDINGS AND DWELLIN	52	71,787

NAICS	Title	Number of Taxpayers	Amount of Tax
531120	LESSORS OF NONRESIDENTIAL BUILDINGS (EXCEPT	17	26,675
531130	LESSORS OF MINIWAREHOUSES AND SELF-STORAGE U	22	14,542
531190	LESSORS OF OTHER REAL ESTATE PROPERTY	21	100
531210	OFFICES OF REAL ESTATE AGENTS AND BROKERS	8,505	11,214,595
531311	RESIDENTIAL PROPERTY MANAGERS	53	1,137
531312	NONRESIDENTIAL PROPERTY MANAGERS	37	77,767
531320	OFFICES OF REAL ESTATE APPRAISERS	54	4,445
531390	OTHER ACTIVITIES RELATED TO REAL ESTATE	113	12,382
532111	PASSENGER CAR RENTAL	109	(14,731)
532112	PASSENGER CAR LEASING	***	***
532120	TRUCK, UTILITY TRAILER, AND RV (RECREATIONA	12	(1,257)
532210	CONSUMER ELECTRONICS AND APPLIANCES RENTAL	8	2,524
532220	FORMAL WEAR AND COSTUME RENTAL	***	***
532230	VIDEO TAPE AND DISC RENTAL	23	43,116
532291	HOME HEALTH EQUIPMENT RENTAL	6	(7,517)
532292	RECREATIONAL GOODS RENTAL	13	(25)
532299	ALL OTHER CONSUMER GOODS RENTAL	1,045	748,129
532310	GENERAL RENTAL CENTERS	20	53,599
532411	AIR, RAIL, AND WATER TRANSPORTATION RENTAL	8	93
532412	CONSTRUCTION, MINING, FORESTRY MACHINERY RENT	10	99,427
532420	OFFICE MACHINERY AND EQUIPMENT RENTAL	14	8,118
532490	OTHER COMMERCIAL, INDUSTRIAL MACHINERY RENT	25	16,498
533110	LESSORS OF NONFINANCIAL INTANGIBLE ASSETS	6	742
541110	OFFICES OF LAWYERS	1,198	97,877
541120	OFFICES OF NOTARIES	***	***
541191	TITLE ABSTRACT AND SETTLEMENT OFFICES	22	(594)
541211	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS	129	7,469
541213	TAX PREPARATION SERVICES	70	11,718
541214	PAYROLL SERVICES	19	46,862
541219	OTHER ACCOUNTING SERVICES	558	(192,259)
541310	ARCHITECTURAL SERVICES	84	1,773
541320	LANDSCAPE ARCHITECTURAL SERVICES	35	7,197
541330	ENGINEERING SERVICES	234	227,726
541340	DRAFTING SERVICES	8	182
541350	BUILDING INSPECTION SERVICES	21	679
541360	GEOPHYSICAL SURVEYING AND MAPPING SERVICES	***	***
541370	SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) S	39	988
541380	TESTING LABORATORIES	20	15,723
541410	INTERIOR DESIGN SERVICES	39	15,193
541430	GRAPHIC DESIGN SERVICES	34	631
541490	OTHER SPECIALIZED DESIGN SERVICES	10	4,380
541511	CUSTOM COMPUTER PROGRAMMING SERVICES	554	(347,139)
541512	COMPUTER SYSTEMS DESIGN SERVICES	119	(23,503)
541513	COMPUTER FACILITIES MANAGEMENT SERVICES	6	44,029
541519	OTHER COMPUTER RELATED SERVICES	59	17,229
541611	ADMINISTRATIVE MANAGEMENT AND GENERAL MANAG	301	328,674
541612	HUMAN RESOURCES AND EXECUTIVE SEARCH CONSULT	64	7,970
541613	MARKETING CONSULTING SERVICES	198	124,811
541614	PROCESS, PHYSICAL DISTRIBUTION, AND LOGISTI	54	11,654
541618	OTHER MANAGEMENT CONSULTING SERVICES	77	8,639
541620	ENVIRONMENTAL CONSULTING SERVICES	36	6,381
541690	OTHER SCIENTIFIC AND TECHNICAL CONSULTING SE	44	4,576
541710	RESEARCH AND DEVELOPMENT IN THE PHYSICAL E	28	44,864

NAICS	Title	Number of Taxpayers	Amount of Tax
541720	RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIEN	11	(522)
541810	ADVERTISING AGENCIES	421	606,876
541820	PUBLIC RELATIONS AGENCIES	14	(51)
541830	MEDIA BUYING AGENCIES	***	***
541840	MEDIA REPRESENTATIVES	10	(88)
541850	DISPLAY ADVERTISING	24	24,514
541860	DIRECT MAIL ADVERTISING	13	(7,760)
541870	ADVERTISING MATERIAL DISTRIBUTION SERVICES	10	2,666
541890	OTHER SERVICES RELATED TO ADVERTISING	17	4,423
541910	MARKETING RESEARCH AND PUBLIC OPINION POLLIN	23	1,373
541921	PHOTOGRAPHY STUDIOS, PORTRAIT	175	24,020
541922	COMMERCIAL PHOTOGRAPHY	11	533
541930	TRANSLATION AND INTERPRETATION SERVICES	5	1,353
541940	VETERINARY SERVICES	45	6,931
541990	ALL OTHER PROFESSIONAL, SCIENTIFIC, AND TEC	124	152,723
551111	OFFICES OF BANK HOLDING COMPANIES	18	72,992
551112	OFFICES OF OTHER HOLDING COMPANIES	69	1,553,978
551114	CORPORATE, SUBSIDIARY, AND REGIONAL MANAGIN	26	208,880
561110	OFFICE ADMINISTRATIVE SERVICES	85	73,060
561210	FACILITIES SUPPORT SERVICES	18	274,314
561310	EMPLOYMENT PLACEMENT AGENCIES	73	4,730
561320	TEMPORARY HELP SERVICES	142	291,483
561330	PROFESSIONAL EMPLOYER ORGANIZATIONS	41	44,719
561410	DOCUMENT PREPARATION SERVICES	16	14,894
561421	TELEPHONE ANSWERING SERVICES	***	***
561422	TELEMARKETING BUREAUS	8	8,879
561439	OTHER BUSINESS SERVICE CENTERS (INCLUDING CO	47	1,867
561440	COLLECTION AGENCIES	37	(1,551)
561450	CREDIT BUREAUS	5	(36,887)
561491	REPOSSESSION SERVICES	***	***
561492	COURT REPORTING AND STENOTYPE SERVICES	10	364
561499	ALL OTHER BUSINESS SUPPORT SERVICES	21,320	43,267,485
561510	TRAVEL AGENCIES	47	27,032
561520	TOUR OPERATORS	14	(1)
561591	CONVENTION AND VISITORS BUREAUS	***	***
561599	ALL OTHER TRAVEL ARRANGEMENT AND RESERVATION	16	(294)
561611	INVESTIGATION SERVICES	28	(6,576)
561612	SECURITY GUARDS AND PATROL SERVICES	25	354,432
561621	SECURITY SYSTEMS SERVICES (EXCEPT LOCKSMITHS	49	(5,518)
561622	LOCKSMITHS	13	4
561710	EXTERMINATING AND PEST CONTROL SERVICES	81	51,622
561720	JANITORIAL SERVICES	204	44,186
561730	LANDSCAPING SERVICES	1,047	226,600
561740	CARPET AND UPHOLSTERY CLEANING SERVICES	26	50
561790	OTHER SERVICES TO BUILDINGS AND DWELLINGS	35	50
561910	PACKAGING AND LABELING SERVICES	***	***
561920	CONVENTION AND TRADE SHOW ORGANIZERS	8	875
561990	ALL OTHER SUPPORT SERVICES	202	291,149
562111	SOLID WASTE COLLECTION	19	(11,271)
562112	HAZARDOUS WASTE COLLECTION	***	***
562211	HAZARDOUS WASTE TREATMENT AND DISPOSAL	***	***
562212	SOLID WASTE LANDFILL	6	38,049
562213	SOLID WASTE COMBUSTORS AND INCINERATORS	***	***

NAICS	Title	Number of Taxpayers	Amount of Tax
562219	OTHER NONHAZARDOUS WASTE TREATMENT AND DISPC	6	1,419
562910	REMEDATION SERVICES	10	21,899
562920	MATERIALS RECOVERY FACILITIES	***	***
562991	SEPTIC TANK AND RELATED SERVICES	***	***
562998	ALL OTHER MISCELLANEOUS WASTE MANAGEMENT SER	10	2,656
611110	ELEMENTARY AND SECONDARY SCHOOLS	5	538
611310	COLLEGES, UNIVERSITIES	***	***
611410	BUSINESS AND SECRETARIAL SCHOOLS	***	***
611420	COMPUTER TRAINING	9	879
611430	PROFESSIONAL AND MANAGEMENT TRAINING	20	44,691
611511	COSMETOLOGY AND BARBER SCHOOLS	5	(2,906)
611512	FLIGHT TRAINING	5	(704)
611519	OTHER TECHNICAL AND TRADE SCHOOLS	7	(95)
611620	SPORTS AND RECREATION INSTRUCTION	24	(60)
611692	AUTOMOBILE DRIVING SCHOOLS	***	***
611699	ALL OTHER MISCELLANEOUS SCHOOLS AND INSTRUCT	283	123,906
611710	EDUCATIONAL SUPPORT SERVICES	36	14,705
621100	MEDICAL AND HEALTH SERVICES	2,654	2,525,917
621111	OFFICES OF PHYSICIANS (EXCEPT MENTAL HEALTH	680	62,522
621112	OFFICES OF PHYSICIANS, MENTAL HEALTH SPECIA	31	16,493
621210	OFFICES OF DENTISTS	300	9,249
621310	OFFICES OF CHIROPRACTORS	92	5,267
621320	OFFICES OF OPTOMETRISTS	67	4,070
621330	OFFICES OF MENTAL HEALTH PRACTITIONERS (EXCE	29	204
621340	OFFICES OF PHYSICAL, OCCUPATIONAL AND SPEEC	57	5,561
621399	OFFICES OF ALL OTHER MISCELLANEOUS HEALTH PR	46	(2,804)
621410	FAMILY PLANNING CENTERS	***	***
621420	OUTPATIENT MENTAL HEALTH AND SUBSTANCE ABUSE	***	***
621492	KIDNEY DIALYSIS CENTERS	***	***
621493	FREESTANDING AMBULATORY SURGICAL AND EMERGEN	12	900
621498	ALL OTHER OUTPATIENT CARE CENTERS	19	51,937
621511	MEDICAL LABORATORIES	15	489
621512	DIAGNOSTIC IMAGING CENTERS	11	697
621610	HOME HEALTH CARE SERVICES	24	38,616
621991	BLOOD AND ORGAN BANKS	***	***
621999	ALL OTHER MISCELLANEOUS AMBULATORY HEALTH CA	24	356,978
622110	GENERAL MEDICAL AND SURGICAL HOSPITALS	9	260,325
622210	PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS	***	***
622310	SPECIALTY (EXCEPT PSYCHIATRIC AND SUBSTANCE	***	***
623110	NURSING CARE FACILITIES	14	(246)
623210	RESIDENTIAL MENTAL RETARDATION FACILITIES	***	***
623220	RESIDENTIAL MENTAL HEALTH AND SUBSTANCE ABUS	***	***
623311	CONTINUING CARE RETIREMENT COMMUNITIES	***	***
623312	HOMES FOR THE ELDERLY	21	7,438
623990	OTHER RESIDENTIAL CARE FACILITIES	7	(5,978)
624110	CHILD AND YOUTH SERVICES	339	771,965
624190	OTHER INDIVIDUAL AND FAMILY SERVICES	20	(54)
624229	OTHER COMMUNITY HOUSING SERVICES	***	***
624310	VOCATIONAL REHABILITATION SERVICES	***	***
624410	CHILD DAY CARE SERVICES	119	9,171
711110	THEATER COMPANIES AND DINNER THEATERS	***	***
711120	DANCE COMPANIES	***	***
711130	MUSICAL GROUPS AND ARTISTS	9	1,145

