

# SOUTH CAROLINA DEPARTMENT OF REVENUE

## Annual Report 2006-2007



**Mark Sanford, Governor**

**Ray N. Stevens, Director**

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## Major Achievements

### FY2006-2007

This fiscal year was Director Ray Stevens' first complete year as DOR's director. During that time Mr. Stevens wholeheartedly embraced the strategic planning process that was underway and led the agency through the next iteration of not only the strategic plan, but also helped to build a strong and challenging annual business plan. The plan enables us to maintain focus on our major goals and objectives.

This year DOR made major strides in the processing of tax returns; from receipt of mail to processing of refunds and depositing of money to files being stored and scanned. This fiscal year, we deposited 2,129,792 checks, processed 65,381 batches, and deposited monies totaling \$3,588,669,446. This represents 241,434 more checks, 5,064 batches, and \$221,665,618 more dollars than last fiscal year. During this time we also reduced deposit opportunity cost dollars by \$245,976, a reduction of 65%.

Our annual customer satisfaction survey found a 96% satisfaction level for the amount of time it took to receive a state income tax refund check. This is a remarkable statistic in any year, due in part to implementing over 120 process improvements suggested by both frontline employees and management.

#### **Achievements related to the major strategic objectives this year included:**

##### **Find Nonfilers:**

**Individual Nonfilers--**The Filing Enforcement Section continues to issue notices based on taxpayers identified as nonfilers by the Data Warehouse. During the year the section issued approximately 32,000 notices to possible nonfilers. Over \$16 million was collected in audit activities this year through the Data Warehouse partnership.

**Use Tax Nonfilers--**We continue to exchange information with the other Southeastern Association of Tax Administrators (SEATA) states on a monthly basis, as well as with U.S. Customs and transportation companies involved in furniture deliveries from North Carolina into this state. Through these efforts we collected \$222,937 on 1,019 assessments issued.

**Nexus/Discovery--**For FY07 the Nexus/Discovery Section has registered 315 taxpayers and collected \$14,526,596. Five hundred and fifteen questionnaires were sent out for this fiscal year for potential nonfilers. These were record totals for this unit. Emphasis has been on medical companies, software companies, and franchisors. On site hospital nexus audits continue to be productive. Routine projects involving internet research, Multistate Tax Commission (MTC) and Southeastern Association of Tax Administrators (SEATA) exchanges, and auditor referrals continue and have been consistently successful.

##### **Establish a Data Warehouse:**

The goal of this project is to use data warehouse technology to identify uncollected revenues which consist of taxes due from nonfilers, under-reporters and failure-to-pay taxpayers. This is a

multi-year project. Revenue collected during FY07 of \$25,990,241 exceeded the projections of \$23.7 million. Total revenue collected for FY06 and FY07 was \$40.6 million.

**Maximize Voluntary Compliance through Fair Share Activities:**

DOR recognized that there are many tax issues in South Carolina where there is general disagreement in the interpretation and application of the tax statutes. Therefore, in an effort to bring resolution to some of these issues and to establish precedence for the future, DOR assembled a team of agency staff to identify tax issues suitable for resolution through litigation. The team's other purpose was to assist the audit staff in providing constant legal support when auditing some of the specific issues identified. The team consisted of Audit Division Management and Revenue and Regulatory attorneys.

The Audit Division identified potential issues and related taxpayers in the areas of sales tax, income tax, alcohol beverage licensing, property tax and admissions tax. Revenue and Regulatory attorneys researched and prepared detailed research notebooks for each of the areas identified. Issues were identified tentatively as priority litigation projects. Audits were conducted on returns identified containing these issues. To date, a number of audits have been completed and are progressing through the appeal process.

**Implement a Formal Audit Program:**

As a part of the Department's "Fair Share" efforts, the Audit program formalized their audit approach this year. With the increasing capability of technology, the need to document and measure audit selection criteria, and the need to wisely use audit resources, a formal audit plan was implemented. This plan not only better structures the audit selection process, but also is allowing the audit program staff to more specifically identify and target training needs of DOR auditors.

**Utilize Treatment Scenarios:**

The Data Warehouse project also led DOR to implement the use of treatment scenarios in collection efforts this year. Treatment scenarios represent the way that a case should be worked, implying different treatments for different cases. Treatment scenarios were developed to assign to cases based on the combination of risk and balance. The use of these scenarios is allowing the collection staff to more productively target collections staff resources, particularly for collections in the assessment stage.

**Drive One-Stop Business Registration:**

Through the Director's leadership and DOR's key role in the South Carolina Business One Stop (SCBOS) program, this enterprise project has continued to meet project milestones and significantly streamline the processes that new business owners must go through in order to begin doing business in our state. The agencies that register and issue licenses and permits to these business owners also realize cost efficiencies by allowing the SCBOS software to perform basic functions. This allows agency staff to focus on more complex functions and needs of these taxpayers. Our partners in this project include the Secretary of State's office, Employment Security Commission, Department of Health and Environmental Control, Department of Consumer Affairs, Department of Labor, Licensing, and Regulation, Office of CIO (Budget and

Control Board), Department of Commerce, S.C. Chamber of Commerce, S.C. Association of Counties, and the Municipal Association of S.C.

Effectiveness of the program was evidenced by:

- Department of Consumer Affairs became active in May 2007 as the first agency having real time transactions between SCBOS and an agency.
- Alcohol Beverage License (ABL) Renewals became available January 1, 2007. This allows Alcohol Beverage License holders eligible for renewal in the prescribed counties to renew via the Internet. The renewal covers all ABL license permits issued by DOR to both retailers and wholesalers. 802 permits were renewed and \$843,421 in fees paid. This represents 18% of the overall renewals for the period.
- The Federal Government finally provided in June 2007 the authorization and software interface for SCBOS to initiate the real time retrieval of Federal Employer Identification Numbers (FEIN). The scheduled implementation is August 2008.
- The completion of the Benefits Analysis Project in September 2007 provided vital feedback into what has been working well and where adjustments are required. Several major projects are addressing the needs.
- Functionality to change a registered agent or designated agent's name and/or address with the office of Secretary of State was completed in 2007.
- While staying within the budget, 61,782 licenses, permits and registrations were approved; 15,334 new businesses were approved; 4,555 businesses that were active prior to SCBOS activated their business for new licenses, permits or registrations under SCBOS. \$2,172,895 was collected for the various licenses, permits and registrations.

**Provide Stakeholder Education and Feedback:**

DOR held a number of workshops to help taxpayers better understand the tax codes and laws, together with their filing requirements. Workshops were expanded to include venues around the state on sales and use tax for various major industries and institutions. Representatives from the Construction, Health Care, Non-Profit, and Retail industries, along with Educational Institutions, were trained on the sales and use tax laws and proper filing of tax forms. To meet the needs of the State's growing Hispanic population, DOR participated in a tax forum targeted toward these taxpayers. DOR continues to reach thousands of taxpayers by partnering with other federal, state, and private organizations on taxpayer education.

Free monthly workshops were also held in Columbia targeted to new business owners on sales and use tax. Quarterly educational workshops are conducted on withholding taxes. The Department also collaborates on projects with other agencies such as the IRS, Social Security Administration, SC Organization of Retired Executives, Labor Licensing and Regulation, Consumer Affairs and many others.

DOR also held training events around the state on the new Liquor by the Drink requirements as they relate to the Department's role with licensing and regulation of the alcoholic beverage industry. These workshops were a major factor in bringing about a smooth transition of the tax liability moving from four major wholesalers to over 3,500 retailers.

DOR continues to provide instructors to the IRS Small Business Workshops conducted around the state. On average, three of these workshops are held each month. In addition, DOR has a longstanding relationship with Clemson University serving as instructors for their annual taxpayer education workshop that typically attracts over 1,000 participants in six locations around the state.

**Develop the South Carolina Integrated Tax System (SCITS):**

The agency has established several long-term projects for efficient and effective agency and enterprise services. They include a major five-year project to completely replace the existing aging computer tax system with a modern, state-of-the-art integrated tax system. This will provide enhanced services for both the taxpayer and the agency. Customers will have access to their accounts 7 days a week, 24 hours a day. The agency plans to provide real time, “once and done” processing wherever possible. Major milestones of the project were met this year through substantial work of many employees across the agency.

**Provide Property Tax Training for Newly Elected County Auditors:**

The Director and the agency have responsibilities with regard to the oversight of elected and appointed officials of the 46 South Carolina counties with regard to the equalized administration of property tax laws. In this regard, Director Stevens led the agency in a new collaborative initiative to provide property tax training for newly elected county auditors. DOR partnered with the South Carolina Association of Assessing Officials (SCAAO) and the South Carolina Auditors, Treasurers and Tax Collectors (SCATT) to design the course. The purpose of the course is to educate the newly elected officials on the operation of the county auditor’s office and the tax laws they are required to administer. This course is intended to make the transition into this vital local government position more efficient. Feedback was excellent and the training will continue in the coming year.

**Employ Best Practices for Efficient and Effective Processes:**

DOR has a defined set of “dashboard performance measures” that give a high level look at the efficiency and effectiveness of processes tied to each of the four key results of our strategic plan. These include total collections, total enforced collections, customer satisfaction survey results, refund cycle time, cost per dollar collected, percent of individual income tax (IIT) and sales returns received electronically, deposit opportunity cost, voluntary resignations, and EEO parity rate, among others. At the same time, we benchmark key data where possible with other state revenue departments through a hosted effort of the Federation of Tax Administrators.

**Upgrade Our Technology Infrastructure:**

DOR has established several long-term projects for efficient and effective agency and enterprise services. Major milestones in the area of technology infrastructure upgrades included migration from the e-mail system Groupwise to Outlook/Exchange, completion of ZenWorks to Systems Management Server, and successful deployment of initial South Carolina Integrated Tax Services system development efforts. These efforts are vital to the agency’s long-term effective and efficient operations.

**Improve Processing Operations Performance:**

The Processing area implemented approximately 120 processing enhancements from the Mail Center to Deposit since July 2006. The enhancements were implemented to reduce rework and help eliminate various errors from section to section. These resulted in significantly reduced deposit opportunity cost (\$134,255 vs. \$380,231) when compared to the last fiscal year. New performance records were set by the Scanner Section this fiscal year. Several forms were added to the image only process. This reduces the number of documents that are microfilmed and gives users access to the documents at their desktop computer.

The Processing project also saw improved processing time for individual income tax returns. With the 40 process improvements made this year for individual income tax processing, DOR processed an income tax return at the Department within 16 days of receipt. Note that the 16 days includes seven days for the Treasurer to print the check. 7.99 million transactions were processed, and cost per \$1 collected was .00675 cents. Many more specific accomplishments were realized in this major effort to optimize our agency processing functions. DOR regularly reviewed progress and data of this major improvement effort.

**Develop Procedures for County Reimbursement Under New Property Tax Legislation (H4449):**

DOR has also overseen development of procedures for county reimbursement under new property tax legislation. This responsibility was transferred to DOR from the Comptroller General's office. A new system has been designed to more efficiently meet the legal requirements and ensure timeliness of reimbursement.

**Guide Agency Workforce Planning Initiatives:**

One hundred ten experienced employees who signed up for Teacher and Employee Retention Incentive (TERI) during the initial stages of the program have now retired. This represents approximately 16% of DOR's 692.5 authorized FTE's. In addition, approximately another 19% of DOR's workforce is now eligible or will become eligible to retire in the next five years. As would be expected, this represents a vast pool of talent and knowledge. A priority was to plan for and minimize the impact of these exits.

Agency staff has addressed this in a number of ways, including identifying critical business needs, legislative mandates, and the associated resource needs. Duties were documented in many cases with an extensive job analysis, which in some cases was also used to establish new career development plans. Approximately 55% of DOR's workforce has a formal career path that encourages growth and development of higher level skills.

Tax law training, DOR computer systems training, and leadership development were also emphasized. This year a minimum of 20,231 hours were dedicated to formal training of employees. This averages 29.2 training hours per authorized FTE position.

We employ varied strategies to make DOR an employer of choice. This year we expanded recruiting, enhanced new employee orientation processes, increased training, focused on recognition and wellness initiatives, and allowed the option of flexible work benefits such as flex time, flex work week, and telecommuting in selected job areas. For this fiscal year, DOR had a

90.5% acceptance rate of job offers. DOR's turnover rate is typically half that of the state average.

At the same time, we worked to ensure a diverse workforce. As of September, 2006, DOR was ranked first among agencies of 501-1,000 employees and ranked sixth overall in the State Human Affairs Commission Report to the Legislature. DOR had a 98.5% EEO goal attainment. At the same time, no grievances were filed by DOR employees this year.

## Taxpayers' Bill of Rights

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

**A taxpayer has the right to:**

- Apply for 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.
- Request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Prompt, courteous service from DOR employees in all 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

## Taxpayer Service Centers

The South Carolina Department of Revenue is ready to assist you at six locations around the state. You will find the address and telephone numbers for each location listed below.

<b>Charleston Service Center:</b>	3 Southpark Circle Suite 202 Charleston, S.C. 29407 Phone: 843-852-3600 Fax: 843-556-1780
<b>Columbia Main Office:</b>	301 Gervais Street P.O. Box 125 Columbia, S.C. 29214 Phone: 803-898-5000 Fax: 803-898-5822
<b>Florence Service Center:</b>	1452 West Evans Street P.O. Box 5418 Florence, S.C. 29502 Phone: 843-661-4850 Fax: 843-662-4876
<b>Greenville Service Center:</b>	211 Century Drive Suite 210-B Greenville, S.C. 29607 Phone: 864-241-1200 Fax: 864-232-5008
<b>Myrtle Beach Service Center:</b>	1330 Howard Parkway P.O. Box 30427 Myrtle Beach, S.C. 29588 Phone: 843-839-2960 Fax: 843-839-2964
<b>Rock Hill Service Center:</b>	454 South Anderson Road Business and Technology Center Suite 202 P.O. Box 12099 Rock Hill, S.C. 29731 Phone: 803-324-7641 Fax: 803-324-8289

## Additional DOR Locations

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

### **AIKEN**

County Council Bldg  
736 Richland Ave West  
Thursdays Only  
9:00 am - 1:00 pm  
803-649-9920

### **ANDERSON**

107 South Main St.  
Room 111  
Mondays Only  
8:30 am – 12:00 pm and  
1:00 pm – 5:00 pm  
864-260-4347

### **BARNWELL**

Barnwell County Annex  
Building  
1<sup>st</sup> and 3<sup>rd</sup> Monday of  
each month  
8:30 am – 12:30 pm  
803-541-1031

### **BENNETTSTVILLE**

SC Dept. of Motor  
Vehicles  
Hwy 9 West  
2nd Thursday of month  
9:30 am – 12:00 pm  
843-454-9272

### **CAMDEN**

Kershaw County Admin.  
Building Room 190  
515 Walnut Street  
2nd Wednesday of month  
9:00 am - 12:00 pm  
803-425-1500

### **CHESTER**

Chester County  
Courthouse (basement)  
140 Main Street  
2<sup>nd</sup> Thursday of month  
9:00 am – 12:00 pm  
803-581-6268

### **DILLON**

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

### **GAFFNEY**

Cherokee County  
Administration Building  
210 N. Limestone Street  
2nd Tuesday of month  
9:00 am – 12:00 pm  
864-487-2766

### **GEORGETOWN**

County Courthouse  
County Delegations  
Office  
715 Prince Street  
Mondays  
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**

County Courthouse, 2nd  
floor Break Room  
2<sup>nd</sup> Wednesday of month  
8:00 am – 12:00 pm  
(843) 355-9321

### **LANCASTER**

Clemson Ext. Building  
107 S. French Street  
Lancaster, SC 29720  
Tuesday Only  
8:30 am- 12:00 pm  
803-283-2169

### **LAURENS**

Laurens County Judicial  
& Services Complex  
100 Hillcrest Square  
2<sup>nd</sup> Tuesday of month  
1:00 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 Building  
Wednesdays  
8:30 am – 1:00 pm  
803-533-5885

### **SUMTER**

115 Harvin St., Rm. 609  
2nd Wednesday of month  
9:00 am – 12:00 pm  
803-773-7812

### **UNION**

Old Jail Building  
210 West Main Street  
2<sup>nd</sup> Wednesday of month  
1:00 pm – 4:30 pm  
864-270-6294

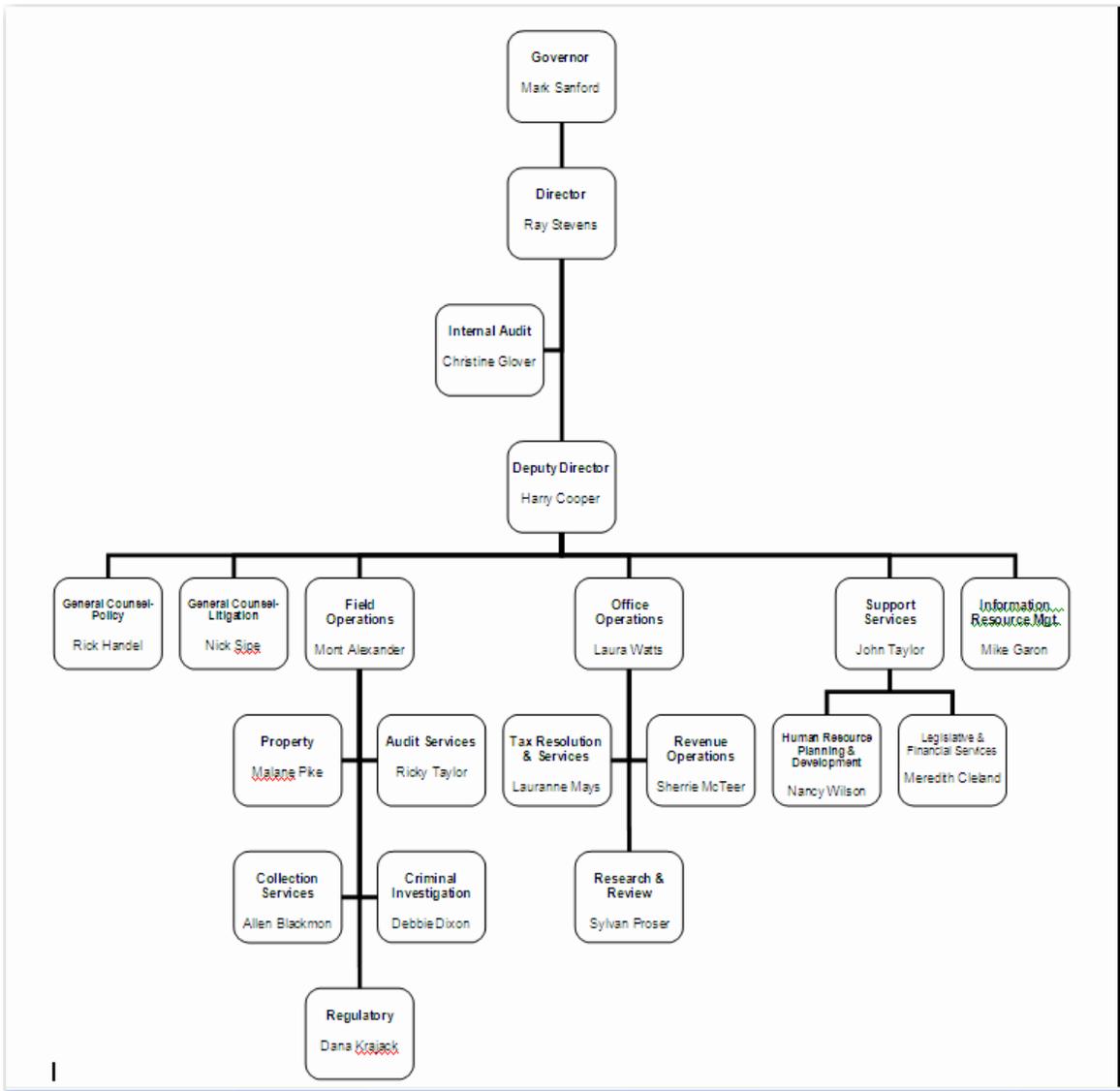
### **WALHALLA**

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

## 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
- Member 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

### **Deputy Director**

- Oversees agency policies, functions, and operations. Organizes plans, executes, and evaluates the administration of taxes, exemptions, bingo laws, alcoholic beverage control, manufacturer's property valuation, county property tax equalization, and enterprise government initiatives (debt collection, statewide registration, and remittance processing.)
- Leads and coaches Department's senior administrators and management. Promotes accountability among staff for agency functioning
- Strengthens and forges relationships with external stakeholders and partners. Drives processes, legislation, and inter-departmental teams that promote voluntary compliance. Uses contacts to benchmark and track trends for the Department's future direction
- Keeps the Agency Director informed and assists the Director as requested

# DOR Responsibilities

## *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

### **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
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices
- Collection of other governmental entity receivables

### **Property**

- Responsible for general oversight of all property tax matters for the State of South Carolina
- Responsible for assessing approximately one-third of the statewide property tax base which includes manufacturing properties, all utilities, fee in lieu of properties, motor carriers, and business personal property.
- Publishes and disseminates the Assessment Guide Manuals used by the counties to value all cars, trucks, boats, airplanes, motorcycles, and other vehicles.