NAICS	Title	Number of Taxpayers	Amount of Tax
711190	OTHER PERFORMING ARTS COMPANIES	***	***
711211	SPORTS TEAMS AND CLUBS	81	2,225
711212	RACETRACKS	42	300
711219	OTHER SPECTATOR SPORTS	10	6,509
711310	PROMOTERS OF PERFORMING ARTS, SPORTS, AND S	7	175
711320	PROMOTERS OF PERFORMING ARTS, SPORTS, AND S	11	1,668
711410	AGENTS AND MANAGERS FOR ARTISTS, ATHLETES,	9	26
711510	INDEPENDENT ARTISTS, WRITERS, AND PERFORMER	15	47
712130	ZOOS AND BOTANICAL GARDENS	***	***
713110	AMUSEMENT AND THEME PARKS	12	2,856
713120	AMUSEMENT ARCADES	67	18,126
713210	CASINOS (EXCEPT CASINO HOTELS)	***	***
713290	OTHER GAMBLING INDUSTRIES	8	839
713910	GOLF COURSES AND COUNTRY CLUBS	101	3,554
713930	MARINAS	15	673
713940	FITNESS AND RECREATIONAL SPORTS CENTERS	632	(897,455)
713950	BOWLING CENTERS	14	7,466
713990	ALL OTHER AMUSEMENT AND RECREATION INDUSTRIE	354	35,885
721110	HOTELS (EXCEPT CASINO HOTELS) AND MOTELS	751	359,292
721191	BED-AND-BREAKFAST INNS	6	525
721211	RV (RECREATIONAL VEHICLE) PARKS/CAMPGROUNDS	37	1,339
721214	RECREATIONAL/VACATION CAMPS(EXCEPT CAMPGROUP	***	***
721310	ROOMING AND BOARDING HOUSES	36	1,894
722110	FULL-SERVICE RESTAURANTS	2,921	1,366,367
722211	LIMITED-SERVICE RESTAURANTS	492	342,342
722212	CAFETERIAS	36	16,078
722213	SNACK AND NONALCOHOLIC BEVERAGE BARS	70	8,086
722310	FOOD SERVICE CONTRACTORS	16	119,379
722320	CATERERS	25	549
722330	MOBILE FOOD SERVICES	***	***
722410	DRINKING PLACES (ALCOHOLIC BEVERAGES)	225	122,143
811111	GENERAL AUTOMOTIVE REPAIR	1,096	250,230
811112	AUTOMOTIVE EXHAUST SYSTEM REPAIR	8	234
811113	AUTOMOTIVE TRANSMISSION REPAIR	25	504
811118	OTHER AUTOMOTIVE MECHANICAL/ELECT REPAIR	19	19,276
811121	AUTOMOTIVE BODY, PAINT, AND INTERIOR REPAIR	105	2,965
811122	AUTOMOTIVE GLASS REPLACEMENT SHOPS	19	(1,069)
811191	AUTOMOTIVE OIL CHANGE AND LUBRICATION SHOPS	28	9,375
811192	CAR WASHES	42	1,693
811198	ALL OTHER AUTOMOTIVE REPAIR AND MAINTENANCE	17	17,688
811210	OTHER REPAIR SERVICES	554	175,983
811211	CONSUMER ELECTRONICS REPAIR AND MAINTENANCE	10	(22)
811212	COMPUTER AND OFFICE MACHINE REPAIR/MAINT	19	1,190
811213	COMMUNICATION EQUIPMENT REPAIR/MAINT	***	***
811219	OTHER ELECTRONIC/PRECISION EQUIP REPAIR	19	5,997
811310	COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUI	97	189,100
811411	HOME AND GARDEN EQUIPMENT REPAIR AND MAINTEN	11	659
811412	APPLIANCE REPAIR AND MAINTENANCE	26	4,970
811430	FOOTWEAR AND LEATHER GOODS REPAIR	***	***
811490	OTHER PERSONAL AND HOUSEHOLD GOODS REPAIR AN	32	1,661
812112	BEAUTY SALONS	423	89,374
812113	NAIL SALONS	13	2,832
812191	DIET AND WEIGHT REDUCING CENTERS	5	14,200

NAICS	Title	Number of Taxpayers	Amount of Tax
812199	OTHER PERSONAL CARE SERVICES	33	1,859
812210	FUNERAL HOMES AND FUNERAL SERVICES	221	141,289
812220	CEMETERIES AND CREMATORIES	10	2,695
812310	COIN-OPERATED LAUNDRIES AND DRYCLEANERS	31	121
812320	DRYCLEANING AND LAUNDRY SERVICES (EXCEPT COI	278	31,658
812331	LINEN SUPPLY	5	(3,700)
812332	INDUSTRIAL LAUNDERERS	***	***
812910	PET CARE (EXCEPT VETERINARY) SERVICES	19	5
812930	PARKING LOTS AND GARAGES	***	***
812990	ALL OTHER PERSONAL SERVICES	1,038	175,332
813110	RELIGIOUS ORGANIZATIONS	40	556
813211	GRANTMAKING FOUNDATIONS	211	23,207
813312	ENVIRONMENT, CONSERVATION AND WILDLIFE ORGA	***	***
813319	OTHER SOCIAL ADVOCACY ORGANIZATIONS	5	237
813410	CIVIC AND SOCIAL ORGANIZATIONS	665	32,391
813910	BUSINESS ASSOCIATIONS	1,546	150,130
813920	PROFESSIONAL ORGANIZATIONS	236	31,325
813930	LABOR UNIONS AND SIMILAR LABOR ORGANIZATIONS	***	***
813940	POLITICAL ORGANIZATIONS	18	2,496
813990	OTHER SIMILAR ORGANIZATIONS (EXCEPT BUSINES	318	67,846
814110	PRIVATE HOUSEHOLDS	***	***
921190	OTHER GENERAL GOVERNMENT SUPPORT	***	***
922110	COURTS	***	***
923130	ADMINISTRATION OF HUMAN RESOURCE PROGRAMS (***	***
925120	ADMINISTRATION OF URBAN PLANNING AND COMMUNI	***	***
926130	REGULATION AND ADMINISTRATION OF COMMUNICAT	***	***
928110	NATIONAL SECURITY	275	(4,202,844)
928120	INTERNATIONAL AFFAIRS	7,856	24,311,606
TOTAL		109,416	204,768,559

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

Comparison of State and Local Retail Sales Taxes

July, 2004

	Food Items [1] Taxable (T) Exempt (E)	State Rate	Maximum Local Rate [2]	Maximum State/Local Rate [2]
Alabama	T	4.00	7.00	11.00
Alaska	T	0.00	7.00 [3]	7.00
Arizona	E	5.60	4.50	10.10
Arkansas	T	6.00	5.50	11.50
California	E	6.25	2.65	8.90
Colorado	E	2.90	7.00	9.90
Connecticut	E	6.00	---	6.00
District of Columbia	E	5.75	---	5.75
Florida	E	6.00	1.50	7.50
Georgia	E	4.00	3.00	7.00
Hawaii	T *	4.00	---	4.00
Idaho	T *	6.00	3.00	9.00
Illinois	T **	6.25	3.00	9.25
Indiana	E	6.00	---	6.00
Iowa	E	5.00	2.00	7.00
Kansas	T *	5.30	3.00	8.30
Kentucky	E	6.00	---	6.00
Louisiana	E [4]	4.00	6.25	10.25
Maine	E	5.00	---	5.00
Maryland	E	5.00	---	5.00
Massachusetts	E	5.00	---	5.00
Michigan	E	6.00	---	6.00
Minnesota	E	6.50	1.00	7.50
Mississippi	T	7.00	0.25	7.25
Missouri	T **	4.225	4.50	8.725
Nebraska	E	5.50	1.50	7.00
Nevada	E	6.50	1.00	7.50
New Jersey	E	6.00	---	6.00
New Mexico	T	5.00	2.25	7.25
New York	E	4.25	4.50	8.75
North Carolina	E [4]	4.50	3.00	7.50
North Dakota	E	5.00	2.50	7.50
Ohio	E	6.00	2.00	8.00
Oklahoma	T	4.50	6.00	10.50
Pennsylvania	E	6.00	1.00	7.00
Rhode Island	E	7.00	---	7.00
South Carolina	T	5.00	2.00	7.00
South Dakota	T *	4.00	2.00	6.00
Tennessee	T **	7.00	2.75	9.75
Texas	E	6.25	2.00	8.25
Utah	T	4.75	2.25	7.00
Vermont	E	6.00	1.00	7.00
Virginia	T **	4.00	1.00	5.00
Washington	E	6.50	2.40	8.90
West Virginia	T	6.00	---	6.00
Wisconsin	E	5.00	0.60	5.60
Wyoming	T *	4.00	2.00	6.00

[1] Food purchased for consumption off-premises.

[2] Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes applying only to specified sales (e.g. lodging or meals) are excluded.

[3] Alaskan cities and boroughs may levy local sales taxes from 1% to 7%.

[4] Food exempt from state tax, but subject to local taxes.

** Food taxed at lower rate.

* Income tax credit allowed to offset sales tax on food.

Source: Compiled by the Washington Department of Revenue from various sources.

Sales and Use Tax Accounts

FY 2004-2005

Sales Tax Accounts:

Total Active Accounts on July 1, 2004	101,860
New Accounts (07/01/2004 Thru 06/30/2005)	19,316
Accounts Closed (07/01/2004 Thru 06/30/2005)	10,761
Total Active Accounts on June 30, 2005	110,415

Use Tax Accounts:

Total Active Accounts on July 1, 2004	10,264
New Accounts (07/01/2004 Thru 06/30/2005)	938
Accounts Closed (07/01/2004 Thru 06/30/2005)	496
Total Active Accounts on June 30, 2005	10,706

Gross and Net Taxable Sales by County

FY 2004-2005

County	Number of Business Units	Gross Sales	Net Taxable Sales
Abbeville	451	\$176,501,605	\$82,387,787
Aiken	3,153	2,430,639,106	1,145,435,012
Allendale	204	172,681,412	24,297,661
Anderson	4,147	3,863,782,308	1,777,697,770
Bamberg	362	214,644,535	72,633,728
Barnwell	553	281,677,241	147,987,387
Beaufort	4,542	3,555,090,040	2,462,825,056
Berkeley	2,663	2,982,429,059	1,383,254,533
Calhoun	313	185,598,691	46,441,922
Charleston	10,010	11,437,616,447	6,077,174,463
Cherokee	1,165	860,482,781	424,316,561
Chester	693	542,614,016	154,390,560
Chesterfield	982	693,448,942	216,463,866
Clarendon	734	366,290,854	166,244,281
Colleton	938	563,222,056	274,449,046
Darlington	1,502	1,067,820,073	376,767,327
Dillon	709	775,460,077	183,081,536
Dorchester	1,953	1,554,740,092	719,769,071
Edgefield	431	431,197,076	66,229,196
Fairfield	448	303,747,633	102,390,568
Florence	3,589	4,234,201,299	1,802,712,035
Georgetown	1,736	1,302,382,964	647,432,809
Greenville	10,845	12,010,616,853	6,017,553,565
Greenwood	1,613	1,402,522,764	721,415,466
Hampton	479	261,780,940	99,117,876
Horry	9,206	7,875,259,677	5,544,835,086
Jasper	540	978,813,009	324,092,111
Kershaw	1,324	1,159,625,975	395,494,118

County	Number of Business Units	Gross Sales	Net Taxable Sales
Lancaster	1,431	869,436,760	427,669,729
Laurens	1,272	736,213,767	332,323,265
Lee	352	184,966,549	51,758,833
Lexington	6,183	7,872,005,480	3,123,097,110
McCormick	214	50,009,029	25,719,894
Marion	744	474,611,529	186,641,545
Marlboro	550	452,731,034	113,280,458
Newberry	846	718,764,248	266,429,931
Oconee	1,695	1,120,099,665	599,118,497
Orangeburg	2,328	1,797,053,920	756,940,876
Pickens	2,188	1,613,223,043	840,431,752
Richland	8,076	9,682,228,122	5,379,059,524
Saluda	339	110,286,545	53,605,391
Spartanburg	6,243	7,337,498,418	2,872,784,717
Sumter	2,072	1,675,533,904	862,258,543
Union	554	274,105,164	150,779,940
Williamsburg	739	493,955,670	190,147,844
York	4,139	3,892,446,413	1,706,556,475
Total of Counties	105,250	\$101,040,056,788	\$49,395,494,722
Unallocated Totals	11,797	\$18,990,021,895	\$5,222,989,935
State Grand Total	117,047	\$120,030,078,683	\$54,618,484,657

Gross Sales by City and County

FY 2004-2005

City and County	Gross Sales	City and County	Gross Sales
Abbeville	87,402,817	Pelzer	349,199
Calhoun Falls	5,399,356	Pendleton	28,279,779
Donalds	2,034,878	Starr	210,592
Due West	6,379,233	West Pelzer	17,664,638
Honea Path*	***	Williamston	37,588,496
Lowndesville	***	Unincorporated Areas	2,398,466,337
Ware Shoals*	***	Anderson County	\$3,863,782,308
Unincorporated Areas	64,971,354	Bamberg	57,911,256
Abbeville County	\$176,501,605	Denmark	35,330,713
Aiken	702,191,429	Ehrhardt	8,480,978
Burnettown	***	Olar	1,082,521
Jackson	5,854,396	Unincorporated Areas	111,839,066
Monetta*	2,859,739	Bamberg County	\$214,644,535
New Ellenton	21,758,978	Barnwell	205,205,519
North Augusta*	443,128,164	Blackville	12,639,181
Perry	***	Eiko	729,574
Salley	897,077	Hilda	1,648,695
Wagner	17,237,255	Kline	***
Windsor	***	Snelling	***
Unincorporated Areas	1,235,369,167	Williston	51,820,644
Aiken County	\$2,430,639,106	Unincorporated Areas	9,477,294
Allendale	145,132,769	Barnwell County	\$281,677,241
Fairfax	11,509,208	Beaufort	517,800,086
Sycamore	***	Bluffton	22,001,218
Ulmers	***	Hilton Head Island	1,405,620,342
Unincorporated Areas	15,351,737	Port Royal	95,051,592
Allendale County	\$172,681,412	Yemassee*	1,130,207
Anderson	1,155,730,797	Unincorporated Areas	1,513,486,595
Belton	167,027,189	Beaufort County	\$3,555,090,040
Honea Path*	47,443,561		
Iva	11,021,719		

City and County

Gross Sales

Chester	120,705,858
Ft. Lawn	3,114,507
Great Falls	44,735,131
Lowrys	***
Richburg	17,187
Unincorporated Areas	371,243,430
Chester County	\$542,614,016
Cheraw	354,368,324
Chesterfield	43,532,871
Jefferson	10,301,772
McBee	13,988,729
Mt. Croghan	***
Pageland	85,478,541
Patrick	3,424,382
Ruby	2,629,676
Unincorporated Areas	178,290,394
Chesterfield County	\$693,448,942
Manning	186,323,167
Paxville	***
Summerton	26,201,913
Turbeville	17,728,818
Unincorporated Areas	134,539,502
Clarendon County	\$366,290,854
Cottageville	11,187,204
Edisto Beach	42,557,096
Lodge	***
Smoaks	198,705
Walterboro	297,446,057
Williams	***
Unincorporated Areas	209,282,040
Colleton County	\$563,222,056
Darlington	134,360,740
Hartsville	341,985,951
Lamar	11,856,326

City and County

Gross Sales

Bonneau	7,741,104
Charleston*	42,901,455
Goose Creek	384,676,599
Hanahan	155,580,275
Jamestown	5,949,307
Moncks Corner	902,179,980
St. Stephens	22,303,564
Summerville*	329,820,033
Unincorporated Areas	1,131,276,742
Berkeley County	\$2,982,429,059
Cameron	19,531,959
St. Matthews	82,212,040
Unincorporated Areas	83,854,692
Calhoun County	\$185,598,691
Awendaw	2,468,860
Charleston*	3,324,015,603
Folly Beach	30,584,763
Hollywood	38,068,706
Isle Of Palms	91,909,507
Kiawah Island	99,233,087
Lincolnville	***
McClellanville	14,387,484
Meggett	681,329
Mt. Pleasant	1,263,632,426
North Charleston*	5,279,327,955
Ravenel	100,634,601
Seabrook Island	15,799,190
Sullivan's Island	10,875,646
Summerville*	13,615,345
Unincorporated Areas	1,150,049,166
Charleston County	\$11,437,616,447
Blacksburg	71,502,374
Gaffney	381,660,232
Unincorporated Areas	407,320,176
Cherokee County	\$860,482,781

City and County	Gross Sales	City and County	Gross Sales
Society Hill	6,654,319	Scranton	5,464,971
Unincorporated Areas	572,962,736	Timmonsville	27,422,861
Darlington County	\$1,067,820,073	Unincorporated Areas	1,882,298,824
Dillon	189,944,501	Florence County	\$4,234,201,299
Lake View	19,530,225	Andrews*	78,826,431
Latta	89,691,440	Georgetown	509,215,546
Unincorporated Areas	476,293,912	Pawleys Island	4,244,924
Dillon County	\$775,460,077	Unincorporated Areas	710,096,062
Harleyville	6,503,608	Georgetown County	\$1,302,382,964
N. Charleston*	208,391,791	Fountain Inn*	61,569,267
Reevesville	748,333	Greenville	3,688,072,509
Ridgeville	2,789,246	Greer*	338,605,658
St. George	66,576,433	Mauldin	329,158,224
Summerville*	528,925,048	Simpsonville	281,143,655
Unincorporated Areas	740,805,634	Travelers Rest	84,178,068
Dorchester County	\$1,554,740,092	Unincorporated Areas	7,227,889,472
Edgefield	16,659,515	Greenville County	\$12,010,616,853
Johnston	42,205,651	Greenwood	580,301,436
North Augusta*	***	Hodges	2,030,018
Trenton	102,222	Ninety Six	10,734,224
Unincorporated Areas	372,174,247	Troy	***
Edgefield County	\$431,197,076	Ware Shoals*	41,194,269
Ridgeway	2,438,138	Unincorporated Areas	768,185,869
Winnsboro	157,277,992	Greenwood County	\$1,402,522,764
Unincorporated Areas	144,031,503	Brunson	1,516,056
Fairfield County	\$303,747,633	Estill	39,844,999
Coward	3,905,357	Furman	477,320
Florence	2,034,999,906	Gifford	***
Johnsonville	28,591,389	Hampton	94,211,106
Lake City	191,366,616	Luray	***
Olanta	13,800,326	Scotia	***
Pamplico	38,168,385	Varnville	10,522,457
Quinby	8,182,665	Yemassee*	16,026,600
		Unincorporated Areas	98,638,526
		Hampton County	\$261,780,940

City and County	Gross Sales	City and County	Gross Sales
Atlantic Beach	4,737,115	Bishopville	93,364,738
Aynor	31,061,905	Lynchburg	5,606,642
Briarcliffe Acres	***	Unincorporated Areas	85,995,170
Conway	565,336,114	Lee County	\$184,966,549
Loris	104,275,530	Batesburg/Leesville*	119,062,953
Myrtle Beach	1,891,874,359	Cayce	1,117,688,788
North Myrtle Beach	650,199,982	Chapin	211,114,016
Surfside Beach	110,450,608	Columbia*	325,325,329
Unincorporated Areas	4,517,324,065	Gaston	33,066,283
Horry County	\$7,875,259,677	Gilbert	8,466,523
Hardeeville	391,192,562	Irmo*	71,113,377
Ridgeland	102,980,860	Lexington	527,802,813
Unincorporated Areas	484,639,587	Pelton	24,158,745
Jasper County	\$978,813,009	Pine Ridge	3,737,186
Bethune	117,026,152	South Congaree	27,030,717
Camden	326,047,598	Springdale	66,152,687
Elgin	30,537,870	Swansea	15,346,673
Unincorporated Areas	686,014,356	West Columbia	577,084,543
Kershaw County	\$1,159,625,975	Unincorporated Areas	4,744,854,847
Heath Springs	3,056,947	Lexington County	\$7,872,005,481
Kershaw	39,565,527	Marion	125,409,650
Lancaster	370,069,309	Mullins	85,275,310
Unincorporated Areas	456,744,977	Nichols	16,415,560
Lancaster County	\$869,436,760	Sellers	***
Clinton	142,024,981	Unincorporated Areas	247,312,661
Cross Hill	1,027,214	Marion County	\$474,611,529
Fountain Inn*	8,710,327	Bennettsville	118,114,151
Gray Court	11,237,045	Blenheim	***
Laurens	196,881,927	Clio	3,755,246
Ware Shoals*	***	McColl	14,037,333
Waterloo	1,193,518	Tatum	1,708,629
Unincorporated Areas	375,138,756	Unincorporated Areas	314,510,972
Laurens County	\$736,213,767	Marlboro County	\$452,731,034