## **DOR Responsibilities**

- Makes annual sales appraisal ratio studies in all counties to insure programs meet the minimum requirements of the Department of Revenue regulations.
- Computes the Index of Taxpaying Ability for all 86 school districts in the state which is used in the formula to distribute state funds back to local school districts.
- Processes and certifies to the counties all property qualified to be exempted from property taxes.
- Assists and advises all 46 counties with technical issues to include implementation of reassessment programs, calculation of correct millages, implementation of recently passed legislation, and technical questions related to property taxation in South Carolina.
- Processes requests and distributes money to counties for homestead reimbursements, manufacturer's depreciation, inventory lock-in, and property tax relief funds.
- Compiles operating manuals for county treasurers and tax collectors and establishes an annual academy to provide instruction to county officials in the operation of this state's county tax offices.

### **Regulatory**

- Reviews proposed policies, regulations, and legislation dealing with regulatory matters and revenue matters.
- Advises the SC Law Enforcement Division and local police agencies on matters dealing with alcoholic beverages.
- Administers the laws and regulations governing the issuance of all licenses to conduct the game of bingo in South Carolina.
- Administers the laws and regulations governing the issuance of all licenses related to the sale of beer, wine and/or liquor in the State of South Carolina.
- Administers all alcoholic beverage and bingo violations.
- Serves as the reporting agency for, and conducts annual audits regarding, the operation of Gambling Vessels in South Carolina.

### ***SUPPORT SERVICES***

#### **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

## **DOR Responsibilities**

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

### **Legislative and Financial Services**

- Assists Governor, legislators and support groups
- Assists in determining fiscal impacts of proposed legislation
- Performs liaison work with the General Assembly
- 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

## **DOR Responsibilities**

- 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 sales tax, school district sales 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

### ***OFFICE OPERATIONS***

#### **Revenue Operations**

- Receives and processes all paper returns and payments submitted to the Department
- Manages incoming mail received by the Department
- Archives all documents received by the Department and administers the retention program
- Oversees the destruction of tax return documents after retention period has expired
- Responds to all requests for copies of returns by taxpayers and their representatives
- Researches records for subpoena requests

#### **Tax Resolution and Services**

- Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for most taxes administered by the Department
- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration (BTR) database
- Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations

## **DOR Responsibilities**

- Administers all electronic return filing and payment programs within the Department
- Administers the withholding Job Development Credit program
- Administers the bad check processing program
- Administers CP2000 and RAR federal matching program
- Administers the general certificate of compliance program and the lottery compliance program
- Provides training for various taxpayer groups

### **Research and Review**

- Administers all forms development, design and approval of vendor forms, etc. and responds to requests for copies of forms
- Provides training for various taxpayer groups
- Responds to taxpayers' and stakeholders' tax questions

### ***GENERAL COUNSEL-LITIGATION***

- Drafts final agency determinations for the director's approval.
- Represents the agency in federal and state courts on tax, regulatory, foreclosure, bankruptcy, and collection issues.
- Prosecutes criminal tax violators.
- Advises the public information director on freedom of information requests.
- Reviews contracts and advises administrators on contract matters.
- Reviews subpoena requests, and takes appropriate action to oppose those seeking information that cannot be released without a court order.

### ***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
- Prepares publications to assist in educating Department employees, taxpayer representatives, and other agencies

# 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 agency application systems including those supporting Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources, Management Support and the South Carolina Business One-Stop
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security for, and disaster recovery plans of, software applications, databases, and supporting hardware & software in conjunction with the Office of CIO
- Designs, implements and supports the agency's computerized processing functions
- Administers the South Carolina Business One Stop Program.
- Supports computer audits as requested.
- Maintains voice and data networks in conjunction with the Office of CIO
- Produces statistical, financial and management reports
- Design, develop, and ensure production of all forms, including vendor forms
- 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](http://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 DOR provides to local governments.*

## Sales and Use Taxes

### SALES AND USE TAX

Enacted:	1951
Statute:	Title 12, Chapter 36
Rate:	6% plus local taxes
Distribution of Statewide 6% Tax:	80% Education Finance Act; 20% Education Improvement Act of 5% Homestead Exemption 1%
FY 06-07 Collections:	\$2,609,151,501

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 six percent. Counties may impose an additional one percent local option sales and use tax and one percent special local taxes if voters

in that county approve the tax.

Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

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

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

propelled light construction equipment.

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

**USE TAX**

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 six percent 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**

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 06-07 Collections:	\$32,629,205

The rental of transient accommodations is subject to a two percent accommodations tax in addition to the six percent sales tax (plus local taxes, if applicable).

**CASUAL EXCISE TAX**

Enacted:	1982
Statute:	§§12-36-1710 to 12-36-1740
Rate:	6%
Distribution:	80% General Fund; 20% Education Improvement Act
FY 06-07 Collections:	\$22,070,729

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

**LOCAL SALES & USE TAX**

Enacted:	1991
Statute:	§§4-10-20 et. Seq.
Rate:	1%
Distribution:	71% Property Tax rollback; 29% Counties/Municipalities
FY 06-07 Collections:	\$254,825,528

Thirty counties in South Carolina impose an additional one percent local option sales and use tax.

**LOCAL CAPITAL PROJECTS SALES TAX**

Enacted:	1997
Statute:	§§4-10-300 et. seq.
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 06-07 Collections:	\$66,018,996

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

**LOCAL TRANSPORTATION SALES TAX**

Enacted:	1995
Statute:	§4-37-30
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 06-07 Collections:	\$51,044,735

A local sales and use tax may be adopted by a county for local transportation needs.

**LOCAL SCHOOL DISTRICT SALES TAX**

Enacted:	1994
Statute:	Not Codified
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 06-07 Collections:	\$53,107,538

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, Lee and Lexington Counties. The tax is used for school construction and improvements.



## Income Taxes

### INDIVIDUAL INCOME TAX

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	3% to 7%
Distribution:	State General Fund
FY 06-07 Collections:	\$347,490,746

South Carolina's income tax follows the federal income tax laws. South Carolina generally accepts the adjustments, exemptions and most deductions allowed on

your federal return.

Your federal taxable income is the starting point in determining your state income tax liability.

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

**Estimated Individual Income Tax Payments**

Declaration of estimated tax is the method you use to pay tax on income that is not subject to withholding. It would include income from self-employment, interest, dividends, alimony, rent, capital gains and prizes. You may also have to pay estimated tax if enough tax is not being withheld from your salary, pension or other income. Generally you should make estimated tax payments if 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 percent rule is modified to be 110 percent of last year's tax liability for an individual with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year. Estimated tax payments are due April 15, June 15, September 15 and January 15 for calendar year taxpayers.

**JOB DEVELOPMENT CREDITS**

Enacted:	1995
Statute:	Title 12, Chapter 10
Rate:	2% - 5% of withholding
Distribution:	Credit to Qualified Taxpayers
FY 06-07 Credits Paid:	\$62,633,112

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

**CORPORATE INCOME TAXES**

Enacted:	1927
Statute:	§12-6-530
Rate:	5%
Distribution:	State General Fund
FY 06-07 Collections:	\$300,608,201

The tax rate on South Carolina net corporate income is five percent.

The starting point in determining South Carolina taxable income is the corporation's federal taxable income.

**CORPORATE LICENSE FEE**

Enacted:	1927
Statute:	§12-20-10 to 12-20-175
Rate:	\$1 per \$1,000 in capital stock and paid in surplus plus \$15 minimum \$25 annual license fee
Distribution:	State General Fund
FY 06-07 Collections:	\$65,161,042

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

**Other Taxes and Licenses Administered by DOR (Listed Alphabetically)**

**ADMISSIONS TAX**

Enacted:	1923
Statute:	§§12-21-2410 to 12-21-2575
Rate:	5%
Distribution:	Fishing Piers > DNR; Tourism Areas > half each to Coordinating Council and local governments; remaining goes to State General Fund
FY 06-07 Collections:	\$24,496,704

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

**AIRCRAFT TAX**

Enacted:	1976
Statute:	§§12-37-2410 to 12-37-2490
Rate:	Assessment based on average statewide millage rate
Distribution:	State General Fund
FY 06-07 Collections:	\$5,904,422

All airline companies operating in the state shall make an annual property tax return on or before the 15th day of April in each year for the preceding calendar or fiscal year of their flight equipment to the department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

**ALCOHOLIC LIQUOR TAX AND LICENSE**

Enacted:	1935
Statute:	Title 61 Chapter 33 of Title 12
Rate:	See Below
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 06-07 Collections:	\$58,364,768

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:  
\$50,200 every two years

Wholesaler’s License:  
\$20,200 every two years

Retailer’s License:  
\$1,400 every two years

Business Mini-Bottle License:  
\$1,700 every two years

Nonprofit Organization Mini-Bottle License:  
\$1,700 every two years

Business/Nonprofit Organization Cooking License:  
\$250 every two years

Sunday Local Option Permit:  
\$200 per Sunday

**OR**  
Sunday Local Option Permit:  
\$3,050 for 52-week period

Registered Producer’s Certificate of Registration:  
\$400 every two years

Producer Representative’s Certificate of Registration:

\$250 every two years  
 24-hour Mini-Bottle License for Nonprofit Functions:  
 \$35 per day

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

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

**Excise Tax:**

Per 8 ounces of alcohol  
 \$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**

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 06-07 Collections:	\$99,569,046

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.

**License Fees**

Wholesalers  
 \$2,200 every two years

Retailers  
 \$600 every two years

Certificate of Registration for Breweries and Wineries  
 \$400 every two years

Winery/Brewery Application  
 \$400 every two years

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

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

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

7-day beer and wine retail permits for  
businesses  
\$700 every two years

Brew pubs  
\$2,200 every two years

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

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

**Beer per Ounce**  
\$0.006

**Wine U.S. Sized Containers:**  
Per 8 oz. up to 1 gallon  
\$0.06

Per gallon  
\$0.90

Additional tax per 8 oz.  
\$0.012

Additional tax per gallon  
\$0.18

**Wine Metric Sized Containers:**  
Per liter  
\$.02535

Additional tax per liter  
\$0.05

**BANK TAX**

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY 06-07 Collections:	\$25,569,805

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

**BINGO TAX**

Enacted:	1982
Statute:	§§12-21-3910 to 12-21-4295
Rate:	\$0.10 \$0.04 (Class C) \$0.05 (Class F)
Distribution:	See Below
FY 06-07 Collections:	\$3,268,419

Nonprofit groups organized for fraternal, religious or charitable purposes which have been certified as tax exempt by the Internal Revenue Service and domiciled in South Carolina for at least three years may conduct

bingo in South Carolina.

**Type of License (One Time Fee)**

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

Class AA and B organizations must designate a promoter, who must be licensed. If a Class C organization hires a promoter, that promoter must also be licensed. The promoter's license is \$1,000 annually. Each organization licensed to operate bingo must file quarterly financial reports and a list of bingo winners of \$1,000 or more.

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

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

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 percent 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:

a. 50 percent of funds divided equally among the forty-six counties.

b. The remaining 50 percent 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 percent to be deposited in a separate fund for Parks & Recreation Development Fund.
- 72.15 percent 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.

**BUSINESS LICENSE TAX ON TOBACCO**

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 06-07 Collections:	\$31,629,348

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 percent 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 percent of the tax due.

**PRIVATE CARLINES PROPERTY TAX**

Enacted:	1976
Statute:	§§12-37-2110 to 12-37-2190
Rate:	9.5% of FMV times statewide average millage rate
Distribution:	State General Fund
FY 06-07 Collections:	\$2,917,749

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

**COIN-OPERATED DEVICES**

Enacted:	1939
Statute:	Title 12, Chapter 22 Section 12-21-2720
Rate:	See Below
Distribution:	State General Fund
FY 06-07 Collections:	\$1,146,710

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

The owner/operator's license tax is:

- 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**

Enacted:	1993
Statute:	§§12-21-5010 to 12-21-6050
Rate:	See Below
Distribution:	State General Fund
FY 06-07 Collections:	\$31,847

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;
- 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.

**DEED RECORDING FEE**

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 Fund \$0.55 — County General Fund
FY 06-07 Collections:	\$99,354,830

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

**DRY CLEANING FACILITY REGISTRATION FEES AND SURCHARGES**

Enacted:	1995
Statute:	§§44-56-410 to 44-56-495
Rate:	See Below
Distribution:	Special fund for environmental cleanup from dry cleaning operations
FY 06-07 Collections:	\$1,637,224

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

**Number of Employees Registration Fee**

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

Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state Perchloroethylene (tetrachloroethylene) and Stoddard (petroleum) solvent.

A person importing or producing one of these solvents must register with the Department of Revenue for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on Perchloroethylene and \$2 a gallon on Stoddard solvent.

**ELECTRIC POWER TAX**

Enacted:	1931
Statute:	§§12-23-10 to 12-23-130
Rate:	\$0.0005
Distribution:	State General Fund
FY 06-07 Collections:	\$14,145,254

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

**EMERGENCY SERVICES—911—USER FEE**

Enacted:	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 06-07 Collections:	\$17,690,706

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.

**FOREST RENEWAL & FOREST PRODUCT ASSESSMENT TAXES**

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 06-07 Collections:	\$833,198

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

**INDIGENT HEALTH CARE—  
HOSPITAL TAX**

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 statewide
Distribution:	Medical Expansion Fund
FY 06-07 Collections:	\$364,929,391

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

**LOW-LEVEL RADIOACTIVE WASTE TAX**

Enacted:	1983
Statute:	Title 46, Chapter 48
Rate:	\$235
Distribution:	First \$2 million - Barnwell County  Balance—Nuclear Waste Disposal Receipts Distribution Fund
FY 06-07 Collections:	\$12,640,047

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

**MOTOR FUEL USER FEE**

Enacted:	1922
Statute:	§§12-28-110 to 12-28-2930
Rate:	\$0.1675/gallon
Distribution:	\$0.16 — Department of Transportation \$0.005 — Environmental Impact Fee \$0.0025 — Petroleum Inspection Fee
FY 06-07 Collections:	\$533,292,799

A motor fuel user fee of 16 cents per gallon is imposed upon all gasoline used or consumed in this state and upon all diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the tax and reporting and remitting it to the Department of Revenue.

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

**RETAIL LICENSE FEE**

Enacted:	1951
Statute:	§12-36-510
Rate:	\$20 or \$50 at time of application
Distribution:	State General Fund
FY 06-07 Collections:	\$887,999

Before engaging in business in South Carolina 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.

Every retailer operating a transient or temporary business within this state shall obtain a retail license and pay a license tax of fifty dollars at the time of application. This license may be used only for one location at a time.

**SAVINGS AND LOAN TAXES**

Enacted:	1957
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of net income
Distribution:	State General Fund
FY 06-07 Collections:	\$2,985,050

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, deed recording fees and taxes on real property.

**SOLID WASTE EXCISE TAX**

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 06-07 Collections:	\$9,474,970

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

**TELEPHONE SERVICE TAX (900/976)**

Enacted:	1997
Statute:	§12-36-2645
Rate:	10%
Distribution:	State General Fund
Recommended Deleting	

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 10 percent.

## 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 & 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.)

**BUSINESS PERSONAL PROPERTY**

Enacted:	1962
Statute:	§12-37-710
Rate:	Local Millage
Collection/Distribution:	Local Governments
FY 06-07 Collections:	(Local)

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.

**MOTOR CARRIER PROPERTY TAX**

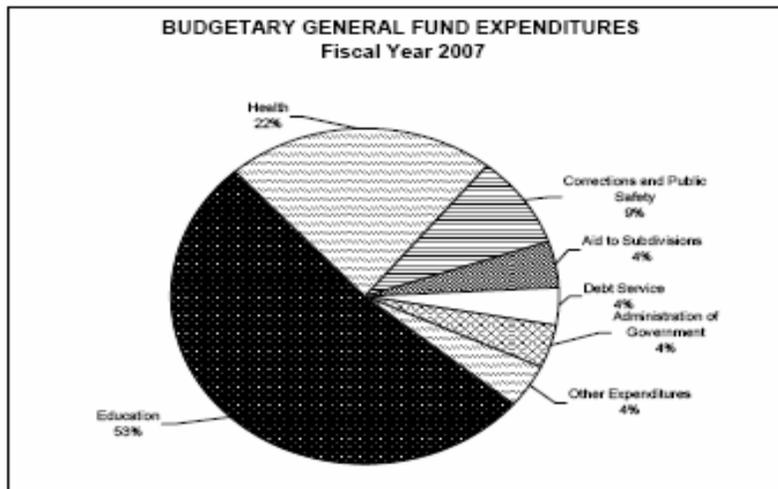
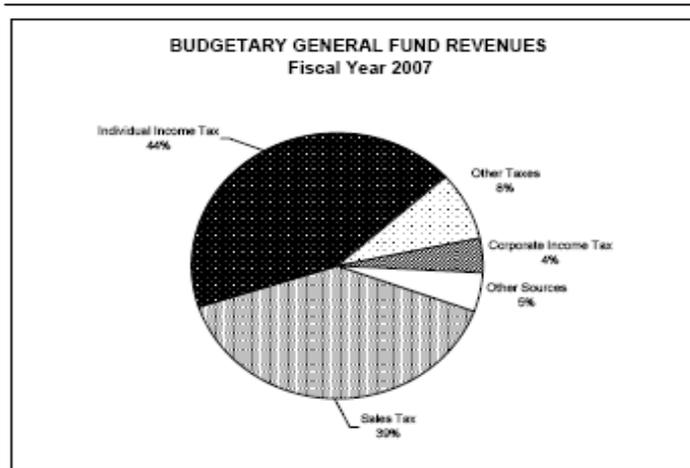
Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 06-07 Collections:	\$15,127,400

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.

## South Carolina General Fund Revenues and Expenditures FY 2006-2007

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled \$7,124,792,158 for fiscal year 2006-2007. The Department of Revenue (DOR) collected 94% 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**

State of South Carolina



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

REVENUE SOURCE	FY 2005-06	FY 2006-07	DIFFERENCE	CHANGE
SALES AND USE TAX	\$2,499,314,274	\$2,602,990,395	\$103,676,122	4.15%
CASUAL EXCISE TAX	\$21,829,314	\$22,071,992	\$242,678	1.11%
INDIVIDUAL INCOME TAX	\$2,609,781,164	\$2,892,631,017	\$282,849,853	10.84%
CORPORATION INCOME TAX	\$257,876,476	\$261,713,879	\$3,837,403	1.49%
<b>SUBTOTAL-GENERAL FUND REVENUES</b>	<b>\$5,388,801,228</b>	<b>\$5,779,407,283</b>	<b>\$390,606,055</b>	<b>7.25%</b>
ABL FOOD MANUFACTURERS LICENSE	\$0	\$0	\$0	0.00%
ADMISSIONS	\$28,262,468	\$29,626,110	\$1,363,642	4.82%
AIRCRAFT TAX	\$4,580,111	\$5,904,422	\$1,324,311	28.91%
ALCOHOLIC LIQUORS TAX	\$58,117,446	\$60,954,689	\$2,837,243	4.88%
BANK TAX	\$28,221,578	\$25,569,805	(\$2,651,773)	-9.40%
BEER AND WINE TAX	\$97,458,580	\$99,694,828	\$2,236,249	2.29%
BINGO TAX	\$4,201,106	\$3,387,900	(\$813,206)	-19.36%
BUSINESS LICENSE TAX	\$32,020,932	\$31,629,348	(\$391,584)	-1.22%
COIN OPERATED DEVICES TAX	\$1,179,663	\$1,146,711	(\$32,952)	-2.79%
CONTROLLED SUBSTANCE TAX	\$9,930	\$31,847	\$21,917	220.72%
CORPORATION LICENSE TAX	\$72,467,145	\$65,161,042	(\$7,306,103)	-10.08%
DEPT REVENUE-U PROP D&I/RENT CAR	\$1,709,223	\$3,566,560	\$1,857,337	108.67%
DOCUMENTARY STAMP TAX	\$63,465,577	\$57,320,094	(\$6,145,482)	-9.68%
ELECTRIC POWER TAX	\$27,003,796	\$28,145,254	\$1,141,458	4.23%
ESTATE TAX	\$3,236,969	\$1,542,120	(\$1,694,850)	-52.36%
PETROLEUM INSPECTION FEE	\$8,673,188	\$9,018,624	\$345,436	3.98%
PRIVATE CAR LINES TAX	\$3,374,612	\$2,917,749	(\$456,863)	-13.54%
RETAILER'S LICENSE TAX	\$839,132	\$887,999	\$48,867	5.82%
SAVINGS AND LOAN ASSOC TAX	\$3,419,616	\$2,985,050	(\$434,566)	-12.71%
WINE SHIPPERS LICENSE	\$16,000	\$91,298	\$75,298	470.61%
<b>SUBTOTAL-ALL OTHER REVENUES</b>	<b>\$438,257,072</b>	<b>\$429,581,451</b>	<b>(\$8,675,621)</b>	<b>-1.98%</b>
<b>GENERAL FUND REVENUES</b>	<b>\$5,827,058,300</b>	<b>\$6,208,988,734</b>	<b>\$381,930,434</b>	<b>6.55%</b>

<b>REVENUE SOURCE</b>	<b>FM 13</b>	<b>FM 13</b>	<b>DIFFERENCE</b>	<b>CHANGE</b>
ACCOMMODATIONS TAX - COUNTIES	\$40,355,781	\$42,751,190	\$2,395,408	5.94%
ADMISSIONS TAX - COUNTIES	\$1,438,395	\$1,480,805	\$42,410	2.95%
ADMISSIONS TAX - WILDLIFE RES	\$37,048.13	\$33,343	(\$3,705)	-10.00%
ADMISSIONS TAX - DEPT. OF COMMERCE	\$1,438,396	\$1,488,947	\$50,552	3.51%
ALCOHOL BEVERAGE LIC. - LOCAL GOV.	\$507,591	\$472,081	(\$35,509)	-7.00%
BINGO TAX - DIVISION ON AGING	\$1,289,569	\$1,336,916	\$47,348	3.67%
BINGO TAX - PRT	\$1,240,364	\$1,146,878	(\$93,486)	-7.54%
BINGO TAX - CHARITIES	\$2,215,252	\$2,121,982	(\$93,270)	-4.21%
CASUAL EXCISE EXPEND.- WILDLIFE	\$93,676	\$86,941	(\$6,735)	-7.19%
CATAWBA TRIBAL SALES	(\$13,577)	\$16,980	\$30,557	225.07%
COMMERCIAL NUCLEAR WASTE	(\$24,805,805)	\$12,640,047	\$37,445,852	150.96%
DOCUMENTARY-HERT.LAND TR./ST.HOU.	\$46,541,423	\$42,034,736	(\$4,506,687)	-9.68%
DRYCLEANING FACILITY FEES	\$1,620,988	\$1,637,224	\$16,237	1.00%
EDUCATION IMPROVEMENT FUND	\$656,923,733	\$628,259,295	(\$28,664,078)	-4.36%
ENVIRONMENTAL IMPACT FEE - DHEC	\$17,497,181	\$18,088,278	\$591,097	3.38%
ESTATE TAX - PROBATE JUDGES	\$47,232	\$9,221	(\$38,010)	-80.48%
FOREST RENEWAL TAX - FORESTRY COMM	\$866,851	\$833,198	(\$33,652)	-3.88%
GASOLINE - HIGHWAY/WILDLIFE	\$517,092,481	\$553,292,799	\$16,200,318	3.13%
INDIGENT CARE FUND	\$51,685,957	\$364,929,391	\$313,243,435	606.05%
LOCAL OPTION SALES TAX	\$390,189,437	\$425,780,288	\$35,590,852	9.12%
MOTOR CARRIER PROPERTY TAX	\$17,266,470	\$15,127,400	(\$2,139,070)	-12.39%
PUBLIC UTILITY ASSESSMENTS	\$10,193,971	\$10,460,168	\$266,197	2.61%
SALES TAX-AVIATION-COMMERCE	\$942,983	\$1,488,701	\$545,718	57.87%
SOLID WASTE MANAGEMENT TAX	\$9,250,037	\$9,474,970	\$224,933	2.43%
CHARLESTON RE-DEV.AUTH.	\$4,670,588	\$4,687,558	\$16,970	0.36%
911 ACCESS	\$17,215,409	\$17,690,706	\$475,297	2.76%
SLED INSPECTION FEES	\$2,402,533	\$2,644,202	\$241,669	10.06%
STATE RURAL INFRASTRUCTURE FUND	\$11,826,960	\$13,647,317	\$1,820,357	15.39%
PROPERTY TAX RELIEF - INCOME	\$474,242,900	\$465,560,326	(\$8,682,574)	-1.83%
PROPERTY TAX RELIEF - CORP	\$32,038,091	\$39,084,308	\$7,046,289	21.99%
<b>ALLOCATED FUNDS</b>	<b>\$2,286,311,479</b>	<b>\$2,658,306,199</b>	<b>\$371,994,720</b>	<b>16.27%</b>
<b>TOTAL REVENUE COLLECTIONS</b>	<b>\$8,113,356,202</b>	<b>\$8,867,382,844</b>	<b>\$754,026,642</b>	<b>9.29%</b>
<b>REFUNDS:</b>				
<b>INDIVIDUAL INCOME REFUNDS</b>	<b>\$1,111,314,565</b>	<b>\$1,187,092,935</b>	<b>\$75,778,370</b>	<b>6.82%</b>
<b>CORPORATION INCOME REFUNDS</b>	<b>\$33,145,969</b>	<b>\$46,003,928</b>	<b>\$12,857,959</b>	<b>38.79%</b>

STATE INDIVIDUAL INCOME TAXES									
(Tax rates for tax year 2007 -- as of January 1, 2007)									
	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	2.59	- 4.57	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.0	- 7.0 (e)	6	3,599	- 30,100	22 (c)	44 (c)	22 (c)	
CALIFORNIA (a)	1.0	- 9.3 (w)	6	6,622 (b)	- 43,468 (b)	91 (c)	182 (c)	285 (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	3,000	
HAWAII	1.4	- 8.25	9	2,400 (b)	- 48,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.6	- 7.8	8	1,198 (h)	- 23,964 (h)	3,400 (d)	6,800 (d)	3,400 (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	1,343	- 60,436	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	6	3,000	- 75,000	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	4,550 (b)	- 18,250 (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-----		4,125	8,250	1,000	
MICHIGAN (a)	3.9		1	-----Flat rate-----		3,300	6,600	3,300	
MINNESOTA (a)	5.35	- 7.85	3	21,310 (j)	- 69,991 (j)	3,400 (d)	6,800 (d)	3,400 (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	* (r)
MONTANA (a)	1.0	- 6.9	7	2,300	- 14,500	1,980	3,960	1,980	* (r)
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	106 (c)	212 (c)	106 (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)	- 500,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.7	- 5.3	4	5,500 (m)	- 16,000 (m)	3,400 (d)	6,800 (d)	3,400 (d)	
NEW YORK	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
NORTH CAROLINA (n)	6.0	- 8.0	4	12,750 (n)	- 120,000 (n)	3,400 (d)	6,800 (d)	3,400 (d)	
NORTH DAKOTA (a)	2.1	- 5.54 (o)	5	30,650 (o)	- 336,550 (o)	3,400 (d)	6,800 (d)	3,400 (d)	
OHIO (a)	0.649	- 6.555	9	5,000	- 200,000	1,400 (p)	2,800 (p)	1,400 (p)	
OKLAHOMA	0.5	- 5.65 (q)	7	1,000 (b)	- 10,000 (b)	1,000	2,000	1,000	* (q)
OREGON (a)	5.0	- 9.0	3	2,750 (b)	- 6,851 (b)	159 (c)	318 (c)	159 (c)	* (r)
PENNSYLVANIA	3.07		1	-----Flat rate-----		-----None-----			
RHODE ISLAND	25.0% Federal tax rates (s)								
SOUTH CAROLINA (a)	2.5	- 7.0	6	2,570	- 12,850	3,400 (d)	6,800 (d)	3,400 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH (a)	2.30	- 6.98 (t)	6	1,000 (b)	- 5,501 (b)	2,550 (d)	5,100 (d)	2,550 (d)	* (t)
VERMONT (a)	3.6	- 9.5	5	30,650 (u)	- 336,551 (u)	3,400 (d)	6,800 (d)	3,400 (d)	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	900	1,800	900	
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	9,160 (v)	- 137,411 (v)	700	1,400	700	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	4.5	- 8.7	3	10,000	- 40,000	2,400	4,800	2,400	

## STATE INDIVIDUAL INCOME TAXES (footnotes)

### STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

- (a) 17 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 \$56,500.
- (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 \$31,150 to over \$123,751. A 6.4% AMT rate is also applicable.
- (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 \$50,001.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$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 \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$51,200 to \$336,551. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (t) One half of the federal income taxes are deductible. Taxpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5.35% of income with limited deductions.
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$51,200 to over \$336,551.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,210 to \$183,211. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

## Individual Income Tax Returns by County

Tax Year 2006

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,537	20,876	\$161,505,235	\$8,982,981
Aiken	60,832	129,529	\$1,600,057,994	\$85,318,914
Allendale	3,708	8,035	\$43,922,149	\$2,366,730
Anderson	69,323	148,915	\$1,582,181,777	\$94,233,409
Bamberg	5,494	11,902	\$94,302,228	\$5,554,660
Barnwell	8,302	18,096	\$147,475,724	\$8,339,118
Beaufort	59,104	122,403	\$2,160,792,856	\$135,051,856
Berkeley	58,512	123,128	\$1,322,116,575	\$77,328,613
Calhoun	4,892	10,190	\$107,906,100	\$7,303,045
Charleston	149,542	286,146	\$5,128,535,667	\$328,101,900
Cherokee	19,965	43,813	\$377,466,630	\$20,378,297
Chester	12,776	27,445	\$227,861,509	\$11,418,700
Chesterfield	16,490	35,883	\$280,086,139	\$13,982,750
Clarendon	11,867	25,331	\$179,257,566	\$10,176,489
Colleton	15,708	33,680	\$263,197,627	\$15,275,768
Darlington	26,267	55,947	\$540,688,736	\$32,639,320
Dillon	11,952	26,216	\$158,341,842	\$8,439,911
Dorchester	47,872	103,081	\$1,194,827,738	\$71,651,188
Edgefield	7,191	15,636	\$162,116,076	\$8,393,528
Fairfield	9,395	19,465	\$153,143,786	\$8,592,473
Florence	54,811	116,148	\$1,300,372,737	\$79,948,924
Georgetown	24,859	51,129	\$674,835,511	\$42,678,391
Greenville	180,167	383,388	\$5,676,012,403	\$357,513,282
Greenwood	26,980	57,991	\$586,606,756	\$35,289,634
Hampton	7,764	16,914	\$133,711,988	\$7,706,729
Horry	108,761	210,338	\$2,605,171,509	\$165,177,442

Jasper	6,810	14,800	\$112,597,774	\$6,376,233
Kershaw	24,580	52,227	\$553,501,389	\$32,833,160
Lancaster	24,603	54,264	\$528,164,829	\$23,986,210
Laurens	24,186	51,951	\$431,220,666	\$24,992,801
Lee	6,403	13,659	\$85,406,781	\$4,858,959
Lexington	99,775	209,464	\$2,887,173,675	\$179,091,281
McCormick	3,980	8,060	\$64,351,701	\$3,264,587
Marion	13,263	27,769	\$177,574,281	\$9,940,734
Marlboro	10,416	22,264	\$134,664,220	\$6,686,739
Newberry	15,231	31,817	\$295,575,988	\$17,553,159
Oconee	28,891	60,723	\$718,222,663	\$42,527,828
Orangeburg	36,129	75,315	\$619,720,731	\$36,300,787
Pickens	43,768	93,578	\$1,059,833,271	\$61,712,848
Richland	146,606	291,095	\$4,361,124,007	\$272,132,639
Saluda	6,503	14,046	\$126,281,357	\$8,365,852
Spartanburg	108,939	235,431	\$2,774,243,496	\$167,208,289
Sumter	39,580	85,246	\$717,736,178	\$42,118,200
Union	11,444	23,900	\$184,387,139	\$10,075,703
Williamsburg	12,822	27,557	\$163,618,095	\$8,995,413
York	83,639	181,879	\$2,491,644,362	\$97,262,351
Out of State	2,053	3,180	\$49,346,860	\$3,076,482
Out of Country	204,128	447,675	\$4,564,762,341	\$284,671,825
Unknown	428	902	\$5,014,950	280,913
<b>Total</b>	<b>1,966,248</b>	<b>4,128,427</b>	<b>\$49,968,661,612</b>	<b>\$2,986,157,045</b>

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

## Individual Income Tax Returns by Tax Liability

Tax Year 2006

Tax Liability	No. of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	626,128	31.84%	(7,704,763)	-0.26%
\$0.01-\$25	73,491	3.74%	862,214	0.03%
\$26-\$50	57,187	2.91%	2,118,672	0.07%
\$51-\$75	44,782	2.28%	2,746,760	0.09%
\$76-\$100	38,445	1.96%	3,327,815	0.11%
\$101-\$125	35,573	1.81%	3,988,453	0.13%
\$126-\$150	30,045	1.53%	4,092,959	0.14%
\$151-\$200	47,469	2.41%	8,246,149	0.28%
\$201-\$250	42,320	2.15%	9,437,758	0.32%
\$251-\$300	34,405	1.75%	9,408,374	0.32%
\$301-\$400	61,075	3.11%	21,129,336	0.71%
\$401-\$500	50,515	2.57%	22,666,892	0.76%
\$501-\$600	41,822	2.13%	22,925,778	0.77%
\$601-\$700	36,796	1.87%	23,889,274	0.80%
\$701-\$800	34,980	1.78%	26,146,601	0.88%
\$801-\$900	35,187	1.79%	29,865,354	1.00%
\$901-\$1,000	31,621	1.61%	30,035,614	1.01%
\$1,001-\$1,250	73,860	3.76%	82,922,113	2.78%
\$1,251-\$1,500	63,146	3.21%	86,570,149	2.90%
\$1,501-\$2,000	104,617	5.32%	181,704,895	6.08%
\$2,001-\$2,500	79,420	4.04%	177,748,923	5.95%
\$2,501-\$3,000	62,656	3.19%	171,677,773	5.75%
\$3,001-\$4,000	88,097	4.48%	305,013,019	10.21%
\$4,001-\$5,000	54,055	2.75%	240,938,953	8.07%
\$5,001-\$7,500	60,493	3.08%	363,782,859	12.18%
\$7,501-\$9,999	21,942	1.12%	188,127,931	6.30%
OVER \$10,000	36,121	1.84%	974,487,191	32.63%
<b>Total</b>	<b>1,966,248</b>	<b>100%</b>	<b>\$2,986,157,046</b>	<b>100%</b>

## Individual Income Tax Returns by Income Class

State Taxable Income Class	Number of Returns	Number of Exemptions	Tax Year 2006				
			Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits <sup>1</sup> (as claimed)	State Tax Liability (Tax-Credits)	State Tax Liability (as allowed)
\$0	592,078	1,214,397	(40,489,835)	22,023,223	3,521,252	18,501,970	21,722,974
\$1-\$1,000	72,040	130,970	33,542,396	1,544,957	472,531	1,072,426	1,441,251
\$1,001-\$2,000	56,661	104,400	84,168,614	2,710,862	500,883	2,209,979	2,524,028
\$2,001-\$3,000	49,669	92,952	123,717,438	3,544,472	538,932	3,005,540	3,266,647
\$3,001-\$4,000	44,970	85,229	156,992,858	4,642,492	608,000	4,034,492	4,265,723
\$4,001-\$5,000	42,293	80,575	190,192,364	5,540,776	639,340	4,901,436	5,074,999
\$5,001-\$6,000	39,582	75,881	217,521,134	6,651,595	692,274	5,959,321	6,087,580
\$6,001-\$7,000	37,388	72,152	242,860,170	7,715,361	737,527	6,977,834	7,060,666
\$7,001-\$8,000	35,651	68,703	267,200,930	9,137,729	788,829	8,348,900	8,413,075
\$8,001-\$9,000	34,658	66,359	294,470,630	10,305,829	847,589	9,458,240	9,501,377
\$9,001-\$10,000	33,342	64,070	316,708,489	11,535,509	873,122	10,662,387	10,695,740
\$10,001-\$11,000	31,651	60,961	332,129,860	12,853,534	926,731	11,926,803	11,950,628
\$11,001-\$12,001	30,314	58,061	348,506,750	14,011,328	949,355	13,061,973	13,078,162
\$12,001-\$13,000	29,398	56,488	367,345,087	15,601,716	1,003,213	14,598,503	14,609,541
\$13,001-\$14,000	27,733	53,235	374,236,700	16,326,531	1,026,373	15,300,158	15,311,349
\$14,001-\$15,000	26,348	50,385	381,991,600	17,471,697	1,053,689	16,418,008	16,428,560
\$15,001-\$20,000	118,747	227,754	2,069,835,963	103,285,156	6,064,123	97,221,033	97,270,681
\$20,001-\$25,000	99,452	194,927	2,230,774,358	121,372,024	6,988,950	114,383,074	114,428,161
\$25,001-\$35,000	149,580	312,216	4,439,791,515	259,493,432	16,600,497	242,892,935	242,978,375
\$35,001-\$50,000	146,143	343,248	6,124,246,828	380,177,561	29,319,288	350,858,273	352,992,532
\$50,001-\$75,000	134,007	347,466	8,158,968,497	531,312,887	41,213,248	490,099,639	490,304,759
\$75,001-\$100,000	58,415	158,151	5,010,912,764	337,104,112	25,055,799	312,048,313	312,135,131
\$100,001-\$150,000	40,689	111,241	4,875,705,228	339,302,307	23,961,042	315,341,265	315,412,874
\$150,001-\$200,000	13,632	37,729	2,336,477,875	168,420,061	10,376,201	158,043,860	158,063,911
\$200,001-\$350,000	12,788	35,718	3,287,696,165	243,420,137	13,694,322	229,725,815	229,736,365
\$350,001-\$500,000	3,998	11,566	1,652,648,840	122,645,120	6,333,687	116,311,433	116,311,780
\$500,001-\$750,000	2,446	6,763	1,470,280,921	108,374,017	6,379,547	101,994,470	101,995,735
Over- \$750,000	2,575	6,830	4,620,227,473	345,363,207	34,561,242	310,798,965	310,799,205
<b>Total</b>	<b>1,966,248</b>	<b>4,128,427</b>	<b>49,968,661,612</b>	<b>3,221,887,632</b>	<b>235,727,586</b>	<b>2,986,157,045</b>	<b>2,993,861,809</b>

<sup>1</sup> Credits are nonrefundable.