City and County	Gross Sales	City and County	Gross Sales
McCormick	25,786,581	Santee	68,536,950
Parksville	***	Springfield	2,514,558
Plum Branch	736,400	Vance	***
Unincorporated Areas	23,332,927	Woodford	***
McCormick County	\$50,009,029	Unincorporated Areas	1,165,008,794
Little Mountain	5,969,039	Orangeburg County	\$1,797,053,920
Newberry	328,425,578	Central	54,270,728
Peak	***	Clemson*	163,533,018
Pomaria	***	Easley	659,677,561
Prosperity	11,522,839	Liberty	42,284,006
Silverstreet	544,291	Norris	1,363,732
Whitnire	6,436,299	Pickens	187,108,325
Unincorporated Areas	363,858,256	Six Mile	7,134,190
Newberry County	\$718,764,248	Unincorporated Areas	497,851,482
Salem	***	Pickens County	\$1,613,223,043
Seneca	418,776,240	Arcadia Lakes	***
Walhalla	30,395,306	Blythewood	42,737,125
West Union	9,897,293	Columbia*	4,284,970,101
Westminster	50,751,978	Eastover	2,963,305
Unincorporated Areas	609,752,895	Forest Acres	151,686,108
Oconee County	\$1,120,099,665	Irmo*	56,371,845
Bowman	8,035,601	Unincorporated Areas	5,143,382,539
Branchville	7,896,217	Richland County	\$9,682,228,121
Cope	***	Batesburg/Leesville*	***
Cordova	***	Monetta*	***
Eiloree	13,477,351	Ridge Spring	14,850,480
Eutawville	11,577,292	Saluda	51,490,627
Holly Hill	36,978,181	Ward	***
Livingston	***	Unincorporated Areas	43,347,046
Neeses	11,736,005	Saluda County	\$110,286,545
North	13,718,698	Campobello	3,974,811
Norway	7,989,235	Central Pacolet	***
Orangeburg	445,041,199	Chesnee	47,068,448
Rowesville	982,557		

City and County	Gross Sales	City and County	Gross Sales
Cowpens	12,511,171	Clover	103,967,534
Duncan	134,404,064	Fort Mill	284,613,894
Greer*	96,412,893	Hickory Grove	***
Inman	21,500,314	McConnells	***
Landrum	54,946,076	Rock Hill	1,168,089,761
Lyman	52,518,252	Sharon	3,870,476
Pacolet	7,464,826	Smyrna	***
Pacolet Mills	***	Tega Cay	1,970,537
Reidville	***	York	240,689,930
Spartanburg	2,264,052,830	Unincorporated Areas	2,088,334,370
Wellford	5,495,752	York County	\$3,892,446,413
Woodruff	45,120,312	Sum of Cities	\$51,741,681,936
Unincorporated Areas	4,592,010,624	Sum of Unincorporated Areas	\$49,298,374,852
Spartanburg County	\$7,337,498,418	Sum of Counties	\$101,040,056,788
Mayesville	1,722,555	Sum of Allocated	\$18,990,021,895
Pinewood	2,900,757	State Grand Total	<u>\$120,030,078,683</u>
Sumter	1,155,562,559		
Unincorporated Areas	515,348,033		
Sumter County	\$1,675,533,904		
Carlisle	576,918		
Jonesville	3,321,697		
Lockhart	***		
Union	159,984,358		
Unincorporated Areas	110,009,560		
Union County	\$274,105,164		
Andrews*	***		
Greeleyville	14,297,662		
Hemingway	67,763,718		
Kingsree	178,084,081		
Lane	1,337,017		
Stuckey	***		
Unincorporated Areas	225,408,458		
Williamsburg County	\$493,955,670		

Footnotes:

* Indicates the 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 totals.

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

FY 2004-2005

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	49	45,037,327	10,952,651
0270	Animal Specialties	40	291,709,439	3,675,957
0780	Landscape Horticulture	160	48,952,168	17,241,311
0810	Forestry	9	5,501,570	619,867
0910	Fishing, Hatcheries	10	206,988	165,419
1000	Metal Mining	1	***	***
1300	Oil Gas Extraction	2	***	***
1400	Nonmetallic Minerals, Excluding Fuels	8	6,457,842	4,460,378
1520	General Building Contractors	83	101,448,277	49,773,091
1611	Highway & Street Construction	12	78,918,120	11,839,337
1620	Heavy Construction, Excluding Highway	15	20,620,799	5,777,356
1623	Cable Installation	11	6,722,275	2,182,580
1711	Plumbing, Heating, Air Conditioning	167	238,012,088	109,653,228
1721	Painting, Papering, Decorating	31	2,748,123	2,581,858
1731	Electrical Work	37	16,567,198	2,639,150
1740	Masonry, Stonework and Plastering	12	4,674,373	3,697,603
1750	Carpentry & Flooring	64	38,485,699	21,545,815
1761	Roofing & Sheet Metal Work	14	10,141,767	1,259,784
1771	Concrete Work	43	91,826,095	74,289,091
1781	Water Well Drilling	31	10,020,850	2,574,625
1790	Miscellaneous Trade Contractors	127	130,093,238	27,779,587
2000	Food & Kindred Products	28	29,096,390	3,956,990
2010	Meat Products	34	95,182,487	8,796,479
2020	Dairy Products	9	133,830,340	3,896,286
2082	Malt Beverages	1	***	***
2084	Wines, Brandy, & Brandy Spirits	24	3,714,832	3,714,831
2085	Distilled Liquor	1	***	***
2086	Bottled & Canned Soft Drinks	25	267,377,329	34,927,783
2100	Tobacco Manufacturers	1	***	***
2200	Textile Mill Products	34	130,833,860	26,430,666
2300	Apparel & Other Textile Fabrics	27	209,377,243	2,862,345
2400	Lumber & Wood Products	79	432,642,427	34,703,331
2411	Logging Camps and Logging Contractor	1	***	***
2500	Furniture & Fixtures	34	29,057,105	6,133,685

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
2400	Lumber & Wood Products	79	432,642,427	34,703,331
2411	Logging Camps and Logging Contractor	1	***	***
2500	Furniture & Fixtures	34	29,057,105	6,133,685
2600	Paper & Allied Products	24	111,974,329	4,436,425
2700	Printing, Publishing, etc.	235	250,444,523	91,906,998
2711	Newspapers - Manufacturing	11	5,016,587	999,932
2712	Newspapers - Non Manufacturing	3	***	***
2800	Chemicals	56	700,365,619	25,312,049
2900	Petroleum Products, Including Asphalt	23	217,816,237	38,148,187
3000	Rubber & Misc Plastic Products	35	230,425,089	6,124,494
3100	Leather, Leather Products, Shoe Repair	2	***	***
3200	Stone Glass & Concrete Products	78	217,641,844	151,228,057
3300	Primary Metal Products	48	276,033,881	33,742,151
3400	Fabricated Metal Products	146	546,662,426	46,378,109
3500	Machinery, Excluding Electrical	107	194,183,452	37,518,026
3570	Computing & Accounting Machines	17	5,608,967	1,642,842
3600	Electrical & Electronic Equipment	92	155,255,614	16,211,078
3630	Household Appliances	9	48,143,359	7,342,082
3700	Transportation Equipment	23	59,989,050	2,820,982
3800	Scientific & Medical Instruments	54	68,153,842	35,577,672
3900	Miscellaneous Manufacturing Products	572	1,687,838,864	199,634,013
4011	Railroads	1	***	***
4200	Trucking & Warehousing	36	18,176,412	3,287,288
4500	Air Transportation	9	695,109	106,495
4600	Pipelines	1	***	***
4800	Communication Industries	645	1,954,085,763	1,746,703,378
4813	Telephone Telegraph Communications	354	822,341,620	761,272,894
4841	Cable Television	29	176,589,487	142,199,773
4900	Electrical, Gas & Water Services	91	3,611,086,598	1,520,920,454
5010	Motor Vehicles & Auto Equipment	548	3,964,545,361	796,897,411
5020	Furniture & Home Furnishings	523	616,976,101	341,700,595
5030	Lumber & Other Building Material	41	85,173,880	51,967,759
5040	Sporting, Photographic & Hobby Items	296	219,249,450	80,092,815

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5050	Metals & Minerals, ex. Oil	13	19,609,933	2,130,337
5060	Electrical Goods	66	164,397,552	71,450,277
5070	Hardware, Plumbing, Heating Equipment	440	666,085,645	355,862,023
5080	Industrial & Farm Machinery	215	611,913,811	100,399,881
5081	Computers & Peripheral Equipment	1,618	1,572,983,815	678,048,554
5086	Professional & Medical Equipment	312	962,012,137	214,565,811
5099	Other Durable Goods	634	908,884,875	338,977,519
5110	Paper & Paper Products	27	139,531,057	34,618,666
5120	Drug & Sundries	21	222,596,456	4,272,997
5130	Apparel, Piece Goods & Notions	30	21,770,463	4,110,717
5140	Foodstuffs & Related Products	54	315,987,731	16,934,714
5150	Farm Products Raw Materials	1	***	***
5160	Chemicals & Allied Products	30	213,005,713	2,755,950
5170	Petroleum, & Petroleum Products	22	428,561,058	42,828,090
5172	Aviation Fuel	39	36,342,809	14,144,568
5180	Beer, Wine, & Alcoholic Beverages	12	101,243,460	1,112,523
5191	Farm Supplies	13	2,728,446	610,587
5194	Tobacco Products	2	***	***
5199	Other Non-Durable Goods	48	129,220,967	19,011,239
5211	Bulding Material Dealers	1,980	7,039,311,900	4,390,795,982
5251	Hardware Stores	307	399,888,050	270,629,468
5261	Nurseries & Garden Shops	571	266,919,794	87,026,514
5271	Mobile Home Dealers	426	390,928,556	92,598,462
5311	Department Stores	245	1,045,462,806	1,001,406,680
5331	Variety Stores	1,742	1,882,835,759	958,875,881
5398	Flea Markets	6,620	117,345,575	72,572,263
5399	Miscellaneous Merchandise Stores	2,825	7,452,362,595	5,602,001,312
5400	Convenience Store	566	224,572,779	73,753,677
5411	Grocery Stores	2,952	8,010,205,465	5,098,928,389
5431	Fruit & Vegetable Markets	278	154,568,097	14,922,116
5460	Bakeries	170	35,198,881	19,016,130
5499	Other Food Stores	1,414	2,312,496,538	488,876,456
5511	New & Used Car Dealers	1,074	5,918,492,539	1,329,909,712