## Individual Income Tax Return Statistics

Tax Year 2006

**All Returns Processed:**

Filing Status	Short Form	Long Form	Short / Long Form Amended	Total
Single	186,491	534,863	5,067	726,421
Head of Household	95,705	272,293	4,471	372,469
Married, Filing Jointly	53,946	685,032	8,140	747,118
Married, Filing Separately	9,799	49,687	392	59,878
Widow/Widower	121	966	18	1,105
<b>Total</b>	<b>346,062</b>	<b>1,542,841</b>	<b>18,088</b>	<b>1,906,991</b>

**Refund Returns:**

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Short Form	280,039	\$125,860,644	\$449
Long Form	1,195,292	\$875,603,806	733
Short/Long Form Amended	9,316	\$2,853,644	306
<b>Total</b>	<b>1,484,647</b>	<b>\$1,004,318,094</b>	<b>\$676</b>

\*Footnote: Before Debt Offset

## Individual Income Tax Contributions

Tax Year 2006

Type of Contribution	Number of Returns	Amount
Children's Trust	2,986	\$34,569
Conservation Bank	1,218	\$15,031
Dare Fund	12	115
Eldercare Trust	2,158	24,118
Financial Literacy	684	4,265
First Steps	1,467	14,870
Gift Of Life Trust	1,369	13,111
Heritage	838	6,899
Litter	1,374	10,526
Military Rel	2,778	45,154
Public Ed	1,976	23,340
SCLEA	1,572	16,258
State Parks	2,916	32,175
Veterans Trust	2,231	23,106
Wildlife	4,450	53,809
<b>Total Contributions</b>	<b>28,029</b>	<b>\$317,346</b>
Use Tax Collections Reported on SC 1040	11,393	755,944

## Individual Income Tax Credits

Tax Year 2006

<u>TYPE OF CREDIT CLAIMED</u>	<u>TOTAL NUMBER OF CREDITS</u>	<u>TOTAL AMOUNT OF CREDITS</u>
ADDITIONAL FAMILY INDEP	8	11,702
ALTERNATIVE MOTOR - TC35	360	182,427
BASE CLOSURE CREDIT	-	0
BIODIESEL MOTOR FUEL TC39	2	1,252
CERTIFIED HIST RESID STRU	30	224,125
CERTIFIED HIST STRUCTURE	10	161,419
CHILD CARE	116,943	19,748,777
COMMERCIALS CREDIT	2	300
COMMUNITY DEVELOPMENT	16	14,001
DRIP-TRICKLE IRRIGATION	85	61,149
ECONOMIC IMPACT ZONE	188	2,272,522
EMPLOYER CHILD CARE CR.	19	89,465
FAMILY INDEPENDENCE PMNT	53	92,436
HEALTH INSURANCE - TC27	82	125,150
INDUSTRY PARTNER - TC36	21	838,697
MINORITY CONTRACT BUS. CR.	11	43,380
MONTHLY BUSINESS - TC-4SM	3	7,000
MOTION PICTURE - TC25	3	42,074
MOTION PICTURE PROJECT	2	9,057
NEW JOBS CREDIT	309	5,996,102
NON-RESIDENT	75,075	148,657,643
NURSING HOME	186	49,274
PALMETTO CAPITAL SEED CR.	3	11,140
PORT CARGO CREDIT - TC30	40	57,249
PREMARITAL PREP - TC32	51	9,816
PRIOR-YR CARRYOVER	171	5,763,592
QUALIFIED CONSERVATION	120	3,111,071
QUALIFIED RETIREMENT PLAN	336	624,228
QUALITY FORUM - TC28	2	2,651
RETAIL FACILITIES - TC31	1	7,110
SCENIC RIVER TAX CREDIT	1	24,500
SMALL BUSINESS - TC-4SB	9	51,324
SOLAR ENERGY - TC38	46	45,218
TEXTILES REHABILITATION	52	1,496,926
TWO WAGE EARNER	371,114	46,718,679
TUITION	7,349	4,984,457
VENTURE CAPITAL - TC26	1	70
WATER RESOURCE CREDIT	42	62,743
<b>TOTAL CREDITS CLAIMED</b>	<b>572,746</b>	<b>241,598,727</b>

## Individual Income Debt Collections

### Tax Year 2006

<b>Entity</b>	<b>No. of Returns</b>	<b>Debt Collected</b>
Aiken Center for Alcohol & Drug	70	\$15,016
Aiken Technical College	225	44,565
Anderson-Oconee Behavioral	78	9,709
BJ Workman Memorial Hospital	705	203,821
Beech Island Water District	11	1,176
Behavioral Health Services	93	16,255
Charleston Memorial Hospital	1,087	234,819
Charleston Southern University	116	54,522
Chester County Alcohol & Drug	11	1,481
The Citadel - Perkins Loans	31	16,035
The Citadel - Inst Accounts	11	5,654
City of Columbia	1,084	147,076
Clemson University - Student Loans	116	33,887
Clemson University - Perkins Loans	37	14,731
Coker College	28	10,528
Coastal Carolina University	50	22,193
College of Charleston	194	72,405
Columbia College	24	9,190
Converse College	6	1,542
Cornerstone Alcohol & Drug	16	1,648
County of Lexington	47	25,077
Denmark Technical College	18	4,625
Ernest E Kennedy Center	161	29,563
Erskine College	7	2,216
Florence County Treasurer	34	8,315
Florence-Darlington Technical College	641	180,225
Forrest Junior College	164	64,682
Francis Marion University	60	16,992
Georgetown County School District	9	1,252
Greenville County School	10	2,955
Greenville Technical College	41	5,245

<b><u>Entity</u></b>	<b><u>No. of Returns</u></b>	<b><u>Debt Collected</u></b>
Hilton Head #1 PSD	17	3,219
Horry-Georgetown Technical College	525	108,599
Housing Authority #3	96	19,099
Housing Authority of Aiken	7	920
Housing Authority of Anderson	47	7,586
Housing Authority of Charleston	185	39,404
Housing Authority of Cheraw	29	6,695
Housing Authority of Columbia	107	23,753
Housing Authority of Conway	38	6,788
Housing Authority of Florence	54	8,211
Housing Authority of Fort Mill	15	2,567
Housing Authority of Greenville	95	23,321
Housing Authority of Greenwood	33	5,289
Housing Authority of Marion	27	4,115
Housing Authority of Marlboro	4	987
Housing Authority of McColl	3	637
Housing Authority of Mullins	2	365
Housing Authority of Newberry	39	8,512
Housing Authority of N Charleston	27	8,695
Housing Authority of Woodruff	11	2,032
Housing Authority of York	14	3,530
Internal Revenue Service Center	11,745	5,105,378
Lancaster County Alcohol & Drug Abuse	1	239
Lancaster County Natural Gas Authority	168	31,338
Lander University	146	46,659
Lexington School District One	35	4,955
Limestone College	0	0
Medical University of SC	37	25,079

<b><u>Entity</u></b>	<b><u>No. of Returns</u></b>	<b><u>Debt Collected</u></b>
MUSC Medical Center - Hospital	8,781	2,686,760
Municipal Association of SC	13,397	2,641,332
New Life Center	56	10,938
Northeastern Technical College	170	35,917
Orangeburg-Calhoun Technical College	224	46,232
Piedmont Technical College	785	167,913
Presbyterian College	5	2,859
Saluda County Ambulance Service	24	6,068
Santee Cooper Authority	1,464	206,960
SC Association of Counties	118,216	39,868,174
SC Budget & Control Board - Retirement System	19	11,690
SC Dept of the Blind	0	0
SC Dept of Corrections	36	6,881
SC Dept of Disabilities and Special Needs	10	2,333
SC Dept of Mental Health	937	334,523
SC Dept Motor Vehicles	1,893	365,790
SC Dept of Natural Resources	6	703
SC Dept of Public Safety	4	1,799
SC Dept of Probation, Parole, and Pardon	618	84,720
SC Dept of Revenue	31,624	10,790,762
SC Dept of Revenue - GEAR	18,743	5,579,331
SC Dept of Social Services - Child Support	9,669	3,488,629
SC Dept of Social Services - Food Stamps	4,552	1,296,473
SC Dept of Transportation	78	22,800
SC Employment Security Commission	4,770	1,188,934
SC Forestry Commission	5	798
SC State Education Assistance Authority	2,153	1,018,514
SC State Ethics Commission	10	1,210
SC State Housing and Dev Authority	56	14,982

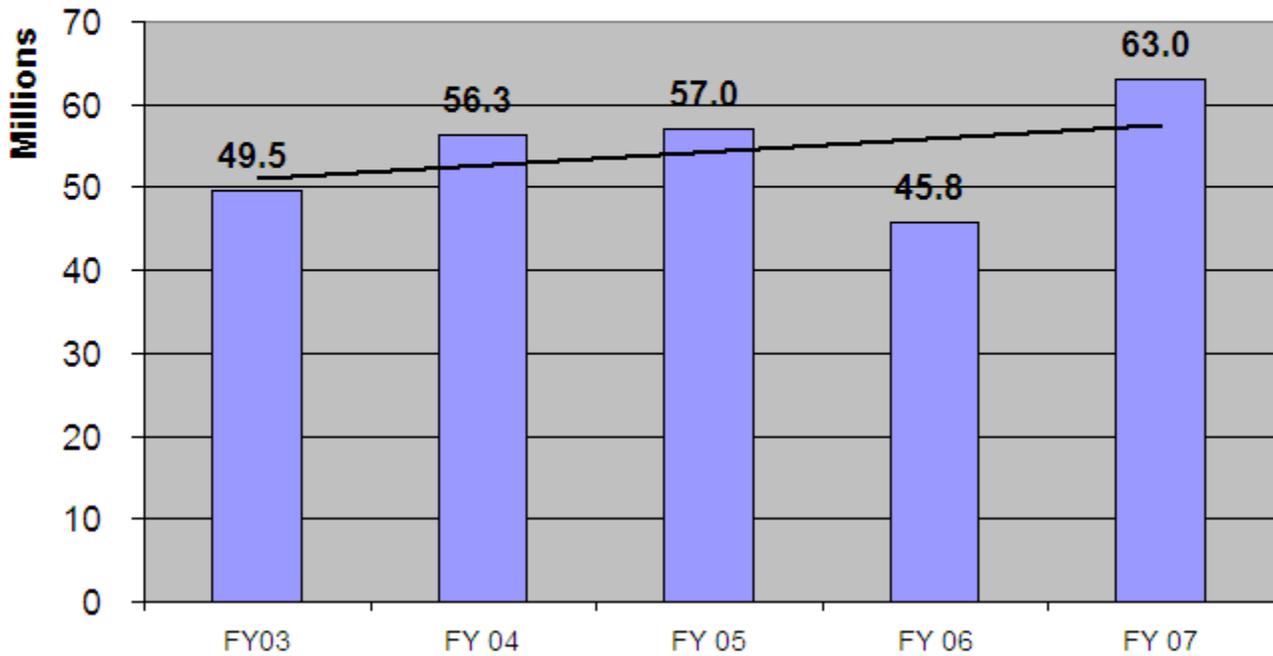
<b><u>Entity</u></b>	<b><u>No. of Returns</u></b>	<b><u>Debt Collected</u></b>
SC State University	568	187,332
Sherman College of Straight Chiropractic	7	3,637
South University	67	25,211
Southern Wesleyan University	10	6,099
Spartanburg Methodist College - Tuition, Fees	132	43,221
Spartanburg Methodist College - Perkins	25	11,242
Spartanburg Hospital for Restorative Care	2	1,014
Spartanburg Reg Medical Ctr/Physicians Billing	4,036	587,171
Spartanburg Regional Medical Center	13,629	4,645,286
Spartanburg Technical College	549	137,865
Technical College of the Low country	67	19,448
Tri-County Technical College	198	32,186
Trident Technical College	1,105	332,362
University of South Carolina	230	94,097
Williamsburg Technical College	0	0
Winthrop University	247	82,934
York Technical College	698	168,238
<b>Total</b>	<b>258,567</b>	<b>\$83,016,743</b>

## Job Development and Retraining Credits

FY 2006-2007

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/06	\$14,382,684	\$392,994	\$14,775,678
12/06	15,903,592	502,113	16,405,705
03/07	16,143,748	610,109	16,753,857
06/07	14,547,697	498,327	15,046,024
<b>Total</b>	<b>\$60,977,721</b>	<b>\$2,003,543</b>	<b>\$62,981,264</b>

**Job Development and Job Retraining Credits Claimed  
Fiscal Year Summary**



## RANGE OF STATE CORPORATE INCOME TAX RATES

(For tax year 2007 -- as of January 1, 2007)

STATE	TAX RATE (percent)	TAX BRACKETS		NUMBER OF BRACKETS	TAX RATE (a) (percent) FINANCIAL INST.	FEDERAL INCOME TAX DEDUCTIBLE
		LOWEST	HIGHEST			
ALABAMA	6.5		---Flat Rate---	1	6.5	*
ALASKA	1.0 - 9.4	10,000		10	1.0 - 9.4	
ARIZONA	6.968 (b)		---Flat Rate---	1	6.968 (b)	
ARKANSAS	1.0 - 6.5	3,000		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		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		4	5.0	* (k)
KANSAS	4.0 (l)		---Flat Rate---	1	2.25 (l)	
KENTUCKY	4.0 - 7.0 (m)	50,000		3	--- (a)	
LOUISIANA	4.0 - 8.0	25,000		5	--- (a)	*
MAINE	3.5 - 8.93 (n)	25,000		4	1.0	
MARYLAND	7.0		---Flat Rate---	1	7.0	
MASSACHUSETTS	9.5 (o)		---Flat Rate---	1	10.5 (o)	
MINNESOTA	9.8 (p)		---Flat Rate---	1	9.8 (p)	
MISSISSIPPI	3.0 - 5.0	5,000		3	3.0 - 5.0	
MISSOURI	6.25		---Flat Rate---	1	7.0	* (k)
MONTANA	6.75 (q)		---Flat Rate---	1	6.75 (q)	
NEBRASKA	5.58 - 7.81		50,000	2	--- (a)	
NEW HAMPSHIRE	8.5 (r)		---Flat Rate---	1	8.5 (r)	
NEW JERSEY	9.0 (s)		---Flat Rate---	1	9.0 (s)	
NEW MEXICO	4.8 - 7.6	500,000		3	4.8 - 7.6	
NEW YORK	7.5 (t)		---Flat Rate---	1	7.5 (t)	
NORTH CAROLINA	6.9 (u)		---Flat Rate---	1	6.9 (u)	
NORTH DAKOTA	2.6 - 7.0	3,000		5	7 (b)	*
OHIO	5.1 - 8.5 (v)		50,000	2	--- (v)	
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 (w)	
SOUTH CAROLINA	5.0		---Flat Rate---	1	4.5 (x)	
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 - 8.5	10,000		3	--- (a)	
VIRGINIA	6.0		---Flat Rate---	1	6.0 (y)	
WEST VIRGINIA	8.75		---Flat Rate---	1	8.75	
WISCONSIN	7.9		---Flat Rate---	1	7.9	
DIST. OF COLUMBIA	9.975 (z)		---Flat Rate---		9.975 (z)	

## RANGE OF STATE CORPORATE INCOME TAX RATES (footnotes)

### 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.

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

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

(m) Minimum tax of \$175. Or, the alternative minimum tax equal to 0.095% of gross sales in the

state or 0.75% of state gross profits.

(n) Or the Maine Alternative Minimum Tax.

(o) 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.

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

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

(r) 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.

(s) 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 at 0.67% is eliminated after June 30, 2007

(t) Or 1.78 mills per dollar of capital (up to \$350,000); or a 2.5% alternative minimum tax; or a minimum tax of \$1,500 to \$100 depending on payroll size; if any of these is greater than the tax computed on net income. Small corporations with income under \$290,000 are subject to lower rates of tax on net income. An additional tax of 0.9 mills per dollar of subsidiary capital is imposed on corporations. For banks, the alternative bases of tax are 3% of alternative net income; or up to 1/50th mill of taxable assets; or a minimum tax of \$250.

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

(v) Rates shown are for the Franchise tax, which is being phased out through 2010. Current rates apply to 50% of the liability, or 50% of 4 mills time the value of the taxpayer's issued and outstanding share of stock with a maximum payment of \$150,000; or \$50 to \$1,000 minimum tax, depending on worldwide gross receipts. The Commercial Activity Tax (CAT) equals \$150 for gross receipts between \$150,000 and \$1 million, plus 0.26% of gross receipts over \$1 million. The CAT applies to 40% of receipts through March 31, and 60% for the remainder of the year. Banks will pay the Franchise tax. 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.

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

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

(y) State and national banks subject to the state's franchise tax on net capital is exempt from the income tax.

(z) Minimum tax is \$100. Includes surtax.

## Corporate Income Tax Credits

FY 2006-2007

Type of Credit Claimed	Number of Returns	Amount
Base Closure/ Federal Facility Employment Reduction Hiring Credit	1	\$4,186
Credits Carried from Previous Years Carried Over	161	\$574,948,328
Unused Credits from Prior Years	0	0
Corporate Headquarters	2	434,737
Corporate Moratorium (12-6-3365)	2	922,428
Credit for Hiring Family Independence Payment Recipients	16	381,202
Add'l Credit for Hiring Family Independence Payment Recipients	6	35,987
Drip/ Trickle Irrigation Systems	0	0
Economic Impact Zone Property Investment Credit	62	9,070,623
Certified Historic Structure	2	242,876
Infrastructure (Construction or Improvement)	5	673,570
Industry Partnership Fund	1	5,300
Credit for Socially and Economically Disadvantaged Small Business	5	100,068
Qualified Conservation Contribution of Real Property	1	2,557
Other (Unknown Credit Type)	0	0
Palmetto Seed Capital	0	0
Recycling Property Tax Credit	1	12,187,836
Research Expenses Credit	33	4,142,805
Scenic Rivers	0	0
Unknown	1	2,500
South Carolina New Jobs Credit	93	72,059,902
Water Resources	1	2,500
<b>Total Credits Claimed</b>	<b>393</b>	<b>\$675,217,405</b>
Footnote: Credits Carried Forward to Future Years (not included in total above)	154	\$626,509,297
Credits Expired	4	\$742,572

## Sales and Use Tax Accounts

FY 2006-2007

### Sales Tax Accounts:

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Total Active Accounts on July 1 - First Day of Fiscal Year	106,256
New Accounts (07/01 Thru 06/30)	18,434
Accounts Closed (07/01 Thru 06/30)	9,955

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Total Active Accounts on June 30 - End of Fiscal Year	114,735
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### Use Tax Accounts:

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Total Active Accounts on July 1 - First Day of Fiscal Year	10,422
New Accounts (07/01 Thru 06/30)	728
Accounts Closed (07/01 Thru 06/30)	427

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Total Active Accounts on June 30 - End of Fiscal Year	10,723
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## Gross and Net Taxable Sales by County

FY 2006-2007

County	Business Units	Gross Sales	Net Taxable Sales 5%	Net Taxable Sales - 3% Food	Total Net Taxable Sales
Abbeville	456	\$175,521,941	\$79,115,307	\$10,581,956	\$89,697,262
Aiken	3,143	2,782,045,763	1,181,147,276	145,475,406	1,326,622,682
Allendale	190	197,658,938	22,016,492	4,029,773	26,046,265
Anderson	4,115	4,420,094,862	1,681,513,205	157,008,706	1,838,521,911
Bamberg	331	226,702,218	65,361,300	8,835,046	74,196,346
Barnwell	505	264,473,463	123,231,914	19,685,603	142,917,516
Beaufort	4,886	4,058,389,971	2,570,227,342	181,220,314	2,751,447,656
Berkeley	2,861	3,405,238,749	1,621,646,628	133,663,568	1,755,310,196
Calhoun	311	336,130,190	51,312,891	4,613,040	55,925,932
Charleston	10,452	13,304,182,859	6,481,986,892	400,420,085	6,882,406,977
Cherokee	1,185	1,142,920,863	441,696,920	36,994,851	478,691,772
Chester	712	581,844,554	142,665,375	18,942,678	161,608,054
Chesterfield	934	782,450,245	199,876,387	28,753,799	228,630,186
Clarendon	703	408,307,649	155,978,594	22,499,545	178,478,139
Colleton	909	657,301,391	287,047,982	36,527,373	323,575,354
Darlington	1,452	1,084,840,808	333,214,646	47,450,175	380,664,821
Dillon	681	801,799,201	166,765,730	20,732,884	187,498,614
Dorchester	2,036	1,781,782,707	673,762,702	97,728,361	771,491,063
Edgefield	439	171,501,294	61,701,544	8,392,185	70,093,729
Fairfield	448	395,197,777	96,042,621	10,880,334	106,922,955
Florence	3,617	4,744,971,142	1,837,034,226	133,602,666	1,970,636,892
Georgetown	1,842	1,398,267,539	684,450,418	64,043,461	748,493,879
Greenville	10,908	14,547,546,497	6,424,176,239	435,075,490	6,859,251,729
Greenwood	1,564	1,488,445,181	681,450,145	64,366,569	745,816,715
Hampton	496	293,722,695	96,193,472	13,819,851	110,013,323

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Horry	9,630	9,428,701,423	6,210,824,255	325,620,612	6,536,444,867
Jasper	569	956,839,044	381,779,325	28,324,591	410,103,916
Kershaw	1,332	1,356,510,052	375,779,668	47,434,274	423,213,941
Lancaster	1,455	998,267,389	429,961,231	51,643,850	481,605,081
Laurens	1,253	809,000,928	318,180,894	33,229,378	351,410,273
Lee	367	224,616,444	47,855,200	7,640,377	55,495,577
Lexington	6,328	9,072,447,364	3,264,805,131	283,576,545	3,548,381,675
McCormick	204	51,321,996	23,745,502	4,254,453	27,999,955
Marion	725	538,811,140	178,777,661	21,574,269	200,351,930
Marlboro	520	403,624,880	108,592,824	14,418,421	123,011,245
Newberry	855	712,768,054	255,117,963	27,780,931	282,898,894
Oconee	1,636	1,202,481,514	577,178,974	62,404,035	639,583,009
Orangeburg	2,266	1,969,778,143	725,083,013	73,358,464	798,441,477
Pickens	2,221	1,939,923,039	869,922,747	92,475,951	962,398,697
Richland	8,120	11,097,731,696	5,867,021,279	281,516,462	6,148,537,741
Saluda	352	121,291,517	45,325,973	8,322,658	53,648,631
Spartanburg	6,220	8,101,098,463	2,832,841,569	253,703,208	3,086,544,777
Sumter	2,029	1,860,448,930	840,585,950	73,067,592	913,653,542
Union	576	280,010,298	128,363,942	18,535,983	146,899,925
Williamsburg	696	508,853,209	172,715,302	17,798,446	190,513,748
York	4,485	4,971,730,621	2,082,123,515	176,327,232	2,258,450,747
<b>Total of Counties</b>	107,015	\$116,057,594,640	\$51,896,198,163	\$4,008,351,454	\$55,904,549,616
<b>Unallocated Totals</b>	13,027	\$25,006,558,692	\$6,665,603,991	\$13,869,681	\$6,679,473,672
<b>State Total</b>	<b>120,042</b>	<b>\$141,064,153,331</b>	<b>\$58,561,802,154</b>	<b>\$4,022,221,134</b>	<b>\$62,584,023,288</b>

Note: Effective October 1, 2006, the tax on food decreased to 3%  
Effective November 1, 2007 food became exempt from tax.

# Gross Sales by City and County

FY 2006-2007

City and County	Gross Sales	City and County	Gross Sales
Abbeville	\$90,953,671	Bamberg	\$62,545,231
Calhoun Falls	6,017,363	Denmark	38,950,924
Donalds	2,285,932	Ehrhardt	9,275,198
Due West	4,942,593	Olar	1,137,650
Honea Path*	6,763,109	Unincorporated Areas	114,793,215
Lowndesville	***	<b>Bamberg County</b>	<b>\$226,702,218</b>
Ware Shoals*	***	Barnwell	\$190,212,377
Unincorporated Areas	61,090,489	Blackville	12,137,388
<b>Abbeville County</b>	<b>\$175,521,941</b>	Elko	651,317
Aiken	\$786,408,517	Hilda	1,178,633
Burnettown	***	Kline	***
Jackson	10,063,309	Snelling	***
Monetta*	4,910,987	Williston	48,526,945
New Ellenton	31,430,211	Unincorporated Areas	11,551,926
North Augusta*	433,132,150	<b>Barnwell County</b>	<b>\$264,473,463</b>
Perry	***	Beaufort	\$615,268,614
Salley	3,532,901	Bluffton	253,109,140
Wagener	20,585,802	Hilton Head Island	1,482,619,035
Windsor	368,266	Port Royal	114,980,367
Unincorporated Areas	1,491,612,343	Yemassee*	3,868,363
<b>Aiken County</b>	<b>\$2,782,045,763</b>	Unincorporated Areas	1,588,544,452
Allendale	\$165,103,228	<b>Beaufort County</b>	<b>\$4,058,389,971</b>
Fairfax	16,816,388	Chester	\$95,937,277
Sycamore	***	Ft. Lawn	4,654,382
Ulmers	***	Great Falls	45,752,425
Unincorporated Areas	15,386,857	Lowrys	***
<b>Allendale County</b>	<b>\$197,658,938</b>	Richburg	10,993
Anderson	\$1,232,608,206	Unincorporated Areas	432,408,579
Belton	245,996,991	<b>Chester County</b>	<b>\$581,844,554</b>
Honea Path*	61,336,376	Bonneau	\$11,403,351
Iva	13,085,855	Charleston	168,172,695
Pelzer	621,085	Goose Creek	459,962,831
Pendleton	30,687,565	Hanahan	117,886,431
Starr	368,339	Jamestown	7,032,268
West Pelzer	20,718,776	Moncks Corner	599,314,250
Williamston	38,182,784	St. Stephens	27,889,370
Unincorporated Areas	2,776,488,885	Summerville*	407,550,176
<b>Anderson County</b>	<b>\$4,420,094,862</b>	Unincorporated Areas	1,606,027,377
		<b>Berkeley County</b>	<b>\$3,405,238,749</b>

City and County	Gross Sales	City and County	Gross Sales
Cameron	\$18,739,504	Cheraw	\$398,108,859
St. Matthews	101,675,595	Chesterfield	51,663,970
Unincorporated Areas	215,715,091	Jefferson	11,749,820
<b>Calhoun County</b>	<b>\$336,130,190</b>	McBee	11,676,583
		Mt. Croghan	***
Awendaw	\$2,549,520	Pageland	105,398,929
Charleston*	3,761,225,764	Patrick	3,029,231
Folly Beach	39,244,488	Ruby	2,549,820
Hollywood	43,767,665	Unincorporated Areas	196,456,911
Isle of Palms	103,484,418	<b>Chesterfield County</b>	<b>\$782,450,245</b>
James Island	128,171,010		
Kiawah Island	121,170,993	Manning	\$201,322,142
Lincolnton	***	Paxville	2,301,836
McClellanville	16,635,667	Summerton	34,568,648
Meggett	711,628	Turbeville	22,616,134
Mt. Pleasant	1,436,499,717	Unincorporated Areas	147,498,890
North Charleston*	6,340,100,100	<b>Clarendon County</b>	<b>\$408,307,649</b>
Ravenel	107,591,413		
Rockville	***	Cottageville	\$11,907,805
Seabrook Island	16,233,905	Edisto Beach	36,718,142
Sullivans Island	11,004,862	Lodge	***
Summerville*	7,840,177	Smoaks	777,473
Unincorporated Areas	1,163,721,626	Walterboro	335,181,625
<b>Charleston County</b>	<b>\$13,304,182,859</b>	Williams	***
		Unincorporated Areas	270,647,532
Blacksburg	\$96,119,065	<b>Colleton County</b>	<b>\$657,301,391</b>
Gaffney	543,450,649		
Society Hill	7,758,132	Edgefield	\$17,649,518
Unincorporated Areas	543,106,853	Johnston	42,372,750
<b>Darlington County</b>	<b>\$1,084,840,808</b>	North Augusta*	177,032
		Trenton	91,474
Dillon	\$190,679,446	Unincorporated Areas	111,210,519
Lake View	22,007,724	<b>Edgefield County</b>	<b>\$171,501,294</b>
Latta	81,804,038		
Unincorporated Areas	507,307,993	Andrews*	\$83,264,508
<b>Dillon County</b>	<b>\$801,799,201</b>	Georgetown	447,714,671
		Pawleys Island	6,140,867
Harleyville	\$7,147,893	Unincorporated Areas	861,147,493
N. Charleston*	227,692,011	<b>Georgetown County</b>	<b>\$1,398,267,539</b>
Reevesville	977,095		
Ridgeville	3,207,820		
St. George	66,141,604		
Summerville*	479,916,837		
Unincorporated Areas	996,699,447		
<b>Dorchester County</b>	<b>\$1,781,782,707</b>		

City and County	Gross Sales	City and County	Gross Sales
Ridgeway	\$4,535,785	Greenwood	\$543,707,160
Winnsboro	172,177,394	Hodges	3,139,514
Unincorporated Areas	218,484,598	Ninety Six	10,715,756
<b>Fairfield County</b>	<b>\$395,197,777</b>	Troy	***
Coward	\$4,472,000	Ware Shoals*	43,901,335
Florence	2,201,725,833	Unincorporated Areas	886,932,216
Johnsonville	31,017,201	<b>Greenwood County</b>	<b>\$1,488,445,181</b>
Lake City	197,058,775	Brunson	\$1,995,207
Olanta	11,137,639	Estill	41,799,388
Pamplico	40,775,354	Furman	5,051,645
Quinby	9,751,812	Gifford	61,089
Darlington	\$144,052,146	Hampton	121,589,278
Hartsville	376,980,304	Luray	***
Lamar	12,943,371	Scotia	***
Scranton	5,274,882	Varnville	15,978,689
Timmonsville	34,970,998	Yemassee*	20,670,388
Unincorporated Areas	2,208,786,648	Unincorporated Areas	86,274,304
<b>Florence County</b>	<b>\$4,744,971,142</b>	<b>Hampton County</b>	<b>\$293,722,695</b>
Fountain Inn*	\$78,715,631	Bishopville	\$112,158,187
Greenville	3,360,306,987	Lynchburg	6,682,079
Greer*	399,666,594	Unincorporated Areas	105,776,178
Mauldin	1,240,947,725	<b>Lee County</b>	<b>\$224,616,444</b>
Simpsonville	286,002,220	Batesburg/Leesville*	\$131,777,809
Travelers Rest	185,663,665	Cayce	1,255,532,493
Unincorporated Areas	8,996,243,674	Chapin	297,461,613
<b>Greenville County</b>	<b>\$14,547,546,497</b>	Columbia*	324,875,435
Atlantic Beach	\$4,893,418	Gaston	43,549,864
Aynor	42,365,129	Gilbert	13,280,723
Briarcliffe Acres	***	Irmo*	85,780,582
Conway	741,455,683	Lexington	548,115,645
Loris	122,027,980	Pelion	32,245,423
Myrtle Beach	2,371,139,890	Pine Ridge	4,406,238
North Myrtle Beach	718,915,332	South Congaree	16,626,207
Surfside Beach	134,617,249	Springdale	222,486,459
Unincorporated Areas	5,293,286,743	Swansea	15,517,019
<b>Horry County</b>	<b>\$9,428,701,423</b>	West Columbia	621,689,455
Hardeeville	\$179,322,622	Unincorporated Areas	5,459,102,400
Ridgeland	132,312,223	<b>Lexington County</b>	<b>\$9,072,447,364</b>
Unincorporated Areas	645,204,198	Bethune	\$7,485,854
<b>Jasper County</b>	<b>\$956,839,044</b>	Camden	360,608,782
		Elgin	44,069,177
		Unincorporated Areas	944,346,239
		<b>Kershaw County</b>	<b>\$1,356,510,052</b>

City and County	Gross Sales	City and County	Gross Sales
		Bennettsville	\$115,355,822
Heath Springs	\$3,326,710	Blenheim	***
Kershaw	47,442,984	Clio	3,300,936
Lancaster	426,632,953	McColl	14,167,604
Unincorporated Areas	520,864,742	Tatum	330,683
<b>Lancaster County</b>	<b>\$998,267,389</b>	Unincorporated Areas	269,766,320
		<b>Marlboro County</b>	<b>\$403,624,880</b>
Clinton	\$189,151,968	Bowman	\$16,835,844
Cross Hill	3,287,187	Branchville	9,596,067
Fountain Inn*	8,753,186	Cope	***
Gray Court	10,705,592	Cordova	***
Laurens	216,602,200	Elloree	16,047,002
Ware Shoals*	***	Eutawville	16,357,224
Waterloo	3,058,681	Holly Hill	41,637,162
Unincorporated Areas	377,442,114	Livingston	***
<b>Laurens County</b>	<b>\$809,000,928</b>	Neeses	12,223,969
		North	16,014,534
McCormick	\$26,903,582	Norway	8,415,040
Parksville	***	Orangeburg	462,594,812
Plum Branch	***	Rowesville	1,045,085
Unincorporated Areas	23,521,296	Santee	72,700,909
<b>McCormick County</b>	<b>\$51,321,996</b>	Springfield	3,787,324
		Vance	***
Little Mountain	\$5,835,356	Woodford	***
Newberry	335,057,870	Unincorporated Areas	1,288,228,119
Peak	***	<b>Orangeburg County</b>	<b>\$1,969,778,143</b>
Pomaria	***		
Prosperity	14,972,338	Central	\$82,893,718
Silverstreet	***	Clemson*	181,427,937
Whitmire	7,563,301	Easley	742,862,506
Unincorporated Areas	346,789,620	Liberty	49,963,024
<b>Newberry County</b>	<b>\$712,768,054</b>	Norris	1,508,316
		Pickens	204,992,028
Salem	\$1,446,333	Six Mile	10,669,791
Seneca	458,892,491	Unincorporated Areas	665,605,719
Walhalla	35,489,580	<b>Pickens County</b>	<b>\$1,939,923,039</b>
West Union	10,986,320		
Westminster	45,784,080	Arcadia Lakes	\$543,239
Unincorporated Areas	649,882,711	Blythewood	52,005,320
<b>Oconee County</b>	<b>\$1,202,481,514</b>	Columbia*	3,330,657,979
		Eastover	6,706,770
Marion	\$144,776,485	Forest Acres	224,554,365
Mullins	78,705,707	Irmo*	79,848,053
Nichols	17,312,704	Unincorporated Areas	7,403,415,970
Sellers	***	<b>Richland County</b>	<b>\$11,097,731,696</b>
Unincorporated Areas	297,839,005		
<b>Marion County</b>	<b>\$538,811,140</b>		

City and County	Gross Sales	City and County	Gross Sales
Cowpens	18,547,559	Campobello	\$5,022,792
Duncan	174,779,563	Central Pacolet	***
Greer*	125,431,905	Chesnee	53,257,270
Inman	32,662,914	Clover	\$113,879,564
Landrum	74,178,172	Fort Mill	588,801,302
Lyman	63,492,544	Hickory Grove	***
Pacolet	8,055,957	McConnells	532,945
Pacolet Mills	***	Rock Hill	1,707,646,225
Reidville	68,432	Sharon	4,928,142
Spartanburg	2,661,812,919	Smyrna	***
Wellford	8,071,164	Tega Cay	2,889,850
Woodruff	32,957,073	York	276,846,839
Unincorporated Areas	4,842,759,408	Unincorporated Areas	2,276,073,483
<b>Spartanburg County</b>	<b>\$8,101,098,463</b>	<b>York County</b>	<b>\$4,971,730,621</b>
Mayesville	\$2,102,743		
Pinewood	3,065,560		
Sumter	1,236,104,678		
Unincorporated Areas	619,175,949		
<b>Sumter County</b>	<b>\$1,860,448,930</b>	Sum of Cities	\$57,644,090,466
Carlisle	***		
Jonesville	3,396,008	Sum of Unincorporated Areas	\$58,413,504,174
Lockhart	***		
Union	171,224,414	Sum of Counties	116,057,594,640
Unincorporated Areas	104,597,166		
<b>Union County</b>	<b>\$280,010,298</b>	Sum of Allocated	\$25,006,558,692
Andrews*	\$3,075,780	<b>State Grand Total</b>	<b>\$141,064,153,331</b>
Greeleyville	17,383,298		
Hemingway	67,310,082		
Kingstree	192,831,403		
Lane	865,623		
Stuckey	***		
Unincorporated Areas	222,242,181		
<b>Williamsburg County</b>	<b>\$508,853,209</b>		
Batesburg/Leesville*	***		
Monetta*	***		
Ridge Spring	20,419,782		
Saluda	53,866,033		
Ward	***		
Unincorporated Areas	46,095,544		
<b>Saluda County</b>	<b>\$121,291,517</b>		

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 2006-2007

SIC	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales 5%	Net Taxable Sales 3% Food	Total Net Taxable Sales
0100	Crop Production	71	\$42,697,084	\$13,511,997	\$26,832.33	\$13,538,829
0270	Animal Specialties	40	213,524,628	3,988,741	92,638	4,081,379
0780	Landscape Horticulture	144	68,638,969	24,646,681	-	24,646,681
0810	Forestry	9	2,285,300	742,293	2,500	744,792
0910	Fishing, Hatcheries	8	271,664	154,367	118,666	273,034
1000	Metal Mining	0	-	-	-	-
1100	Coal Mining	1	***	***	***	***
1300	Oil, Gas Extraction	2	***	***	***	***
1400	Nonmetallic Minerals, Excluding Fuels	8	7,927,933	4,948,648	-	4,948,648
1520	General Building Contractors	101	186,446,104	56,174,781	-	56,174,781
1611	Highway & Street Construction	13	79,656,305	12,781,466	-	12,781,466
1620	Heavy Construction, Excluding Highway	17	30,382,379	11,818,971	-	11,818,971
1623	Cable Installation	5	4,962,982	2,349,839	-	2,349,839
1711	Plumbing, Heating, Air Conditioning	172	284,750,617	134,810,615	-	134,810,615
1721	Painting, Papering, Decorating	19	25,816,634	2,816,709	-	2,816,709
1731	Electrical Work	46	21,379,161	3,819,393	-	3,819,393
1740	Masonry, Stonework and Plastering	12	12,215,990	5,622,532	-	5,622,532
1750	Carpentry & Flooring	59	51,658,267	25,253,858	-	25,253,858
1761	Roofing & Sheet Metal Work	14	11,357,698	1,410,031	-	1,410,031
1771	Concrete Work	51	107,643,563	86,024,490	-	86,024,490
1781	Water Well Drilling	142	82,553,435	35,971,253	-	35,971,253