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5521	Used Car Dealers	1,965	1,451,633,758	476,616,519
5531	Auto & Home Supply Stores	2,691	2,200,777,046	933,703,917
5541	Gasoline Service Stations	1,212	3,471,072,223	461,894,267
5571	Motorcycle Dealers	157	195,346,301	83,474,660
5599	Boat & Other Recreational Dealers	314	570,251,518	108,658,718
5600	Apparel & Accessory Stores	4,401	2,706,841,562	2,504,583,265
5700	Furniture & Home Furnishings	3,051	1,957,583,923	1,364,697,217
5812	Eating Places	10,764	6,075,763,398	5,380,478,766
5813	Drinking Places	1,362	214,043,113	200,360,126
5912	Drug Stores	984	3,575,231,856	586,166,946
5921	Liquor Stores	969	368,179,740	271,715,148
5931	Used Merchandise Stores	696	41,133,124	27,941,591
5941	Sporting Goods, Bicycle Shops, & Firearms	762	538,274,837	230,153,810
5942	Book Stores	755	581,605,296	321,254,596
5944	Jewelry Stores	1,324	287,227,393	242,205,885
5945	Arts, Crafts & Hobby Stores	288	48,424,172	44,510,736
5947	Gift, Novelty & Souvenir Stores	2,174	245,405,938	208,560,802
5961	Mail Order Houses	316	594,529,807	158,680,245
5962	Vending Machines	126	10,625,497	9,437,672
5963	Arts & Crafts - \$20 License Fee	1,951	9,579,482	8,048,902
5965	Nonresident Retailers	254	453,581,379	263,991,798
5983	Fuel Oil Dealers	271	3,211,284,815	89,409,784
5984	LP Gas Dealers	127	650,449,213	55,752,585
5992	Florists	1,151	217,486,136	105,081,170
5993	Cigar Stores & Stands	127	61,421,878	46,601,726
5994	News Dealers & Newstands	15	5,322,734	4,605,160
5999	Other Miscellaneous Retail Operations	30,456	20,910,728,316	7,443,027,956
6000	Banking	20	2,142,524	1,954,052
6120	Savings and Loan Associations	1	***	***
6142	Federal Credit Unions	1	***	***
6146	Installment Finance Companies	167	5,852,619	4,370,923
6162	Mortgage Banker	1	***	***
6300	Insurance Carriers	7	1,180,886	618,623

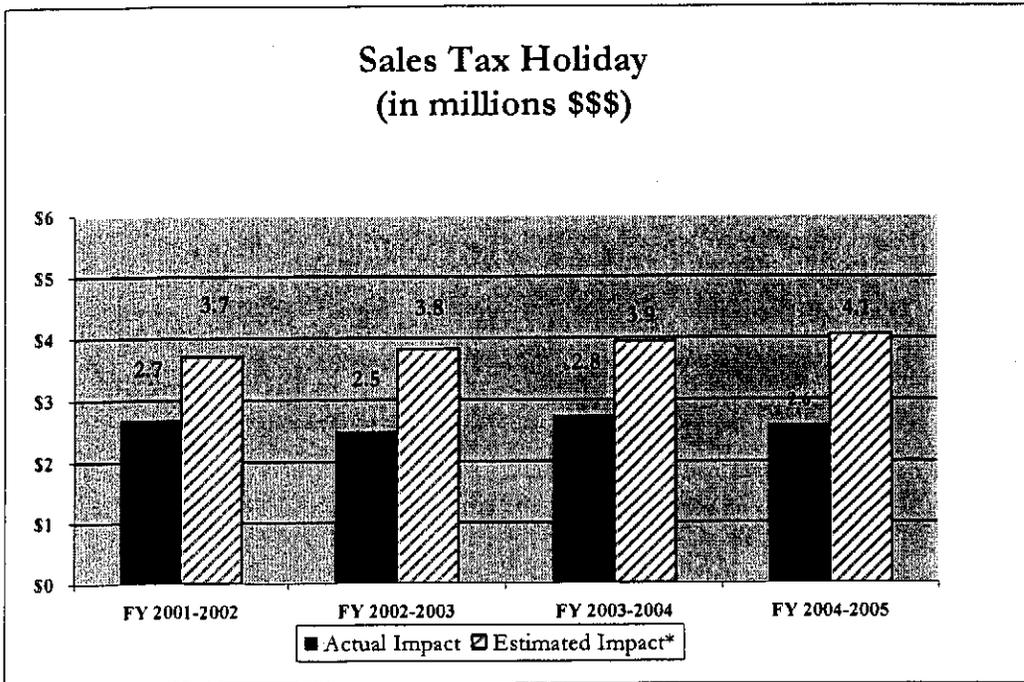
SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
6371	Retirement Plans	1	***	***
6500	Real Estate	51	9,103,504	7,829,325
6664	Misc. Non-Profit Organizations	33	1,772,583	1,766,057
6799	Misc. Investors	27	20,565,549	11,682,930
7011	Hotels, Motels & Tourist Courts	3,067	2,054,859,976	1,962,972,940
7021	Rooming & Boarding Houses	395	64,998,918	63,786,657
7030	Campsite & Trailer Parks	65	13,665,028	10,948,066
7210	Laundry & Garment Services	709	167,918,356	146,276,255
7215	Coin Operated Laundry	123	11,108,570	7,017,066
7221	Photographic Studios	1,022	232,144,409	127,576,156
7231	Beauty Shops	1,479	98,516,453	42,910,686
7241	Barber Shops	67	2,511,839	1,180,781
7261	Funeral Services	454	198,808,781	93,904,443
7291	Tax Return Preparation Only	129	2,399,228	761,920
7299	Miscellaneous Personal Services	323	43,701,702	20,474,657
7310	Advertising	183	76,713,337	34,808,438
7312	Outdoor Advertising	12	1,147,755	847,475
7332	Blueprinting & Photocopying	52	27,698,245	15,597,991
7336	Graphic Design	32	4,760,853	2,629,050
7349	Cleaning Services	17	1,494,829	366,213
7370	Computer, Data Processing Services	160	95,818,479	20,766,772
7372	Computer Software	374	324,814,762	95,801,585
7394	Rental/Lease Of Tangible Property	1,922	1,268,364,800	873,080,479
7399	Other Business Services	858	455,508,748	158,759,662
7500	Auto Repair, Services & Garages	2,652	825,812,727	313,832,497
7512	Automobile Rental	261	228,550,694	198,335,764
7515	Passenger Car Leasing	50	17,407,275	14,662,891
7600	Other Repair Services	788	264,438,330	79,060,072
7800	Fair Retailers & Vendors	19	4,855,860	4,470,079
7812	Movie Production	7	608,793	161,899
7832	Motion Picture Theaters	41	13,991,563	13,931,874
7833	Drive-In Movie Theaters	2	***	***
7911	Dance Halls, Studios & Schools	14	781,239	781,239

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
\$3,000 Maximum Taxpayer Discount

FY 2004-2005

<u>Total Discounts</u>	<u>Taxpaying Establishments</u>	<u>Discounts Taken</u>
\$0-\$100	45,123	\$1,016,603
\$101-\$500	16,531	4,010,237
\$501-\$1000	4,857	3,418,847
\$1001-\$1500	1,953	2,383,660
\$1501-\$2000	1,126	1,948,895
\$2001-\$2500	726	1,621,058
\$2501-\$3000	2,560	7,622,826
Total	72,876	\$22,022,126

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

FY 2004-2005

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	2	\$64
\$1001-\$1500	1	1,208
\$1501-\$2000	1	1,771
\$2001-\$2500	0	0
\$2501-\$3000	1	2,998
\$3001-\$4000	0	0
\$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	2	17,608
\$9501-\$10000	3	29,997
Over \$10001	0	0
Total	10	\$53,646

South Carolina Counties with Additional Sales Tax

FY 2004-2005

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%	
Calhoun	May-05	Local Option	1%	
Charleston	Jul-91	Local Option	1%	
	May-05	Transportation	1/2 of 1%	
Cherokee	Jul-96	School District	1%	
Chester	May-94	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 5-00)
Chesterfield	May-97	Local Option	1%	
	Sep-00	School District	1%	
Clarendon	May-97	Local Option	1%	
	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%	
Dorchester	May-05	Transportation	1%	
Edgefield	May-92	Local Option	1%	
Florence	May-94	Local Option	1%	
Hampton	Jul-91	Local Option	1%	
	May-03	Capital Projects	1%	
Jasper	Jul-91	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 11-02)
	Dec-02	School District	1%	
Kershaw	May-97	Local Option	1%	
Lancaster	May-92	Local Option	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
Lexington	Mar-05	School District	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
Marlboro	May-92	Local Option	1%	

County	Date of Implementation	Tax	Percent	
Newberry	May-99	Capital Projects	1%	(First Tax Ended 3-05)
	Apr-05	Capital Projects	1%	(Reinstated)
Orangeburg	May-99	Capital Projects	1%	
Pickens	May-95	Local Option	1%	
Richland	May-05	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%	(First Tax Ended 9-04)
	Oct-04	Capital Projects	1%	(Reinstated)