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<u>SIC</u>	<u>Classification</u>	<u>Number of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales - 5%</u>	<u>Net Taxable Sales 3% Food</u>	<u>Total Net Taxable Sales</u>
1790	Miscellaneous Trade Contractors	147	96,218,054	39,664,810	-	39,664,810
2000	Food & Kindred Products	21	25,765,391	5,794,641	350,096	6,144,737
2010	Meat Products	29	75,898,169	5,805,825	1,913,655	7,719,480
2020	Dairy Products	9	146,952,524	3,736,420	25,701	3,762,120
2082	Malt Beverages	1	***	***	***	***
2084	Wines, Brandy & Brandy Spirits	72	4,411,960	4,171,721	86,350	4,258,071
2085	Distilled Liquor	1	***	***	***	***
2086	Bottled & Canned Soft Drinks	22	299,604,854	32,989,779	9,353	32,999,132
2100	Tobacco Manufacturers	1	***	***	***	***
2200	Textile Mill Products	27	104,099,515	19,426,526	-	19,426,526
2300	Apparel & Other Textile Fabrics	33	180,329,801	1,787,493	-	1,787,493
2400	Lumber & Wood Products	86	328,661,497	36,890,849	-	36,890,849
2411	Logging Camps and Logging Contractor	1	***	***	***	***
2500	Furniture & Fixtures	24	40,007,977	2,769,466	-	2,769,466
2600	Paper & Allied Products	20	115,090,153	5,679,074	1,062	5,680,136
2700	Printing, Publishing, etc.	211	251,647,514	94,888,856	8,716	94,897,573
2711	Newspapers - Manufacturing	9	5,791,429	1,190,462	-	1,190,462
2712	Newspapers - Non Manufacturing	5	4,396,774	1,280,522	215,365	1,495,886
2800	Chemicals	63	1,010,743,747	25,415,569	-	25,415,569
2900	Petroleum Products, Including Asphalt	18	69,167,669	39,668,119	-	39,668,119
3000	Rubber & Misc Plastic Products	39	196,774,476	7,254,791	-	7,254,791
3100	Leather, Leather Products, Shoe Repair	3	***	***	***	***
3200	Stone Glass & Concrete Products	72	268,905,854	194,184,784	-	194,184,784
3300	Primary Metal Products	42	269,395,870	29,621,663	-	29,621,663
3400	Fabricated Metal Products	135	670,187,844	53,688,137	-	53,688,137
3500	Machinery, Excluding Electrical	98	197,743,472	36,721,362	-	36,721,362

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<u>SIC</u>	<u>Classification</u>	<u>Number of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales -5%</u>	<u>Net Taxable Sales 3% Food</u>	<u>Total Net Taxable Sales</u>
3570	Computing & Accounting Machines	21	37,235,686	15,707,330	-	15,707,330
3600	Electrical & Electronic Equipment	84	203,882,553	17,209,601	-	17,209,601
3630	Household Appliances	7	38,553,868	5,075,138	-	5,075,138
3700	Transportation Equipment	19	57,007,912	3,530,417	-	3,530,417
3800	Scientific & Medical Instruments	42	62,076,381	36,399,621	-	36,399,621
3900	Miscellaneous Manufacturing Products	559	1,750,147,422	203,156,739	-	203,156,739
4011	Railroads	2	***	***	***	***
4200	Trucking & Warehousing	55	31,924,808	6,120,075	-	6,120,075
4500	Air Transportation	8	449,399	140,300	-	140,300
4600	Pipelines	1	***	***	***	***
4800	Communication Industries	642	2,124,441,119	1,819,465,911	100	1,819,466,011
4813	Telephone-Telegraph Communications	456	1,304,212,499	1,223,333,005	-	1,223,333,005
4841	Cable Television	32	206,805,217	151,693,810	-	151,693,810
4900	Electrical, Gas & Water Services	90	3,795,183,455	1,820,470,808	-	1,820,470,808
5010	Motor Vehicles & Auto Equipment	105	112,943,058	19,123,523	-	19,123,523
5020	Furniture & Home Furnishings	474	632,837,611	319,104,070	7,732	319,111,801
5030	Lumber & Other Building Material	63	202,239,454	82,117,120	-	82,117,120
5040	Sporting, Photographic & Hobby Items	284	152,494,453	83,646,598	97,030	83,743,629
5050	Metals & Minerals, Except Oil	19	42,699,109	6,117,329	-	6,117,329
5060	Electrical Goods	84	295,920,058	138,666,242	-	138,666,242
5070	Hardware, Plumbing, Heating Equipment	410	677,187,235	411,631,736	56,364	411,688,099
5080	Industrial & Farm Machinery	190	678,921,499	124,415,614	17,596	124,433,210
5081	Computers & Peripheral Equipment	1,540	2,009,134,762	866,341,513	6,838	866,348,351
5086	Professional & Medical Equipment	304	1,354,510,041	235,496,495	-	235,496,495
5099	Other Durable Goods	606	1,092,156,036	341,742,356	27,075,901	368,818,257
5110	Paper & Paper Products	36	160,020,570	36,450,236	-	36,450,236

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<u>SIC</u>	<u>Classification</u>	<u>Number of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales - 5%</u>	<u>Net Taxable Sales 3% Food</u>	<u>Total Net Taxable Sales</u>
5120	Drug & Sundries	16	126,776,854	4,077,638	278,538	4,356,176
5130	Apparel, Piece Goods & Notions	31	38,075,155	6,279,120	-	6,279,120
5140	Foodstuffs & Related Products	49	363,614,871	17,143,988	3,773,011	20,916,998
5150	Farm Products Raw Materials	0	-	-	-	-
5160	Chemicals & Allied Products	36	251,365,406	3,186,652	-	3,186,652
5170	Petroleum & Petroleum Products	22	562,083,045	56,214,736	-	56,214,736
5172	Aviation Fuel	32	36,940,091	16,100,413	-	16,100,413
5180	Beer, Wine & Alcoholic Beverages	19	54,427,744	1,029,831	-	1,029,831
5191	Farm Supplies	11	2,961,548	978,450	-	978,450
5194	Tobacco Products	3	***	***	***	***
5199	Other Non-Durable Goods	100	182,412,256	48,910,761	-	48,910,761
5211	Building Material Dealers	2,289	8,484,235,581	5,331,402,631	86,267	5,331,488,898
5251	Hardware Stores	335	491,816,555	324,512,681	185,280	324,697,962
5261	Nurseries & Garden Shops	642	337,282,143	125,420,782	800,440	126,221,222
5271	Mobile Home Dealers	372	382,840,850	90,380,290	-	90,380,290
5311	Department Stores	257	1,337,627,024	1,177,848,095	56,949,837	1,234,797,932
5331	Variety Stores	2,069	2,521,118,564	1,115,211,623	92,908,982	1,208,120,605
5398	Flea Markets	7,832	843,495,213	195,411,313	799,049	196,210,362
5399	Miscellaneous Merchandise Stores	2,101	7,730,272,559	4,559,389,962	1,040,378,556	5,599,768,518
5400	Convenience Stores	1,245	909,110,255	239,328,098	32,246,071	271,574,169
5411	Grocery Stores	2,518	8,739,589,681	3,049,145,335	2,417,877,587	5,467,022,922
5431	Fruit & Vegetable Markets	265	944,425,193	17,413,300	3,464,805	20,878,105
5460	Bakeries	114	37,267,982	14,504,412	2,400,696	16,905,108
5499	Other Food Stores	1,349	1,850,320,523	379,126,478	53,127,515	432,253,992
5511	New & Used Car Dealers	1,118	10,202,619,031	2,011,911,026	54,305	2,011,965,332
5521	Used Car Dealers	2,271	2,517,713,101	742,775,277	20,670	742,795,947

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<u>SIC</u>	<u>Classification</u>	<u>Number of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales - 5%</u>	<u>Net Taxable Sales 3% Food</u>	<u>Total Net Taxable Sales</u>
5531	Auto & Home Supply Stores	2,880	2,691,011,294	1,151,892,758	259,749	1,152,152,507
5541	Gasoline Service Stations	1,151	4,231,097,522	477,571,182	51,239,559	528,810,741
5571	Motorcycle Dealers	193	293,349,560	134,326,066	2,372	134,328,438
5599	Boat & Other Recreational Dealers	335	817,635,011	125,440,448	112,919	125,553,367
5600	Apparel & Accessory Stores	4,635	3,276,216,281	2,833,266,049	2,803,044	2,836,069,093
5700	Furniture & Home Furnishings	3,399	2,552,352,137	1,776,546,547	996,768	1,777,543,314
5812	Eating Places	11,545	7,021,206,177	6,002,780,874	22,945,284	6,025,726,158
5813	Drinking Places	1,329	225,457,135	206,640,276	2,366,525	209,006,801
5912	Drug Stores	1,233	4,444,756,756	644,269,465	47,384,702	691,654,168
5921	Liquor Stores	1,068	440,650,396	348,682,761	885,161	349,567,922
5931	Used Merchandise Stores	704	47,988,876	30,354,781	-	30,354,781
5941	Sporting Goods, Bicycle Shops & Firearms	843	763,316,966	302,034,633	344,876	302,379,510
5942	Book Stores	726	621,155,892	333,049,295	19,345	333,068,640
5944	Jewelry Stores	1,239	366,651,390	261,262,281	629	261,262,910
5945	Arts, Crafts & Hobby Stores	328	105,992,612	74,198,689	151,053	74,349,742
5947	Gift, Novelty & Souvenir Stores	2,414	339,142,309	248,224,214	2,301,138	250,525,352
5961	Mail Order Houses	295	593,760,496	195,619,909	2,578,050	198,197,960
5962	Vending Machines	175	17,155,730	12,966,316	216,951	13,183,267
5963	Arts & Crafts - \$20 License Fee	2,024	8,954,619	7,803,192	100,269	7,903,461
5965	Nonresident Retailers	206	739,817,804	266,841,181	1,417,462	268,258,643
5983	Fuel Oil Dealers	251	3,460,580,660	113,278,537	4,099,238	117,377,775
5984	LP Gas Dealers	131	904,472,622	57,731,994	36,393	57,768,387
5992	Florists	1,093	251,103,331	110,374,777	374,066	110,748,843
5993	Cigar Stores & Stands	156	66,994,080	52,311,534	92,349	52,403,883
5994	News Dealers & Newstands	19	7,973,984	4,502,948	-	4,502,948
5999	Other Miscellaneous Retail Operations	27,805	23,706,386,676	8,209,776,932	133,729,893	8,343,506,825

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<u>SIC</u>	<u>Classification</u>	<u>Number of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales - 5%</u>	<u>Net Taxable Sales 3% Food</u>	<u>Total Net Taxable Sales</u>
6000	Banking	20	3,226,484	2,856,235	-	2,856,235
6120	Savings and Loan Associations	0	-	-	-	-
6142	Federal Credit Unions	1	***	***	***	***
6143	State Credit Unions	0	-	-	-	-
6146	Installment Finance Companies	175	10,436,261	9,025,539	-	9,025,539
6162	Mortgage Banker	3	***	***	***	***
6300	Insurance Carriers	8	973,850	494,558	-	494,558
6371	Retirement Plans	1	***	***	***	***
6500	Real Estate	48	9,351,703	7,686,138	-	7,686,138
6664	Misc. Non-Profit Organizations	81	4,360,299	4,331,840	205	4,332,045
6799	Misc. Investors	48	27,637,497	16,046,273	-	16,046,273
7011	Hotels, Motels & Tourist Courts	3,503	2,333,859,988	2,233,301,278	1,656,915	2,234,958,193
7021	Rooming & Boarding Houses	533	130,387,798	127,396,209	-	127,396,209
7030	Campsite & Trailer Parks	76	11,694,057	9,227,729	56,155	9,283,884
7210	Laundry & Garment Services	683	185,069,450	154,632,005	-	154,632,005
7215	Coin Operated Laundry	121	14,057,983	9,341,672	-	9,341,672
7221	Photographic Studios	1,057	234,280,098	125,853,907	300,451	126,154,357
7231	Beauty Shops	1,473	100,737,362	42,498,922	-	42,498,922
7241	Barber Shops	75	3,091,387	1,041,644	-	1,041,644
7261	Funeral Services	482	216,955,724	96,309,075	11,530	96,320,605
7291	Tax Return Preparation Only	129	1,261,667	220,009	35,017	255,026
7299	Miscellaneous Personal Services	406	54,678,901	23,851,101	486,264	24,337,365
7310	Advertising	177	69,480,259	35,013,309	9,720	35,023,029
7312	Outdoor Advertising	11	1,963,003	1,671,855	-	1,671,855
7332	Blueprinting & Photocopying	50	33,130,175	17,304,917	-	17,304,917
7336	Graphic Design	60	5,753,776	3,228,919	14,601	3,243,520

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<u>SIC</u>	<u>Classification</u>	<u>Number of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales - 5%</u>	<u>Net Taxable Sales 3% Food</u>	<u>Total Net Taxable Sales</u>
7349	Cleaning Services	22	3,295,937	812,049	-	812,049
7370	Computer, Data Processing Services	221	101,647,332	24,674,188	4,157	24,678,345
7372	Computer Software	300	320,091,970	98,840,483	-	98,840,483
7394	Rental/Lease Of Tangible Property	1,937	1,466,643,907	1,001,510,628	4,416,959	1,005,927,586
7399	Other Business Services	989	552,589,897	185,591,410	268,986	185,860,397
7500	Auto Repair, Services & Garages	2,639	923,421,279	340,568,711	189,718	340,758,429
7512	Automobile Rental	262	264,687,981	218,582,222	-	218,582,222
7515	Passenger Car Leasing	62	21,008,087	18,987,186	-	18,987,186
7600	Other Repair Services	867	340,946,608	127,451,587	-	127,451,587
7800	Fair Retailers & Vendors	23	5,411,978	4,573,110	59,991	4,633,101
7812	Movie Production	9	1,351,328	280,704	-	280,704
7832	Motion Picture Theaters	41	30,148,722	22,005,400	19,347	22,024,747
7833	Drive-In Movie Theaters	1	***	***	***	***
7911	Dance Halls, Studios & Schools	8	755,641	755,641	-	755,641
7929	Entertainers & Groups	31	1,907,828	1,790,357	23,119	1,813,477
7932	Billiard & Pool Establishments	11	1,115,953	1,074,056	-	1,074,056
7933	Bowling Alleys	22	3,594,062	3,102,511	1,337	3,103,848
7941	Sports Clubs & Promoters	28	1,553,531	1,202,044	-	1,202,044
7948	Race Tracks & Operations	17	1,533,305	1,516,929	255	1,517,184
7992	Public Golf Courses	128	80,911,445	73,100,280	58,475	73,158,755
7993	Coin-Operated Amusement Devices	57	17,682,567	11,920,959	381,853	12,302,812
7996	Amusement Parks	17	15,888,850	15,811,747	28,274	15,840,021
7997	Membership Recreation Clubs	124	31,125,241	10,506,416	-	10,506,416
7999	Other Amusement & Recreations	81	5,943,985	3,129,038	-	3,129,038
8000	Medical & Health Services	757	1,504,362,387	299,950,146	48,585	299,998,731
8111	Legal Services	1	***	***	***	***

*DOR Annual Report 2006-2007*

<u>SIC</u>	<u>Classification</u>	<u>Number of Businesses</u>	<u>Gross Sales Amount</u>	<u>Net Taxable Sales - 5%</u>	<u>Net Taxable Sales 3% Food</u>	<u>Total Net Taxable Sales</u>
8200	Educational Services	97	12,325,213	6,273,633	-	6,273,633
8300	Family Services, Including Day Care	18	2,493,157	1,923,410	10,998	1,934,408
8611	Business Association	10	10,940,696	5,950,346	-	5,950,346
8621	Professional Association	4	***	***	***	***
8631	Labor Union	0	-	-	-	-
8641	Civic, Social or Fraternal Organization	18	6,916,743	6,849,026	-	6,849,026
8651	Political Organization	1	***	***	***	***
8661	Religious Organization	10	(27,299)	26,200	-	26,200
8699	Charitable Organization	0	-	-	-	-
8742	Marketing	34	23,086,375	10,648,102	-	10,648,102
8811	Private Household	15	193,374	181,296	-	181,296
8911	Architectural, Engineering Services	292	44,861,381	25,024,184	-	25,024,184
8922	Non-Commercial Organization	5	133,573	133,573	-	133,573
8931	Accounting, Auditing & Bookkeeping	17	357,843	20,353	-	20,353
8999	Miscellaneous Services (Including Vets)	65	24,470,517	10,524,840	3,249	10,528,088
9199	Governmental Entity	5	539,226	539,226	-	539,226
9999	Non-Classifiable Business	2,045	2,139,844,927	499,398,060	3,919,150	503,317,210
****	Unknown	1	***	***	***	***
<b>Total</b>		<b>120,042</b>	<b>141,064,153,331</b>	<b>\$58,561,802,154</b>	<b>\$4,022,221,134</b>	<b>\$62,584,023,288</b>

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

## Sales and Use Tax \$3,000 Maximum Taxpayer Discount FY 2006-2007

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0-\$100	43,409	\$996,842
\$101-\$500	16,898	4,123,269
\$501-\$1000	5,419	3,817,936
\$1001-\$1500	2,183	2,668,775
\$1501-\$2000	1,248	2,158,627
\$2001-\$2500	820	1,832,102
\$2501-\$3000	1,853	5,386,576
over \$3,000	1,184	3,700,614
<b>Total</b>	<b>73,014</b>	<b>24,684,740</b>

\* Taxpayers that file and pay electronically have a maximum discount of \$3100.00

## Sales and Use Tax \$10,000 Maximum Taxpayer Discount FY 2006-2007

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	1	\$839
\$1001-\$1500	1	1,444
\$1501-\$2000	0	0
\$2001-\$2500	0	0
\$2501-\$3000	0	0
\$3001-\$4000	1	3,116
\$4001-\$4500	0	0
\$4501-\$5000	0	0
\$5001-\$5500	0	0
\$5501-\$6000	0	0
\$6001-\$6500	0	0
\$6501-\$7000	1	6,715
\$7001-\$7500	0	0
\$7501-\$8000	0	0
\$8001-\$8500	0	0
\$8501-\$9500	2	8,818
\$9501-\$10000	2	20,000
Over \$10001	0	0
<b>Total</b>	<b>8</b>	<b>\$40,932</b>

## South Carolina Counties with Additional Sales Tax

FY 2006-2007

County	Date of Implementation	Tax	Percent
Abbeville	May-92	Local Option	1%
Aiken	May-01	Capital Projects	1% (Ended 3-06)
	Apr-06	Capital Projects	1% (Reinstated)
Allendale	May-92	Local Option	1%
	May-01	Capital Projects	1% (Ended 1-07)
Bamberg	May-92	Local Option	1%
Barnwell	May-99	Local Option	1%
Beaufort	Jun-99	Transportation	1% (Ended 12-00)
	May-07	Transportation	1%
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%
Fairfield	May-06	Local Option	1%
Florence	May-94	Local Option	1%

<u>County</u>	<u>Date of Implementation</u>	<u>Tax</u>	<u>Percent</u>
	May-07	Capital Projects	1%
Greenwood	May-07	Capital Projects	1%
Hampton	Jul-91	Local Option	1%
	May-03	Capital Projects	1%
Horry	May-07	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%
	Oct-06	School District	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%
Newberry	May-99	Capital Projects	1% (Ended 3-05)
	Apr-05	Capital Projects	1% (Reinstated)
Orangeburg	May-99	Capital Projects	1% (Ended 3-06)
	Apr-06	Capital Projects	1% (Reinstated)
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% (Ended 9-04)
	Oct-04	Capital Projects	1% (Reinstated)

**Footnote: The above taxes are in addition to the 6% statewide sales tax.**

## Local Option Sales and Use Tax Collections by City and County (2006-2007)

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
ABBEVILLE	\$530,259
CALHOUN FALLS	55,624
DONALDS	15,367
DUE WEST	44,094
HONEA PATH*	32,841
LOWNDESVILLE	4,471
WARE SHOALS*	21,266
UNINCORPORATED AREAS	804,072
<b>ABBEVILLE COUNTY</b>	<b>\$1,507,994</b>
ALLENDALE	\$176,458
FAIRFAX	160,227
SYCAMORE	3,154
ULMERS	3,943
UNINCORPORATED AREAS	564,009
<b>ALLENDALE COUNTY</b>	<b>\$907,792</b>
BAMBERG	\$380,614
DENMARK	260,827
EHRHARDT	40,172
GOVAN	269
OLAR	9,218
UNINCORPORATED AREAS	304,188
<b>BAMBERG COUNTY</b>	<b>\$995,288</b>
BARNWELL	\$1,126,558
BLACKVILLE	104,294
ELKO	4,230
HILDA	7,985
KLINE	2,334
SNELLING	6,480
WILLISTON	199,837
UNINCORPORATED AREAS	\$360,556
<b>BARNWELL COUNTY</b>	<b>\$1,812,272</b>
BONNEAU	\$73,945
CHARLESTON*	1,115,090
GOOSE CREEK	3,409,310
HANAHAN	403,544
JAMESTOWN	60,541

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
MONCKS CORNER	2,269,858
ST. STEPHENS	194,312
SUMMERVILLE*	3,358,218
UNINCORPORATED AREAS	8,184,272
<b>BERKELEY COUNTY</b>	<b>\$19,069,089</b>
CAMERON	\$30,642
ST. MATTHEWS	221,139
UNINCORPORATED AREAS	490,497
<b>CALHOUN COUNTY</b>	<b>\$742,277</b>
AWENDAW	\$60,496
CHARLESTON*	27,953,747
FOLLY BEACH	444,132
HOLLYWOOD	212,814
ISLE OF PALMS	1,147,622
JAMES ISLAND	499,228
KIAWAH ISLAND	1,520,516
LINCOLNVILLE	20,326
MCCLELLANVILLE	63,849
MEGETT	14,808
MT. PLEASANT	11,491,576
NORTH CHARLESTON*	18,783,904
RAVENEL	204,861
ROCKVILLE	7,530
SEABROOK ISLAND	283,970
SULLIVAN'S ISLAND	184,912
SUMMERVILLE*	249,998
UNINCORPORATED AREAS	16,100,341
<b>CHARLESTON COUNTY</b>	<b>\$79,244,631</b>
CHESTER	\$539,986
FT. LAWN	46,825
GREAT FALLS	105,815
LOWRYS	9,453
RICHBURG	46,213
UNINCORPORATED AREAS	1,440,008
<b>CHESTER COUNTY</b>	<b>\$2,188,300</b>
CHERAW	\$1,150,880
CHESTERFIELD	254,952
JEFFERSON	57,603
MCBEE	59,876
MT. CROGHAN	5,508
PAGELAND	409,123
PATRICK	16,281
RUBY	13,873

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
UNINCORPORATED AREAS	1,087,171
<b>CHESTERFIELD COUNTY</b>	<b>\$3,055,265</b>
MANNING	\$1,258,778
PAXVILLE	12,367
SUMMERTON	157,792
TURBEVILLE	104,930
UNINCORPORATED AREAS	1,058,889
<b>CLARENDON COUNTY</b>	<b>\$2,592,756</b>
COTTAGEVILLE	\$51,675
EDISTO BEACH	403,070
LODGE	8,665
SMOAKS	7,247
WALTERBORO	2,303,120
WILLIAMS	4,091
UNINCORPORATED AREAS	1,130,411
<b>COLLETON COUNTY</b>	<b>\$3,908,279</b>
DARLINGTON	\$988,011
HARTSVILLE	2,165,245
LAMAR	86,928
SOCIETY HILL	74,983
UNINCORPORATED AREAS	2,251,470
<b>DARLINGTON COUNTY</b>	<b>\$5,566,637</b>
DILLON	\$1,288,959
LAKE VIEW	87,194
LATTA	153,208
UNINCORPORATED AREAS	1,021,048
<b>DILLON COUNTY</b>	<b>\$2,550,409</b>
EDGEFIELD	\$237,423
JOHNSTON	164,686
NORTH AUGUSTA*	127,085
TRENTON	20,010
UNINCORPORATED AREAS	699,427
<b>EDGEFIELD COUNTY</b>	<b>\$1,248,631</b>
RIDGEWAY	\$51,621
WINNSBORO	643,980
UNINCORPORATED AREAS	751,031
<b>FAIRFIELD COUNTY</b>	<b>\$1,446,633</b>

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
COWARD	\$38,879
FLORENCE	11,548,906
JOHNSONVILLE	241,734
LAKE CITY	1,075,069
OLANTA	52,581
PAMPLICO	119,791
QUINBY	92,301
SCRANTON	60,134
TIMMONSVILLE	220,866
UNINCORPORATED AREAS	8,083,401
<b>FLORENCE COUNTY</b>	<b>\$21,533,659</b>
BRUNSON	\$11,927
ESTILL	232,605
FAIRFAX	8,378
FURMAN	5,660
GIFFORD	1,639
HAMPTON	683,307
LURAY	2,377
SCOTIA	1,721
VARNVILLE	128,310
YEMASSEE*	97,435
UNINCORPORATED AREAS	314,117
<b>HAMPTON COUNTY</b>	<b>\$1,487,475</b>
HARDEEVILLE	\$571,357
RIDGELAND	692,864
UNINCORPORATED AREAS	2,330,508
<b>JASPER COUNTY</b>	<b>\$3,594,729</b>
BETHUNE	\$37,577
CAMDEN	2,202,593
ELGIN	381,382
UNINCORPORATED AREAS	2,808,375
<b>KERSHAW COUNTY</b>	<b>\$5,429,927</b>
HEATH SPRINGS	\$34,989
KERSHAW	309,465
LANCASTER	2,829,264
UNINCORPORATED AREAS	2,900,124
<b>LANCASTER COUNTY</b>	<b>\$6,073,842</b>

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
CLINTON	\$927,620
CROSS HILL	17,388
FOUNTAIN INN*	82,570
GRAY COURT	85,184
LAURENS	1,349,109
WARE SHOALS	4,135
WATERLOO	30,636
UNINCORPORATED AREAS	1,771,232
<b>LAURENS COUNTY</b>	<b>\$4,267,875</b>
BISHOPVILLE	\$419,962
LYNCHBURG	20,683
UNINCORPORATED AREAS	541,768
<b>LEE COUNTY</b>	<b>\$982,413</b>
MCCORMICK	\$201,140
MT CARMEL	131
PARKSVILLE	2,928
PLUM BRANCH	6,053
UNINCORPORATED AREAS	309,965
<b>MCCORMICK COUNTY</b>	<b>\$520,217</b>
MARION	\$923,032
MULLINS	534,161
NICHOLS	36,758
SELLERS	6,270
UNINCORPORATED AREAS	1,095,088
<b>MARION COUNTY</b>	<b>\$2,595,310</b>
BENNETTSVILLE	\$705,717
BLLENHEIM	5,530
CLIO	32,571
MCCOLL	77,078
TATUM	4,696
UNINCORPORATED AREAS	736,378
<b>MARLBORO COUNTY</b>	<b>\$1,561,969</b>
CENTRAL	\$826,523
CLEMSON*	1,351,771
EASLEY	3,844,896
LIBERTY	331,153
NORRIS	9,017
PICKENS	808,641
SIX MILE	58,731
UNINCORPORATED AREAS	3,424,944
<b>PICKENS COUNTY</b>	<b>\$10,655,675</b>

<u>CITY/COUNTY</u>	<u>TAX COLLECTED (\$)</u>
ARCADIA LAKES	\$23,596
BLYTHEWOOD	973,354
COLUMBIA*	22,734,709
EASTOVER	79,322
FOREST ACRES	1,530,656
IRMO*	516,440
UNINCORPORATED AREAS	27,294,268
<b>RICHLAND COUNTY</b>	<b>\$53,152,345</b>
BATESBURG/LEESVILLE*	\$35,555
MONETTA*	7,235
RIDGE SPRING	52,259
SALUDA	303,133
WARD	11,302
UNINCORPORATED AREAS	427,942
<b>SALUDA COUNTY</b>	<b>\$837,427</b>
MAYESVILLE	\$14,451
PINEWOOD	26,842
SUMTER	7,207,550
UNINCORPORATED AREAS	3,272,479
<b>SUMTER COUNTY</b>	<b>\$10,521,323</b>
ANDREWS*	\$29,757
GREELEYVILLE	53,679
HEMINGWAY	313,898
KINGSTREE	730,356
LANE	8,285
STUCKEY	8,711
UNINCORPORATED AREAS	772,755
<b>WILLIAMSBURG COUNTY</b>	<b>\$1,917,443</b>
<b>STATE GRAND TOTAL</b>	<b>\$251,967,885</b>

**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 2006-2007)

### Capital Project Tax

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Aiken	\$16,747,082
Allendale	619,580
Dillon	2,440,429
Florence	1,342,877
Greenwood	558,086
Hampton	1,486,099
Horry	4,503,953
Newberry	3,462,901
Orangeburg	9,382,403
York	25,439,889
<b>Total</b>	<b>\$65,983,297</b>

### School District Tax

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Cherokee	\$5,246,315
Chesterfield	2,697,046
Clarendon	2,645,726
Darlington	4,694,433
Jasper	3,213,967
Lee	532,913
Lexington	34,152,164
<b>Total</b>	<b>\$53,182,564</b>

### Transportation Tax

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Beaufort	\$2,100,445
Charleston	39,316,865
Dorchester	9,612,451
<b>Total</b>	<b>\$51,029,761</b>

**Note:** The counties reported are those that currently have these taxes in effect.

## Accommodations Tax Collections by Month

(FY 2006-2007)

<u>County</u>	<u>Tax Collected</u>
Jul-06	\$5,524,490
Aug-06	7,223,919
Sept-06	4,747,479
Oct-06	3,284,481
Nov-06	2,779,133
Dec-06	2,088,769
Jan-07	1,892,328
Feb-07	1,634,625
Mar-07	2,196,657
Apr-07	2,666,660
May-07	4,410,731
Jun-07	4,323,225
<b>Total</b>	<b>\$42,772,498</b>

## Accommodations Tax Collections by County

(FY 2006-2007)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$10,127	Hampton	34,000
Aiken	386,066	Horry	14,658,814
Allendale	7,399	Jasper	281,239
Anderson	403,751	Kershaw	113,913
Bamberg	9,061	Lancaster	45,596
Barnwell	24,866	Laurens	102,107
Beaufort	5,518,471	Lee	13,672
Berkeley	481,947	Lexington	843,307
Calhoun	***	McCormick	39,353
Charleston	8,991,222	Marion	25,709
Cherokee	103,128	Marlboro	27,406
Chester	64,167	Newberry	84,809
Chesterfield	49,425	Oconee	128,996
Clarendon	122,684	Orangeburg	552,685
Colleton	500,905	Pickens	251,333
Darlington	67,736	Richland	2,121,719
Dillon	113,491	Saluda	***
Dorchester	135,702	Spartanburg	711,203
Edgefield	12,056	Sumter	233,532
Fairfield	30,904	Union	20,960
Florence	890,911	Williamsburg	19,917
Georgetown	1,390,490	York	571,786
Greenwood	147,988	<b>Total of Counties</b>	<b>\$42,657,672</b>
		<b>Unallocated Total</b>	<b>114,826</b>
		<b>State Grand Total</b>	<b>\$42,772,498</b>

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

## Admissions Tax Collections by County

(FY 2006-2007)

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$1,530	Hampton	11,964
Aiken	770,638	Horry	9,437,266
Allendale	***	Jasper	47,965
Anderson	453,408	Kershaw	33,953
Bamberg	1,211	Lancaster	48,138
Barnwell	***	Laurens	68,917
Beaufort	3,497,835	Lee	***
Berkeley	463,952	Lexington	394,603
Calhoun	***	McCormick	52,211
Charleston	4,487,509	Marion	11,624
Cherokee	36,591	Marlboro	7,224
Chester	12,715	Newberry	16,333
Chesterfield	27,616	Oconee	120,902
Clarendon	64,315	Orangeburg	170,593
Colleton	35,356	Pickens	1,869,418
Darlington	352,462	Richland	3,556,634
Dillon	19,094	Saluda	19,478
Dorchester	257,974	Spartanburg	708,654
Edgefield	76,789	Sumter	164,061
Fairfield	14,684	Union	20,987
Florence	432,715	Williamsburg	19,050
Georgetown	1,042,240	York	1,513,563
Greenwood	258,060	<b>Total of Counties</b>	<b>\$32,926,684</b>
		<b>Unallocated Total</b>	<b>187,221</b>
		<b>State Grand Total</b>	<b>\$33,113,905</b>

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

## Admissions Tax Collections by Event Type

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,127	\$1,143,524
02	Nightclubs	2,860	730,792
03	Bands	852	147,516
04	Skating	499	253,859
05	Bowling	476	883,288
06	Golf	3,983	11,292,174
07	Golf Driving Range/Tennis	788	1,121,614
08	Miniature Golf Course	494	820,552
09	Swimming	134	103,993
10	Miniature Raceway	206	274,884
11	State/County park	158	384,047
12	Archery	120	35,850
13	Amusement Rides	227	435,445
14	Carnival	31	26,717
15	Circus	29	35,168
16	Itinerant Shows	145	171,657
17	Promoter	286	1,155,407
18	Gardens	100	913,568
19	Amusement Parks	221	2,207,197
20	Sight Seeing Attractions	157	149,312
21	Fishing Pier	68	29,989
22	Horse Racing , Shows, & Rides	77	16,647
23	Athletic Events	564	3,483,017
24	Auto/Motorcycle Racing	323	418,545
25	Myrtle Beach Live Entertainment Theatre	166	2,166,233
26	Gyms, Spas, Body Building & Fitness Centers	98	85,822
27	Miscellaneous	1,118	627,182
99	Movie Theatres	1,004	3,999,906
<b>Total</b>		<b>16,311</b>	<b>\$33,113,905</b>

## Comparison of State Excise Tax Rates on Cigarettes

January 1, 2007

		TAX RATE				TAX RATE	
	STATE	(¢ per pack)	RANK		STATE	(¢ per pack)	RANK
AL							
(1)	Alabama (1)	42.5	40		Nebraska	64	31
AK	Alaska (3)	180	7		Nevada	80	26
					New Hampshire	80	26
AZ	Arizona	200	4		New Jersey	257.5	1
AR	Arkansas	59.0	33		New Mexico	91	23
CA	California	87	24		New York (1)	150	13
CO	Colorado	84	25		North Carolina	35	44
CT	Connecticut	151	11		North Dakota	44	39
DE	Delaware	55	36		Ohio	125	16
FL	Florida	33.9	45		Oklahoma	103	19
GA	Georgia	37	41				
HI					Oregon	118	18
(2)	Hawaii (3)	160	10		Pennsylvania	135	15
ID	Idaho	57	34		Rhode Island	246	2
IL	Illinois (1)	98	22		South Carolina	7	51
					South Dakota	53	38
IN	Indiana	55.5	35		Tennessee (1)		
IA	Iowa	36	42		(2)	20	48
					Texas	141	14
KS	Kansas	79	28		Utah	69.5	30
KY	Kentucky (2)	30	46		Vermont	179	8
LA	Louisiana	36	42		Virginia (1)	30	46
ME	Maine	200	4		Washington	202.5	3
MD	Maryland	100	20		West Virginia	55	36
MA	Massachusetts	151	11		Wisconsin	77	29
MI	Michigan	200	4		Wyoming	60	32
MN	Minnesota (4)	123	17		Dist. of Columbia	100	20
MS	Mississippi	18	49				
MO							
(1)	Missouri (1)	17	50				
MT	Montana	170	9		U. S. Median	80.0	

Source: Compiled by FTA from various sources.

(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 \$1.50; 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.

(3) Tax Rate is scheduled to increase to \$2.00 per pack on July 1, 2007 in AK, and to \$2.00 on Sept. 30, 2007 in HI.

(4) Plus an additional 25.5 cent sales tax is added to the wholesale price of a tax stamp (total \$1.485).

## Tobacco Tax Collections by Month

FY 2006-2007

County	Cigarettes	Other Tobacco Products	Total
Jul 06	\$2,201,454	\$392,545	\$2,593,999
Aug 06	2,189,868	376,264	\$2,566,132
Sep 06	2,386,025	382,192	\$2,768,217
Oct 06	2,187,194	371,810	\$2,559,004
Nov 06	2,087,572	430,673	\$2,518,245
Dec 06	1,973,234	305,628	\$2,278,862
Jan 07	3,324,724	480,514	\$3,805,238
Feb 07	1,860,964	349,313	\$2,210,277
Mar 07	1,862,297	370,321	\$2,232,618
Apr 07	2,207,529	1,029,821	\$3,237,350
May 07	2,071,653	413,298	\$2,484,951
Jun 07	2,269,382	415,755	\$2,685,137
<b>Total</b>	<b>\$26,621,896</b>	<b>\$5,318,134</b>	<b>\$31,940,030</b>

## Alcohol Beverage Licenses by County and Type FY 2006-2007

County	7 DAY WEEK OFF PREMISES B/W	B/W PRODUCER	B/W PRODUCE R/IMPORTER	BREWERY/ WINERY OPERATOR	BREW/PUB B/W	BUSINESS (RESTAURANT & HOTEL) LIQUOR BY THE DRINK	FOOD SERVICE ESTABLISHMENT	IN-STATE LIQUOR MANUFACTURER	IN-STATE LIQUOR WHOLESALE	LIQUOR PRODUCER	NOT-FOR-PROFIT (PRIVATE CLUB) LIQUOR BY THE DRINK	OFF PREMISES BEER/WINE	ON PREMISES BEER/WINE	OUT OF STATE WINE SHIPPER
ABBEVILLE						1					1	1		5
AIKEN	4					15						1	14	27
ALLENDALE						1	1					5	13	17
ANDERSON						10						3	21	21
BAMBERG						2						2	21	18
BARNWELL						7						7	25	37
BEAUFORT	107	3	3	2	1	311	30			1	45	39	457	
BERKELEY	25					62				1	34	84	169	
CALHOUN						1							5	4
CHARLESTON	30	3	3	1		69	1	1		2	3	22	124	
CHEROKEE						21					9	76	46	
CHESTER						3					16	40	52	
CHESTERFIELD						13					13	57	63	
CLARENDON						2					1	12	11	
COLLETON						4					1	5	13	
DARLINGTON						16					15	81	37	
DILLON						12					3	38	60	
DORCHESTER	3					14					4	8	22	
EDGEFIELD						1						7	1	
FAIRFIELD						5				1	3	24	39	
FLORENCE						68					41	162	202	
GEORGETOWN	11	1	1		1	17						5	23	
GREENVILLE	38	2	2		1	71	1				18	31	127	
GREENWOOD						9					1	8	15	
HAMPTON						3					1	7	7	
HORRY	284	1	1	5	1	617				3	24	69	854	
JASPER						6	1				1	5	16	
KERSHAW						8					2	10	16	
LANCASTER						5					3	17	18	
LAURENS					1	16					13	30	57	
LEE						1					3	1	7	
LEXINGTON		1	1			139				1	36	213	302	
MARION						3						5	7	
MARLBORO						4					5	5	18	
MCCORMICK						5					5	11	27	
NEWBERRY						15					6	38	69	
OCONEE				1		45				1	18	33	105	
ORANGEBURG						8					5	18	25	
PICKENS				1		45				1	18	33	105	
RICHLAND		3	3		1	265	16			4	53	276	535	
SALUDA						3					2	22	25	
SPARTANBURG		1	1	1	1	148	3			2	47	289	294	
STATEWIDE		820	820							125				225
SUMTER						8					3	14	23	
UNCLASSIFIED						23	1				23	72	79	
UNION						2						4	5	
WILLIAMSBURG						2						6	11	
YORK						19				1	5	62	43	
<b>Grand Total</b>	<b>502</b>	<b>835</b>	<b>835</b>	<b>11</b>	<b>7</b>	<b>2125</b>	<b>54</b>	<b>1</b>	<b>14</b>	<b>131</b>	<b>499</b>	<b>2219</b>	<b>4298</b>	<b>225</b>