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 2004-2005

<u>City and County</u>	<u>Tax Collected (\$)</u>	<u>City and County</u>	<u>Tax Collected (\$)</u>
Abbeville County		Berkeley County	
Abbeville	\$569,148	Bonneau	37,646
Calhoun Falls	73,491	Charleston	894,317
Donalds	13,596	Goose Creek	2,810,562
Due West	48,825	Hanahan	304,352
Honea Path	20,384	Jamestown	21,831
Lowndesville	2,979	Moncks Corner	1,901,917
Ware Shoals	19,153	St Stephens	184,460
Unincorporated	525,545	Summerville	2,473,922
County Total	1,273,120	Unincorporated	7,460,578
Allendale County		County Total	16,084,583
Allendale	155,879	Calhoun County	
Fairfax	122,250	Cameron	859
Sycamore	986	St. Matthews	13,225
Ulmers	8,581	Unincorporated	27,528
Unincorporated	218,974	County Total	41,612
County Total	506,669	Charleston County	
Bamberg County		Awendaw	49,576
Bamberg	366,345	Charleston	25,298,246
Denmark	234,134	Folly Beach	354,649
Ehrhardt	38,401	Hollywood	202,945
Govan	316	Isle of Palms	969,949
Olar	7,428	James Island	116,894
Unincorporated	329,048	Kiawah Island	1,270,794
County Total	975,673	Lincolnton	7,738
Barnwell County		McClellanville	58,030
Barnwell	1,124,756	Meggett	12,308
Blackville	88,553	Mt Pleasant	9,986,033
Elko	5,475	North Charleston	16,249,192
Hilda	11,284	Ravenel	171,694
Kline	1,532	Rockville	5,291
Snelling	4,811	Seabrook Island	235,841
Williston	188,296	Sullivan's Island	184,706
Unincorporated	361,082	Summerville	273,125
County Total	1,785,790	Unincorporated	13,420,543
		County Total	68,867,553

<u>City and County</u>	<u>Tax Collected (\$)</u>
Chester County	
Chester	613,184
Fort Lawn	41,331
Great Falls	89,627
Lowrys	8,252
Richburg	54,537
Unincorporated	1,316,570
County Total	2,123,500
Chesterfield County	
Cheraw	961,631
Chesterfield	239,567
Jefferson	49,466
McBee	65,859
Mt Croghan	6,236
Pageland	395,446
Patrick	15,140
Ruby	8,381
Unincorporated	1,008,383
County Total	2,750,107
Clarendon County	
Manning	1,059,704
Paxville	8,331
Summerton	150,153
Turbeville	98,369
Unincorporated	721,485
County Total	2,038,043
Colleton County	
Cottageville	42,882
Edisto Beach	313,745
Lodge	3,365
Smoaks	3,864
Walterboro	1,764,353
Williams	7,717
Unincorporated	1,223,150
County Total	3,359,076
Darlington County	
Darlington	930,529
Hartsville	2,038,640
Lamar	83,603
Society Hill	65,729
Unincorporated	2,150,599
County Total	5,269,100

<u>City and County</u>	<u>Tax Collected (\$)</u>
Dillon County	
Dillon	1,262,478
Lake View	80,697
Latta	140,752
Unincorporated	955,483
County Total	2,439,409
Edgefield County	
Edgefield	198,123
Johnston	165,170
North Augusta	78,072
Trenton	28,747
Unincorporated	609,295
County Total	1,079,406
Florence County	
Coward	33,417
Florence	10,273,423
Johnsonville	206,172
Lake City	1,058,329
Olanta	56,499
Pamplico	110,060
Quinby	74,149
Scranton	45,637
Timmonsville	184,217
Unincorporated	7,071,969
County Total	19,113,870
Hampton County	
Brunson	11,059
Estill	196,853
Fairfax	12,580
Furman	8,236
Gifford	1,124
Hampton	535,743
Luray	2,776
Scotia	2,900
Varnville	89,090
Yemassee	77,766
Unincorporated	360,724
County Total	1,298,851
Jasper County	
Hardeeville	448,091
Ridgeland	488,039
Unincorporated	1,650,804
County Total	2,586,933

<u>City and County</u>	<u>Tax Collected (\$)</u>	<u>City and County</u>	<u>Tax Collected (\$)</u>
Kershaw County		Pickens County	
Bethune	51,220	McColl	68,263
Camden	1,651,589	Tatum	8,782
Elgin	218,028	Unincorporated	653,540
Unincorporated	2,811,311	County Total	1,447,564
County Total	4,732,148	Pickens County	
Lancaster County		Central	374,437
Heath Springs	37,841	Clemson	1,167,705
Kershaw	282,646	Easley	3,316,529
Unincorporated	2,038,993	Norris	11,076
County Total	4,930,041	Pickens	773,587
Laurens County		Six Mile	72,373
Clinton	832,283	Unincorporated	3,596,295
Cross Hill	15,780	County Total	9,604,172
Fountain Inn	53,129	Richland County	
Gray Court	65,678	Arcadia Lakes	2,858
Laurens	1,347,590	Blythewood	84,914
Ware Shoals	3,421	Columbia	1,080,427
Waterloo	20,895	Eastover	10,267
Unincorporated	1,534,782	Forest Acres	43,962
County Total	3,873,559	Irmo	24,880
Lee County		Unincorporated	1,746,893
Bishopville	369,546	County Total	2,994,201
Lynchburg	17,046	Saluda County	
Unincorporated	422,569	Batesburg	31,049
County Total	809,161	Monetta	3,814
McCormick County		Ridge Spring	53,235
McCormick	199,602	Saluda	354,023
Mt Carmel	123	Ward	4,277
Parksville	2,360	Unincorporated	322,449
Plum Branch	4,886	County Total	768,847
Unincorporated	238,945	Sumter County	
County Total	445,916	Mayesville	11,437
Marion County		Pinewood	24,742
Marion	892,414	Sumter	6,759,338
Mullins	541,378	Unincorporated	2,967,860
Nichols	31,078	County Total	9,763,377
Sellers	2,784	Williamsburg County	
Unincorporated	864,391	Andrews	25,349
County Total	2,332,046	Greeleyville	40,881
Marlboro County		Hemingway	273,980
Bennettsville	703,761	Kingstree	688,212
Bennettsville	675,971	Lane	8,329
Blenheim	5,012	Stuckey	8,094
		Unincorporated	852,580
		County Total	1,897,426
		State Grand Total	\$175,191,753

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.

Special Local Option Sales Tax Collections by County

FY 2004-2005

Capital Project Tax

Aiken	\$13,910,217
Allendale	532,114
Dillon	2,307,462
Hampton	1,273,950
Newberry	2,992,620
Orangeburg	8,745,521
York	19,797,715
<hr/>	
Total	\$49,559,599

School District Tax

Cherokee	\$4,554,581
Chesterfield	2,458,446
Clarendon	1,662,889
Darlington	4,068,536
Jasper	2,306,593
Lexington	6,719,880
<hr/>	
Total	\$21,770,926

Transportation Tax

Charleston	\$ 2,113,404
Dorchester	\$ 523,576
<hr/>	
Total	\$ 2,636,980

Accommodations Tax Collections by Month

FY 2004-2005

<u>County</u>	<u>Tax Collected</u>
Jul-04	\$4,789,291
Aug-04	5,764,130
Sept-04	4,193,627
Oct-04	2,697,135
Nov-04	2,567,123
Dec-04	1,835,621
Jan-05	1,896,019
Feb-05	938,399
Mar-05	2,152,413
Apr-05	2,118,503
May-05	3,513,901
Jun-05	4,294,978
Unallocated	75,106
Total	\$36,836,246

Accommodations Tax Collections by County

FY 2004-2005

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$10,605	Hampton	26,327
Aiken	306,223	Horry	13,156,965
Allendale	6,488	Jasper	257,669
Anderson	315,028	Kershaw	97,716
Bamberg	9,080	Lancaster	35,203
Barnwell	22,148	Laurens	60,411
Beaufort	4,766,788	Lee	12,578
Berkeley	361,642	Lexington	663,592
Calhoun	***	McCormick	32,463
Charleston	7,478,974	Marion	22,008
Cherokee	96,753	Marlboro	27,097
Chester	62,610	Newberry	77,690
Chesterfield	39,767	Oconee	132,431
Clarendon	118,053	Orangeburg	504,012
Colleton	401,624	Pickens	244,962
Darlington	61,779	Richland	1,746,106
Dillon	113,665	Saluda	***
Dorchester	153,651	Spartanburg	633,760
Edgefield	12,354	Sumter	231,559
Fairfield	29,130	Union	21,318
Florence	776,340	Williamsburg	21,060
Georgetown	1,180,030	York	459,181
Greenville	1,836,928		
Greenwood	133,213		
		Total of Counties	\$36,761,140
		Unallocated Totals	75,106
		State Grand Total	\$36,836,246

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 2004-2005

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$1,205	Hampton	12,635
Aiken	655,781	Horry	8,948,776
Allendale	1,579	Jasper	31,005
Anderson	407,554	Kershaw	38,425
Bamberg	***	Lancaster	45,582
Barnwell	5,360	Laurens	46,894
Beaufort	3,345,359	Lee	***
Berkeley	481,664	Lexington	395,482
Calhoun	***	McCormick	202,280
Charleston	3,880,888	Marion	11,478
Cherokee	20,475	Marlboro	4,396
Chester	16,486	Newberry	11,931
Chesterfield	21,032	Oconee	114,329
Clarendon	57,756	Orangeburg	147,114
Colleton	41,625	Pickens	646,630
Darlington	600,624	Richland	2,670,958
Dillon	23,321	Saluda	20,751
Dorchester	206,990	Spartanburg	615,975
Edgefield	47,160	Sumter	154,546
Fairfield	9,309	Union	12,820
Florence	415,461	Williamsburg	15,551
Georgetown	987,174	York	1,462,400
Greenville	2,145,158		
Greenwood	199,514		
		Total of Counties	\$29,198,158
		Unallocated Total	285,315
		State Grand Total	\$29,483,473

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 2004-2005

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,028	\$1,134,405
02	Nightclubs	2,708	683,857
03	Bands	599	132,226
04	Skating	455	206,403
05	Bowling	514	731,200
06	Golf	4,262	10,494,854
07	Golf Driving Range/Tennis	909	1,191,511
08	Miniature Golf Course	483	749,750
09	Swimming	146	73,678
10	Miniature Raceway	275	228,836
11	State/County park	161	328,093
12	Archery	136	27,849
13	Amusement Rides	218	275,110
14	Carnival	25	26,737
15	Circus	38	56,874
16	Itinerant Shows	126	280,677
17	Promoter	276	1,015,521
18	Gardens	118	888,893
19	Amusement Parks	240	2,139,546
20	Sight Seeing Attractions	166	156,733
21	Fishing Pier	71	36,723
22	Horse Racing , Shows, & Rides	68	11,357
23	Athletic Events	531	1,604,803
24	Auto/Motorcycle Racing	266	693,621
25	Myrtle Beach Live Entertainment Theatre	204	2,065,110
26	Gyms, Spas, Body Building & Fitness Centers	139	89,836
27	Miscellaneous	905	434,275
99	Movie Theatres	1,029	3,685,585
Total		16,096	\$29,444,064

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		
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.

Tobacco Tax Collections by Month

FY 2004-2005

<u>County</u>	<u>Cigarettes</u>	<u>Other Tobacco Products</u>	<u>Total</u>
Jul 04	2,210,469	378,321	2,588,790
Aug 04	2,229,614	369,532	2,599,146
Sep 04	2,135,003	359,243	2,494,246
Oct 04	2,153,398	355,950	2,509,348
Nov 04	2,084,261	351,297	2,435,558
Dec 04	2,074,128	349,893	2,424,021
Jan 05	2,089,002	366,587	2,455,589
Feb 05	2,061,392	369,151	2,430,543
Mar 05	1,810,165	318,593	2,128,758
Apr 05	1,957,749	318,216	2,275,965
May 05	2,600,967	422,325	3,023,292
Jun 05	2,330,572	426,375	2,756,947
Total	25,736,720	4,385,483	30,122,203

Alcohol Beverage Licenses by County and Type FY 2004-2005

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	4	2				1		3	3				
AIKEN	133	16	3	1	1	6		5	10	3	37	10	
ALLENDALE	17	2											
ANDERSON	86	7	3			8	6	24	19	1		2	
BAMBERG	5							1					
BARNWELL	23	2					1	1	3				
BEAUFORT	243	17	9	2	1	22			27	1	12	17	
BERKELEY	38	5	1			2	3	5	11	5	15		
CALHOUN	2	1							3				
CHARLESTON	530	55	11	12		51		13	79	5	276	89	2
CHEROKEE	9	1						13	3				
CHESTER	17	4				1		2	5				
CHESTERFIELD		6	2				1	4	2				
CLARENDON	19	3				3	1	6	6	2			
COLLETON	33	23					1	1	4		2	2	
DARLINGTON	24	5						1	3	2			
DILLON	2							2	2				
DORCHESTER	28		10	1		5	1	1	9		28	5	
EDGEFIELD	73	4	2			1		1	1			2	
FAIRFIELD	7	2				1		5	3	1			
FLORENCE	37	8				5	3	11	14	2		1	
GEORGETOWN	45	14	4	3		6		4	11	2	96	22	
GREENVILLE	438	51	6			18	10	40	44	7		40	
GREENWOOD	37	5				1	1	6	6			7	
HAMPTON	13	4				1		1	4	2	6		
HORRY	241	29	6	9		47		12	62	7	241	14	1
JASPER	37	1				1		2	4	2			
KERSHAW	58	17	3			3		2	4	1		2	
LANCASTER	22	7				2	1	9	6	3			
LAURENS	74	9					1	5	2	4			
LEE	6		1					2	3	3			
LEXINGTON	84	9	11			6	3	13	16	1			
MARION	18	1	1			2		2	9				
MARLBORO	8	1					2	6	5				
MCCORMICK	6	2				1		2	2				
NEWBERRY	25	3				2		1	8				
O'NEE	27	4				3	1	10	6	1		1	
ORANGEBURG	64	14	2			2	1	6	9			2	
PICKENS	63	17						10	2				
RICHLAND	448	45	12			19	3	15	34	10		5	
SALUDA	10	1				1		2	1				
SPARTANBURG		24				8		13	11	3		3	
SUMTER	67	9				1	3	7	9	2			
UNION	64	20	16			1		4	2	1			
WILLIAMSBURG		3						1	6	2			
YORK	102	10				5	3	21	25	3		8	1
GRAND TOTAL	3287	463	103	28	2	296	46	295	496	76	713	232	4

Alcohol Beverage Licenses by County and Type
FY 2004-2005

BREW PUB BEER/WINE	BUSINESS MINI BOTTLE	FOOD MANUFACT URER	LIQUOR MANUFACTU RER	LIQUOR PRODUCER REPRESENTA TIVE	LIQUOR PRODUCER/ IMPORTER (OUTSIDE SC)	LOCAL OPTION PERMIT (SUNDAY SALES)	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	WHOLESALE BEER/WINE DISTRIBUTOR	GRAND TOTAL
	5					1	1	32	19			7		78
1	64					138	23	123	172		4	33	2	785
	1							1	3					24
	70						38	198	176			28	4	870
	1					1		2	3			1		14
	2					1		1	4					38
	42				1	4368	1	2	67			3		4,838
	11					82	8	16	32			5	1	240
	1					1	5	13	25			3		54
3	497					14015	64	79	821		2	59	8	18,871
	2						3	21	12			1		65
	2						2	8	11			3		65
	1						3	9	9			1		38
	10					1	7	45	75			14		192
	16					186	16	56	80			12		432
	5						3	13	14			2		72
	6					1	1	9	18					41
	41					155	20	68	123			15		610
	6						2	20	17			4		133
	3						2	7	8			2		41
	17					0	9	20	52			6		185
	99					2802	15	32	185			20		3,380
1	254					1598	79	369	516		1	61	9	3,542
	33					1	26	79	99			14		315
	11					1	2	23	44			11		123
	152					14262	3	28	205			18		15,337
	10							47	31			7	1	143
	27						14	57	93			16		297
	16						16	95	74			11		282
	2						1	14	7			8		127
	1					1	5	16	46			13		97
	18				8	2567	7	29	45			5		2,822
	11						3	46	58			11		182
	3						9	38	57			7		198
	1							3	6			1		24
	3					1	1	6	20			1		71
	6					1	2	18	18			2		100
	40					249	23	117	180			33	1	749
	6				1	1	1	14	11			5		191
	66				9	7503	5	33	99			17		8,923
	1					1		3	2			1		23
	24					74	5	33	45			5		245
	20						29	111	134			26	2	420
	6						3	32	23			11		183
	9					1	6	42	107			19	1	197
	87				1	30	40	198	237		1	28	2	803
5	1709	0	0	20	1	48043	503	2226	4083	0	8	650	31	63,162

Alcohol Beverage License
Local Option Permit Counties and Municipalities
 FY 2004-2005

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

Recording Fee Collections by County

July 1, 2004 - June 30, 2005

<u>County</u>	<u>State Income Tax Liability</u>
Abbeville	\$140,040
Aiken	1,629,782
Allendale	38,724
Anderson	1,853,483
Bamberg	41,692
Barnwell	94,222
Beaufort	12,043,950
Berkeley	3,605,876
Calhoun	69,870
Charleston	14,629,032
Cherokee	269,216
Chester	184,992
Chesterfield	157,054
Clarendon	232,439
Colleton	604,983
Darlington	296,899
Dillon	91,949
Dorchester	2,823,112
Edgefield	163,564
Fairfield	221,723
Florence	1,110,499
Georgetown	2,425,213
Greenville	6,828,185
Greenwood	660,924
Hampton	194,734
Horry	13,027,809
Jasper	471,750
Kershaw	603,513
Lancaster	747,398

County	State Income Tax Liability
Laurens	368,115
Lee	50,374
Lexington	3,197,872
McCormick	122,906
Marion	102,267
Marlboro	88,040
Newberry	254,079
Oconee	1,343,853
Orangeburg	469,875
Pickens	1,267,976
Richland	5,382,794
Saluda	93,698
Spartanburg	2,719,297
Sumter	722,390
Union	86,043
Williamsburg	150,970
York	3,466,843
Total	\$85,150,022

Footnote: * Total tax minus total nonrefundable credits equals state tax liability.

Assessed Property Values by School District

(For 2006 Index Year Based on 2004 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	17,983,110	1,039,680	309,000	8,759,748	9,945,764	2,819,752	9,999,000	1,149,124	4,953,100	284,782	57,243,060
Aiken	149,125,261	2,729,360	409,200	99,228,452	78,575,698	25,376,165	47,076,620	17,118,420	44,371,380	890,356	464,900,912
Allendale	3,658,480	1,054,440	451,010	2,260,520	2,718,867	122,720	5,721,300	606,527	8,040,550	29,510	24,663,924
Anderson 1	47,150,490	422,810	890	28,194,590	25,368,593	12,672,510	4,568,447	4,256,310	14,675,780	55,099	137,365,519
Anderson 2	16,519,000	450,490	9,530	9,242,440	9,258,135	2,017,740	5,050,561	1,895,370	5,515,400	28,591	49,987,257
Anderson 3	9,387,140	458,230	64,700	6,151,720	6,066,570	7,030,110	3,458,282	772,850	5,387,830	15,949	38,793,381
Anderson 4	23,868,860	473,300	10,220	24,026,650	11,743,352	14,878,120	3,314,149	1,228,180	4,630,120	38,043	84,210,994
Anderson 5	73,497,240	192,200	1,820	79,653,780	37,036,466	14,096,340	9,821,941	12,725,780	14,643,470	125,183	241,794,220
Bamberg 1	4,814,770	1,101,320	161,280	2,750,750	3,538,220	0	1,153,730	839,750	2,148,940	227,380	16,736,140
Bamberg 2	3,094,950	645,670	30,980	1,970,970	1,928,160	0	2,086,730	429,670	2,327,670	174,560	12,689,360
Barnwell 19	2,332,750	337,080	9,440	1,602,820	1,672,066	180,808	817,770	157,323	1,417,070	97,214	8,624,341
Barnwell 29	2,707,550	306,720	65,870	2,195,350	2,024,023	0	4,751,090	321,730	1,029,530	148,469	13,550,332
Barnwell 45	6,985,710	549,650	82,870	6,084,190	5,271,542	1,312,060	2,385,350	1,638,686	3,178,000	310,368	27,798,426
Beaufort	413,477,996	858,636	57,447	932,803,230	130,225,798	0	2,729,530	40,422,265	31,688,260	1,374,587	1,553,637,749
Berkeley	114,804,310	1,823,980	1,656,530	112,325,732	71,885,233	47,408,357	39,016,646	12,703,910	38,325,350	1,981,016	441,931,064
Calhoun	11,421,540	1,639,410	61,140	7,901,280	8,331,310	4,998,235	15,222,880	1,281,250	4,682,570	542,831	56,082,446
Charleston	527,596,080	1,858,830	613,920	849,360,630	218,204,616	26,255,683	43,260,580	71,538,340	82,913,990	1,618,417	1,823,221,086
Cherokee	42,986,090	798,910	153,740	36,011,120	22,357,444	23,773,580	27,434,300	5,956,950	12,702,960	720,822	172,845,916