## Alcohol Beverage Licenses by County and Type FY 2006-2007

RETAIL LIQUOR STORE	SPECIAL EVENT B/W	SPECIAL EVENT LIQUOR BY THE DRINK	TEMP 120-DAY 7 DAY WEEK OFF PREMISES BEER/WINE	TEMP 120-DAY B/W PRODUCER	TEMP 120-DAY BREWPU B B/W	TEMP 120-DAY BUSINESS (RESTAURANT & HOTEL) LIQUOR BY THE DRINK	TEMP 120-DAY LIQUOR PRODUCER	TEMP 120-DAY NOT-FOR-PROFIT (PRIVATE CLUB) LIQUOR BY THE DRINK	TEMP 120-DAY OFF PREMISES BEER/WINE	TEMP 120-DAY ON PREMISES BEER/WINE	TEMP 120-DAY RETAIL LIQUOR STORE	WHOLESALE B/W DISTRIBUTOR	GRAND TOTAL
2		1		1			1		1		1		15
1		28		53			28		11	2			184
6				2			1		1				46
4	3	8		77		9	8	1	16	10	3		200
2	1	2		3		1	2		1	2			57
9		2		2			2		2				93
37	27	31	5	108	1	27	31		2	31	1	5	1,305
24	6	7	2	21		6	7	4	9	13		4	478
1		1		1			1		2				16
8	22	82	20	302		22	82	1	8	33	6	1	846
9		1		8			1		18	1			190
12	1	4		6		1	4	1	5	8	1		154
13	2	5		6		2	5	2	5	5	1		192
4		4		10			4	2	5	2	2		57
1		5		11			5		3	3	1		52
16	2	5		11		2	5	2	6	11	2		271
10		1		4			1		3	7			139
2	4	3	1	8		4	3	2	1	8			87
		3		15			3	1	4	1			36
6	1	2		3		1	2		4	2		1	94
28	5	10		54		5	10	3	9	14		2	613
1	12	7	2	10		12	7		2	14			126
4	19	45	2	272		19	45	2	18	37		1	755
1	4	8		40		4	8		8	4			110
3	1	5		5		1	5	1	1	5			45
90	56	44	7	127		56	44	1	8	67	8	6	2,373
1	1	1		16		1	1		2	5			57
5	2	19		43		2	19	1	6	4	2		139
3	1	6		8		1	6		7	9	1		85
15	2	6		43	1	2	6	1	15	5	3		276
1		2		2			2		3	1			19
61	11	16		53		11	16	6	16	25	3	3	914
2		1		2			1		4	1			27
1		2		2			2	1	1	4	1		48
5	1	2		3		1	2		1	3			66
10		6		21			6		6	3			180
19	2	10		23		2	10		8	7		1	351
8	5	9		25		5	9	1	15	7	4		144
19	2	13		23		2	13		8	7		1	351
77	10	47		254		10	47	2	17	40	6	8	1,676
5	2	2		5		2	2		2	5			77
50	15	24		167		15	24	5	38	26	7	4	1,162
													1,930
2	1	6		30		1	6	1	5	4	1		105
13		2		23			2	2	2	4	1		247
1		8		12			8		3	1			44
2	2	3		5		2	3		2	4	1		43
7	6	9		78		6	9	1	49	15	1	1	312
601	235	509	39	2001	2	235	509	43	359	461	59	38	16,847

## Alcohol Beverage License Local Option Permit Counties and Municipalities FY 2006-2007

<b>Counties:</b>	<b>LOP</b>	<b>7 Day Beer &amp; Wine</b>
Beaufort	YES	YES
Charleston	YES	YES
Georgetown	YES	YES
Horry	YES	YES
Lexington	YES	NO
Richland	YES	NO
 <b>CITIES:</b>		
Aiken	YES	YES
Bluffton	YES	YES
Columbia	YES	YES
Daniel Island	YES	YES
North Charleston (Charleston Cty.)	YES	YES
North Charleston (Berkeley Cty.)	YES	YES
North Charleston (Dorchester Cty.)	YES	YES
Edisto Beach	YES	YES
Goose Creek	YES	YES
Greenville	YES	YES
Hilton Head	YES	YES
Port Royal	YES	YES
Rock Hill	YES	NO
Santee	YES	NO
Spartanburg	YES	NO
Summerville (Charleston Cty.)	YES	YES
Summerville (Berkeley Cty.)	YES	YES
Summerville (Dorchester Cty.)	YES	YES
Tega Cay	YES	NO
Yemassee	YES	YES

## Documentary Stamp Collections by County

July 1, 2006-June 30, 2007

<b>County</b>	<b>Tax Collections</b>
Abbeville	199,075.13
Aiken	2,484,528.14
Allendale	51,213.50
Anderson	2,349,208.95
Bamberg	76,217.34
Barnwell	192,618.31
Beaufort	9,794,837.49
Berkeley	4,126,155.96
Calhoun	104,127.15
Charleston	14,332,020.66
Cherokee	292,086.70
Chester	276,251.14
Chesterfield	159,885.94
Clarendon	369,223.35
Colleton	695,472.75
Darlington	339,040.95
Dillon	135,258.01
Dorchester	3,070,474.29
Edgefield	405,233.65
Fairfield	348,669.91
Florence	1,380,528.93
Georgetown	2,733,013.24
Greenville	9,187,713.72
Greenwood	704,786.51
Hampton	184,856.58
Horry	15,169,404.16

<u>County</u>	<u>Tax Collections</u>
Kershaw	786,782.04
Lancaster	2,049,870.26
Laurens	426,434.10
Lee	74,209.02
Lexington	2,929,349.85
Marion	254,725.74
Marlboro	113,950.19
Mccormick	218,727.77
Newberry	399,450.79
Oconee	1,761,979.09
Orangeburg	698,212.60
Pickens	1,837,817.61
Richland	7,222,200.48
Saluda	204,878.15
Spartanburg	3,583,980.91
Sumter	971,880.38
Union	179,411.30
Williamsburg	130,349.57
York	5,742,441.45
<hr/>	
<b>Total</b>	<b>\$99,354,830</b>

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

## Assessed Property Values by School District

(For 2008 Index Year Based on 2006 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	18,445,810	1,066,911	269,720	8,800,536	9,072,460	1,711,289	8,995,640	1,237,144	5,131,456	234,476	54,965,442
Aiken	161,212,408	2,208,277	711,480	111,621,747	73,131,658	25,604,148	46,737,530	16,800,090	45,795,520	1,080,237	484,903,095
Allendale	3,613,760	1,055,240	452,560	2,385,850	2,354,490	122,720	8,346,840	883,480	3,032,064	18,842	22,265,846
Anderson 1	51,793,400	442,760	890	32,705,260	25,062,880	10,792,310	5,027,663	4,828,480	14,875,380	70,773	145,599,796
Anderson 2	16,948,690	473,770	6,290	10,160,700	8,443,690	1,676,660	4,864,542	1,872,060	5,916,310	34,954	50,397,666
Anderson 3	9,626,860	486,360	60,540	6,886,750	5,447,920	5,229,720	3,422,583	732,600	5,600,680	19,352	37,513,365
Anderson 4	25,551,630	495,880	10,220	26,555,660	11,345,360	14,274,240	3,853,719	1,552,820	4,796,140	46,399	88,482,068
Anderson 5	77,974,150	196,950	1,820	86,597,900	34,200,250	11,557,340	9,705,622	13,244,890	13,731,330	154,932	247,365,184
Bamberg 1	5,175,890	1,094,780	158,090	3,130,360	3,185,780	0	1,076,310	818,750	2,139,730	283,060	17,062,750
Bamberg 2	3,288,570	648,020	31,490	2,231,440	1,708,510	0	1,706,720	422,380	2,359,370	206,230	12,602,730
Barnwell 19	2,557,520	344,260	6,280	1,815,140	1,684,710	403,848	674,400	287,590	1,434,600	118,796	9,327,144
Barnwell 29	3,161,330	357,560	54,840	2,494,550	1,857,431	201,032	4,518,210	401,484	994,340	179,455	14,220,232
Barnwell 45	8,218,560	586,550	73,140	7,196,930	4,824,625	1,015,279	2,240,510	1,505,875	3,402,140	380,697	29,444,306
Beaufort	448,806,563	852,858	14,815	981,343,332	131,100,215	0	2,868,930	45,724,300	39,187,022	1,352,570	1,651,250,605
Berkeley	180,046,650	1,866,710	1,380,590	195,222,730	73,759,291	45,639,668	50,521,023	14,381,900	36,094,120	2,600,815	601,513,497
Calhoun	13,888,090	1,633,130	61,040	10,093,430	7,796,990	15,342,244	19,390,670	1,444,950	5,403,863	685,932	75,740,339
Charleston	781,703,140	1,746,710	591,290	1,425,754,480	217,266,825	34,093,767	40,521,770	76,428,110	83,154,801	1,011,485	2,662,272,378
Cherokee	44,078,390	817,500	140,340	37,177,620	20,340,880	22,453,940	25,538,140	5,619,500	13,906,353	790,099	170,862,762
Chester	24,851,030	1,223,020	475,300	17,110,990	11,944,370	8,788,020	21,073,390	4,123,200	12,934,200	658,800	103,182,320
Chesterfield	26,463,650	2,516,490	75,980	20,773,200	15,715,123	6,270,868	22,189,070	4,590,220	9,713,430	600,863	108,908,894
Clarendon 1	7,257,650	866,495	94,060	10,611,090	3,287,404	394,772	2,558,250	764,360	2,184,717	411,707	28,430,505

DOR Annual Report 2006-2007

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
Clarendon 2	13,510,540	1,250,470	272,940	14,572,113	7,725,819	973,373	1,255,720	1,899,130	3,001,327	645,003	45,106,435
Clarendon 3	2,746,880	586,265	88,750	1,545,650	1,763,972	115,187	101,010	362,210	808,396	120,271	8,238,591
Colleton	32,264,290	4,158,580	1,931,720	79,148,380	18,004,416	8,109,557	5,734,150	3,719,240	11,478,532	1,701,535	166,250,400
Darlington	50,604,954	2,298,700	125,680	29,825,110	28,780,804	15,352,616	23,873,787	8,089,120	57,741,730	1,224,154	217,916,655
Dillon 1	3,110,950	776,610	44,760	1,597,200	1,745,464	0	371,560	263,300	995,360	93,210	8,998,414
Dillon 2	10,837,410	903,110	45,240	12,873,210	6,125,519	845,516	6,786,710	2,246,380	4,148,820	615,480	45,427,395
Dillon 3	4,143,380	718,920	224,900	3,179,280	2,480,292	1,530,145	2,108,790	712,610	1,337,340	170,460	16,606,117
Dorchester 4	12,252,102	987,815	292,858	12,382,303	6,695,800	530,432	8,999,420	1,243,909	5,412,220	77,510	48,874,369
Dorchester 2	141,539,096	343,385	338,617	119,791,534	50,311,245	15,611,995	12,178,140	6,335,520	13,088,290	684,070	360,221,892
Edgefield	23,951,830	1,703,670	349,870	14,967,760	10,701,677	1,603,250	7,700,380	1,218,365	6,645,780	866,305	69,708,887
Fairfield	21,016,972	1,655,063	684,466	21,607,377	9,245,672	0	2,631,870	2,091,330	64,735,630	817,215	124,485,595
Florence 1	103,493,311	3,461,789	388,303	109,283,774	53,922,896	15,581,764	29,508,764	18,503,038	19,640,823	1,569,603	355,354,065
Florence 2	4,187,651	1,330,800	123,602	2,457,569	3,072,207	0	788,451	433,090	2,108,470	53,640	14,555,480
Florence 3	11,589,965	2,137,657	78,053	12,536,525	7,744,907	4,168,173	8,566,376	2,387,936	4,028,012	171,881	53,409,485
Florence 4	4,069,068	1,120,287	8,258	4,389,680	3,012,629	6,324,344	580,144	522,898	1,262,370	58,666	21,348,344
Florence 5	3,688,962	930,806	66,732	2,625,595	2,526,485	561,379	3,497,337	477,394	1,561,889	54,021	15,990,600
Georgetown	137,292,059	2,224,250	1,895,372	305,685,607	42,305,428	2,318,461	34,921,800	8,092,193	9,273,980	1,486,278	545,495,428
Greenville	575,776,520	1,538,010	2,640	500,242,715	237,480,552	95,621,613	106,445,900	96,963,120	88,928,177	5,457,284	1,708,456,531
Greenwood 50	47,451,442	704,463	137,577	49,846,026	23,913,508	16,197,191	21,757,718	8,412,587	8,539,236	654,150	177,613,898
Greenwood 51	4,163,693	197,194	22,204	2,286,948	2,420,986	1,012,665	1,715,037	233,040	1,407,590	91,313	13,550,670
Greenwood 52	3,677,205	225,818	57,373	2,323,984	3,502,887	31,591,260	12,246,429	469,950	3,509,140	239,370	57,843,416
Hampton 1	8,780,670	803,890	313,720	7,682,350	5,083,594	956,611	684,450	1,312,280	4,951,569	296,368	30,865,502
Hampton 2	3,197,520	695,970	99,940	2,725,910	1,845,717	676,926	678,830	679,960	2,312,570	117,451	13,030,794
Horry	326,005,161	4,295,174	707,838	946,752,242	199,821,908	27,191,401	17,259,997	54,164,350	38,589,820	3,234,843	1,618,022,734

DOR Annual Report 2006-2007

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
Jasper	21,959,550	1,624,960	1,167,570	36,147,110	11,212,405	24,567,097	1,790,140	6,389,520	12,758,535	674,635	118,291,522
Kershaw	72,347,125	2,055,800	712,900	46,406,534	28,301,213	13,414,436	20,017,590	6,169,540	14,618,552	1,627,683	205,671,373
Lancaster	77,511,290	1,483,168	359,940	78,290,662	30,029,243	10,267,955	17,102,710	6,055,380	11,543,980	1,146,673	233,791,001
Laurens 55	27,433,480	753,870	66,660	21,492,491	14,959,986	2,245,234	8,606,880	5,256,140	8,478,150	897,030	90,189,921
Laurens 56	13,280,514	503,330	176,020	12,523,803	7,343,634	4,059,532	3,483,000	1,699,160	3,991,790	460,990	47,521,773
Lee	10,360,650	1,913,570	114,040	6,979,500	4,841,425	329,302	2,935,430	1,867,487	3,714,070	571,194	33,626,668
Lexington 1	158,768,152	1,048,260	35,186	80,936,122	56,056,000	17,583,030	11,046,670	8,812,390	29,969,460	801,377	365,056,647
Lexington 2	59,259,659	117,462	33,839	69,353,720	39,470,870	8,798,350	10,811,550	16,813,899	15,653,310	494,820	220,807,479
Lexington 3	13,310,336	536,822	46,672	11,138,230	5,875,575	36,000	2,078,800	1,857,800	4,354,390	153,764	39,388,389
Lexington 4	9,599,946	332,119	17,447	7,735,208	5,442,395	1,681,570	620,890	656,540	4,482,250	59,918	30,628,283
Lexington 5	180,704,384	247,858	12,420	106,347,498	54,827,875	633,450	7,095,020	9,872,160	38,292,724	808,172	398,841,561
McCormick	12,756,370	651,520	164,270	13,778,700	4,534,119	36,472	1,384,760	532,470	3,482,863	820,820	38,142,364
Marion 1	10,854,272	503,478	343,022	8,776,719	5,343,785	1,918,158	4,698,580	1,567,880	3,821,636	469,142	38,296,672
Marion 2	7,969,202	410,758	14,455	6,390,627	3,867,650	885,358	745,590	1,267,800	2,051,512	256,536	23,859,488
Marion 7	3,288,280	544,243	409,724	2,124,257	1,964,280	277,911	50,700	279,880	1,274,007	120,979	10,334,261
Marlboro	13,595,980	2,020,550	1,145,360	12,800,590	8,220,060	12,780,730	6,219,700	1,856,090	5,595,430	916,780	65,151,270
Newberry	37,738,070	1,862,950	496,340	32,362,330	15,312,150	7,590,334	11,028,557	5,045,950	9,963,300	929,337	122,329,318
Oconee	125,116,580	1,503,630	114,540	128,321,820	39,243,686	14,747,693	15,927,090	7,352,360	146,264,830	2,075,460	480,667,689
Orangeburg 3	14,520,024	1,278,524	133,146	17,090,652	6,706,780	3,862,039	4,123,290	4,095,420	4,931,873	396,858	57,138,606
Orangeburg 4	11,837,732	1,902,016	108,810	6,855,138	6,820,805	857,774	7,054,020	748,458	27,186,649	481,922	63,853,324
Orangeburg 5	35,372,964	1,899,532	177,954	40,874,688	16,768,749	9,231,659	23,971,280	9,203,690	10,071,215	1,000,519	148,572,250
Pickens	141,442,483	697,574	62,485	140,584,932	51,325,244	13,027,230	13,597,600	11,288,471	30,778,400	2,334,828	405,139,247
Richland 1	200,656,780	1,189,100	228,350	246,187,000	80,563,942	22,380,083	56,777,959	47,847,570	73,543,026	1,111,822	730,485,632

DOR Annual Report 2006-2007

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
Richland 2	178,142,660	393,780	17,460	125,995,170	56,223,945	15,208,254	12,823,497	17,444,430	19,574,334	657,170	426,480,700
Saluda	12,699,630	1,302,930	143,370	12,563,010	5,952,900	0	3,008,560	936,550	3,020,360	628,870	40,256,180
Spartanburg 1	34,578,170	482,840	4,530	17,624,924	12,915,684	234,947	3,555,470	2,512,670	6,195,554	368,246	78,473,035
Spartanburg 2	62,315,710	349,500	3,150	37,086,705	23,354,504	1,528,862	10,035,660	4,136,600	8,772,683	796,131	148,379,505
Spartanburg 3	13,123,240	151,903	7,290	8,214,947	6,271,905	5,602,633	20,578,510	1,576,840	5,251,399	220,400	60,999,067
Spartanburg 4	14,469,340	420,600	3,030	7,803,226	6,392,733	889,416	5,556,640	1,461,570	5,800,928	236,540	43,034,023
Spartanburg 5	46,161,100	203,120	6,240	42,101,116	21,130,538	29,172,445	37,199,020	9,893,020	8,246,131	1,784,170	195,896,900
Spartanburg 6	66,720,058	301,040	19,170	68,320,472	28,715,864	11,734,876	33,800,040	14,772,590	12,167,258	953,850	237,505,218
Spartanburg 7	54,957,920	35,560	3,090	64,900,967	22,369,343	1,528,722	12,942,940	15,432,340	14,286,842	659,070	187,116,794
Sumter 2	38,133,470	2,484,390	487,380	31,333,810	20,896,480	6,492,300	20,160,640	6,119,980	6,568,590	174,250	132,851,290
Sumter 17	50,809,100	118,560	2,830	43,381,910	22,232,430	364,400	8,967,660	9,757,380	11,624,500	162,790	147,421,560
Union	19,188,640	750,930	311,480	10,597,010	9,566,908	4,859,282	9,487,880	2,184,027	6,751,858	902,490	64,600,505
Williamsburg	17,010,908	3,831,977	1,010,686	14,649,019	12,460,969	24,869,231	4,518,720	2,726,560	10,092,987	1,458,850	92,629,907
York 1	29,807,073	804,730	64,171	19,397,369	12,039,485	2,767,108	6,534,230	2,232,730	9,622,080	180,470	83,449,446
York 2	57,010,450	274,008	26,228	33,368,486	17,879,114	477,513	3,533,010	2,045,145	143,399,690	484,160	258,497,804
York 3	130,941,655	375,826	44,708	111,928,285	48,588,870	11,651,021	35,901,595	14,886,800	13,411,453	710,400	368,440,613
York 4	86,506,429	51,647	32,466	58,407,157	25,617,371	13,346,294	14,929,330	6,179,855	8,981,110	356,700	214,408,359
<b>Statewide Grand Total</b>	<b>\$5,636,274,748</b>	<b>\$93,443,362</b>	<b>\$21,300,617</b>	<b>\$7,102,170,451</b>	<b>\$2,245,406,160</b>	<b>\$754,384,425</b>	<b>\$1,070,925,510</b>	<b>\$689,332,275</b>	<b>\$1,427,884,346</b>	<b>\$60,786,371</b>	<b>19,101,908,265</b>