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
Chester	24,197,170	1,173,340	527,670	15,441,750	12,448,500	7,336,110	21,667,320	4,199,600	12,872,520	557,800	100,421,780
Chesterfield	25,479,050	2,410,760	102,340	19,228,250	17,311,260	5,768,717	28,507,720	4,485,190	8,320,490	492,482	112,106,259
Clarendon 1	6,840,580	862,805	142,960	9,902,550	3,599,604	416,364	2,265,865	447,080	1,865,783	289,358	26,632,949
Clarendon 2	12,984,190	1,226,160	279,330	13,379,770	8,527,222	1,007,269	1,162,170	1,958,098	2,673,273	454,167	43,651,649
Clarendon 3	2,675,110	587,915	88,750	1,428,420	1,893,590	121,353	138,695	367,805	641,533	85,862	8,029,033
Colleton	24,804,180	3,928,260	1,883,660	44,803,240	18,383,430	8,703,338	6,072,360	3,933,520	10,920,590	1,038,281	124,470,859
Darlington	48,363,514	2,281,770	101,120	27,293,150	32,252,436	15,611,644	27,698,096	7,606,480	55,677,865	1,082,696	217,968,771
Dillon 1	2,605,690	718,980	46,610	1,338,050	1,940,661	0	526,460	305,750	784,780	83,500	8,350,481
Dillon 2	9,016,620	901,410	47,360	11,151,040	6,886,757	943,861	6,201,990	2,462,460	3,584,620	515,290	41,711,408
Dillon 3	3,487,320	693,680	242,240	2,614,110	2,681,724	707,196	1,979,460	689,180	1,152,530	143,960	14,391,400
Dorchester 4	9,745,580	1,010,870	281,150	7,656,880	6,722,080	1,047,660	11,320,920	1,192,920	5,300,910	75,150	44,354,120
Dorchester 2	92,435,280	346,970	363,430	67,495,270	47,322,730	11,929,240	14,586,560	5,317,080	11,852,590	1,088,040	252,737,190
Edgefield	18,415,850	1,607,240	370,120	10,742,470	11,271,584	115,327	7,661,810	1,452,870	6,579,930	65,800	58,283,001
Fairfield	18,147,934	1,529,824	951,198	16,208,602	10,578,868	0	3,068,290	2,523,740	68,615,608	666,490	122,290,554
Florence 1	87,734,768	3,198,365	386,814	89,063,184	55,242,318	17,217,011	31,196,547	19,387,908	18,234,949	1,807,353	323,469,217
Florence 2	4,128,918	1,255,078	178,167	2,036,949	3,037,021	279,974	926,806	371,120	1,619,310	67,299	13,894,642
Florence 3	11,079,402	1,990,600	97,309	10,246,214	8,536,845	6,308,386	9,238,428	2,346,166	3,820,992	210,620	53,874,962
Florence 4	3,889,946	1,049,498	8,258	3,202,920	3,070,644	4,313,825	842,965	487,468	1,203,637	87,453	18,156,614
Florence 5	3,296,734	676,566	66,547	2,161,218	2,737,799	924,677	3,866,618	426,804	953,091	62,340	15,172,394
Georgetown	87,092,412	1,655,957	1,821,338	167,309,086	40,266,748	1,653,393	33,895,772	6,925,210	8,634,570	918,750	350,173,236

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in Lien & Joint Industrial Park	Manufacturing Property	Business Personal Property	Utility Property	Motor Carrier	Total County & State Assessments
Greenville	532,226,910	1,555,720	2,500	448,743,229	249,006,771	132,364,366	133,972,679	92,745,541	86,030,720	6,615,562	1,683,263,998
Greenwood 50	47,861,152	732,483	177,418	51,871,886	29,278,949	9,869,876	22,538,386	8,570,776	8,692,680	631,878	180,225,484
Greenwood 5	4,024,616	200,325	22,980	2,429,345	2,798,026	1,082,439	1,636,533	248,100	1,809,940	259,863	14,512,167
Greenwood 52	6,929,699	246,568	74,946	8,030,057	4,012,361	25,995,800	12,293,918	246,120	3,546,570	244,287	61,620,326
Hampton 1	7,687,480	870,720	246,480	6,290,280	5,286,335	684,033	2,570,570	1,233,170	4,188,990	254,676	29,312,734
Hampton 2	3,052,500	695,230	164,360	2,352,312	1,944,223	480,497	833,550	736,330	2,443,520	113,173	12,815,695
Horry	247,268,679	4,140,459	748,099	664,054,714	185,421,840	15,965,925	17,554,533	45,610,030	35,350,020	2,555,225	1,218,669,524
Jasper	15,986,510	1,583,390	1,235,400	24,907,612	9,675,167	1,032,752	1,327,220	3,882,010	10,427,000	531,530	70,588,591
Kershaw	56,709,345	2,035,540	773,560	34,315,434	29,132,162	7,709,930	22,648,830	5,835,890	14,471,928	1,229,150	174,861,769
Lancaster	56,151,628	1,333,620	431,570	45,965,180	29,724,800	8,697,675	17,935,320	5,883,950	11,841,230	1,063,486	179,028,459
Laurens 55	26,523,950	745,020	72,280	19,661,987	16,463,853	2,055,262	10,286,190	4,856,760	8,616,520	795,880	90,077,702
Laurens 56	13,136,424	496,110	185,580	11,904,423	8,321,328	2,516,871	3,208,810	1,596,870	4,213,440	399,230	45,979,086
Lee	9,774,230	1,863,960	131,990	6,589,500	5,239,763	373,025	2,823,900	1,576,227	3,224,870	483,346	32,080,811
Lexington 1	114,062,150	1,038,380	9,830	57,551,190	56,848,560	17,751,910	11,247,090	8,874,120	19,127,890	569,710	287,080,830
Lexington 2	45,839,620	116,870	29,870	55,362,310	38,768,150	6,477,000	12,711,600	18,149,750	14,320,930	436,280	192,212,380
Lexington 3	10,423,410	548,400	54,370	8,759,080	6,083,870	36,000	2,496,840	1,815,930	4,144,920	128,640	34,491,460
Lexington 4	8,749,970	326,540	19,040	5,818,900	5,657,790	1,768,270	670,980	583,320	4,141,690	59,330	27,795,830
Lexington 5	133,071,550	269,940	10,510	81,558,560	55,594,390	401,910	7,179,000	8,975,320	24,130,030	618,283	311,809,493
McCormick	9,858,970	704,980	112,370	10,050,000	4,484,716	13,158	1,559,340	462,900	2,983,060	639,077	30,868,571
Marion 1	10,642,522	510,136	340,075	8,385,417	6,592,983	2,165,460	4,711,630	1,514,160	2,851,110	403,390	38,116,883

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
Marion 2	8,001,079	392,565	14,455	6,160,325	4,587,490	3,212,490	945,190	979,030	1,775,800	229,387	26,297,811
Marion 7	3,186,889	545,610	687,473	2,018,962	2,283,330	171,916	51,530	327,640	1,135,730	98,546	10,507,626
Marlboro	12,307,140	1,900,840	1,193,550	11,968,370	9,293,050	12,867,815	7,148,298	2,156,340	4,912,280	642,580	64,390,263
Newberry	25,092,890	1,783,520	601,620	23,174,660	16,700,433	4,409,146	9,642,995	4,660,500	9,355,320	790,196	96,211,280
Oconee	87,171,150	1,410,650	118,180	84,962,390	42,182,915	14,055,152	23,813,883	7,106,100	121,604,380	1,782,000	384,206,800
Orangeburg 3	14,298,800	1,281,520	142,584	16,042,860	6,703,488	4,507,966	7,028,090	3,660,920	4,403,180	323,277	58,392,685
Orangeburg 4	11,689,504	1,818,164	94,758	6,632,304	7,006,154	415,110	8,039,320	810,598	29,580,070	416,606	66,502,588
Orangeburg 5	34,884,640	1,850,992	316,062	39,214,050	17,931,662	6,133,178	26,381,800	9,691,230	8,850,910	872,854	146,127,378
Pickens	108,807,944	634,050	54,210	93,572,172	55,304,457	14,188,318	13,449,920	11,380,946	27,709,910	1,866,212	326,968,139
Richland 1	157,125,480	1,244,040	205,130	199,281,740	78,473,840	20,149,295	61,112,652	52,505,600	76,368,784	906,726	647,373,287
Richland 2	133,209,830	413,980	13,340	91,761,670	59,445,570	13,449,468	15,480,049	19,124,048	18,869,900	503,020	352,270,875
Saluda	9,660,010	1,299,770	144,730	8,549,800	6,394,450	62,570	2,520,930	805,770	2,820,660	542,070	32,800,760
Spartanburg 1	32,599,832	467,880	4,560	16,286,539	13,760,561	356,355	3,995,250	2,381,280	6,157,490	291,036	76,300,783
Spartanburg 2	55,739,452	348,190	4,390	32,716,068	24,377,489	1,880,000	10,271,120	3,744,280	8,738,300	544,718	138,364,007
Spartanburg 3	12,776,850	141,780	8,940	7,847,971	6,870,849	5,116,320	23,256,280	1,457,210	5,256,050	156,868	62,889,118
Spartanburg 4	13,339,860	397,460	15,150	7,305,328	6,994,693	1,220,528	5,390,450	1,191,630	4,939,302	160,614	40,955,015
Spartanburg 5	41,696,500	215,140	6,750	39,549,691	21,058,392	31,719,251	38,675,500	9,099,040	8,310,120	2,041,743	192,372,127
Spartanburg 6	61,354,920	296,480	23,880	62,934,565	29,417,221	14,840,777	35,371,720	14,124,750	12,160,637	947,439	231,472,389
Spartanburg 7	55,241,490	35,160	3,480	60,868,136	24,828,667	1,967,528	13,626,370	14,868,810	15,423,541	376,418	187,239,600
Sumter 2	31,104,130	2,486,250	344,030	24,726,030	22,140,550	9,788,330	16,533,390	3,636,490	6,128,050	125,360	117,012,610

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Fee-in Lief & Joint Industrial Park	Manufacturing Property	Business Personal Property	Utility Property	Motor Carrier	Total County & State Assessments
Sumner 17	41,563,890	121,260	2,850	37,764,200	23,116,770	393,730	10,837,430	8,485,420	9,517,280	123,170	131,926,000
Union	17,628,210	731,150	331,970	9,871,800	10,558,915	2,655,167	13,652,950	1,772,654	6,415,100	471,453	64,089,369
Williamsburg	15,125,300	3,842,442	1,044,893	13,791,629	13,321,206	16,059,233	4,406,600	3,303,940	8,212,319	1,179,160	80,286,722
York 1	24,023,643	745,704	86,373	14,223,397	12,905,829	1,349,234	6,560,990	2,070,120	9,991,312	141,698	72,098,300
York 2	40,577,391	266,870	30,014	22,024,698	16,802,154	1,070,833	3,807,030	1,940,965	143,785,842	388,149	230,693,946
York 3	102,730,614	320,784	49,342	80,745,573	49,575,307	18,347,776	47,511,970	13,787,480	12,806,714	590,390	326,465,950
York 4	57,907,162	49,014	32,920	36,769,003	22,327,590	12,550,094	13,719,270	6,022,145	8,028,792	270,044	157,676,034
Statewide Grand Total	\$4,536,657,490	\$90,902,420	\$22,554,820	\$5,338,592,442	\$2,295,562,747	\$717,671,264	\$1,154,131,654	\$656,421,094	\$1,347,756,372	\$53,269,598	\$16,213,519,901