

South Carolina
Department of Revenue
Annual Report
2008–2009



Nikki Haley, Governor
James Etter, Director

www.sctax.org

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Disclaimer: *Not all information contained in this Annual Report has been processed simultaneously so all totals may not match.*

Agency Overview



Mission Statement

The mission of the Department of Revenue (DOR/Department/Agency) 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 to the state
- ◆ Recommend improvements to the laws administered
- ◆ Ensure a professionally trained staff of employees
- ◆ Continually improve the quality of services and products
- ◆ Provide guidance to foster compliance with revenue and regulatory laws

The vision as stated in the Agency's Strategic Plan:

We, the employees of the South Carolina Department of Revenue, will be the leaders and drivers of innovation and excellence in state government. The Department of Revenue will be the standard for efficiency, effectiveness and service in tax and revenue administration and will continuously improve governmental services.

The values of our Department are:

- ◆ Customer Focus
- ◆ Equal Treatment
- ◆ Integrity
- ◆ Accountability
- ◆ Continuous Improvement
- ◆ Informed Decision Making
- ◆ Knowledge
- ◆ Teamwork
- ◆ Open Communication
- ◆ Recognition



In concert with our mission, the Department collects approximately 91% of the state's general fund. Total annual net collections by the Department amount to \$7.7 billion through all of our collection and enforcement activities from the 32 taxes we administer and other collection activities for which we are responsible.

The DOR plays a major role in the state budget process. The Director represents the DOR, in an ex-officio capacity, at meetings of the Board of Economic Advisors (BEA). The BEA is dependent on information provided by the DOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget. The Department fulfills its legislatively mandated (§11-11-10) obligation to be represented at all meetings of legislative committees related to budget activities. The Director may be called upon to address meetings of these legislative committees in order to explain and help formulate budget policies as it relates to revenue collections.

Further, the DOR is instrumental in bringing new businesses and encouraging existing businesses to expand within South Carolina. Along with the South Carolina Department of Commerce (DOC), the DOR is closely involved in enhancing economic development in this state. The DOR administers most of the tax credit programs in this state. On occasion the Department is present at meetings and presentations when new businesses are considering locating in this state.

The DOR is responsible for administering the jobs tax credit, the economic impact zone investment tax credit, the corporate moratorium, the

special allocation and apportionment of income program, the fee-in-lieu of taxes program and the license tax credit for utilities, among other credits and incentives. The Department, in cooperation with the Commerce Department, administers the job development credit (JDC) audit program.

The Department continues to be a leader in the percentage of individual income tax returns received that are filed by electronic/non-paper methods. Information from the Federation of Tax Administrators (FTA) placed South Carolina tied for seventh. South Carolina's percentage of 79%, up from 71%, trailed only Mississippi (84%), Iowa (82%), Minnesota (82%), Montana (82%), Indiana (81%), and California (80%).

Promoting electronic filing has been a significant cost and time saver for the Department, the State, and the taxpayer. Electronic collection processes also have allowed the Agency to collect an average of 73% of total tax dollars electronically.

Source: S.C. Department of Revenue Accountability Report 2008 - 2009

Year in Review

All Department business plans tie directly to the Strategic Plan. Director Ray Stevens again led the Agency in developing a strong and challenging annual business plan. This plan enables us to maintain focus on our major long-term goals and objectives. In FY09 the DOR continued to make 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.

In FY09, we deposited 1,847,642 checks, processed 61,162 batches and deposited monies totaling \$9,975,909,753. Processing improvements allowed us to reduce deposit opportunity cost dollars to \$51,936, a decrease of 54% over the past year.

Audit collections increased by \$65.2 million, a 76% increase. Our annual customer service survey, conducted and analyzed by the University of South Carolina, found a 95.5% satisfaction level for the amount of time it took to receive a state income tax refund check.

This statistic is remarkable due in part to implementation of over 200 process improvements in the Revenue Operations area alone by both frontline employees and management. The focus on process improvement across the Agency has significant benefits for the DOR, but ultimately also for SC citizens and the Agency's stakeholders.

Achievements related to the major strategic objectives this year include:

Find Non-filers

Individual Income Tax (IIT) Non-filers – The Filing Enforcement Section implemented a manual adjustment process in the Data Warehouse Discover Tax system to perform desk audits on all failure to file notices sent to potential non-filers. This process improvement helped ensure more accurate notices to the taxpayer on the front end.

As of June 30, we sent 3,483 IIT non-filer notices for a total of \$14,511,463 assessed using this new process. A field referral process was also developed and business rules were established to identify cases that need to be referred to a field auditor. During FY09, we collected \$9,613,333 on notices sent to taxpayers.

Use Tax Non-filers – The DOR continues to exchange information with the other Southeastern Association of Tax Administrators (SEATA) states on a monthly basis. We also are continuing to identify possible non-filers through the U.S. Customs project and the U.S. Coast Guard. We are continuing to obtain information from transportation companies

on furniture deliveries from North Carolina into this state. In addition, warranty information from manufacturers of all terrain vehicles and similar products enable us to assess for use tax on these items.

Five hundred twelve assessments were issued regarding a use tax project for airplanes certified with the FAA and yielded \$64,760. Through the methods listed above, the DOR has collected \$538,405 on 2,618 use tax assessments in FY09.

Nexus/Discovery – Nexus/Discovery focuses on the large multi-state and multi-nation corporations doing business in South Carolina, but who are not reporting in South Carolina. This section registered a total of 323 taxpayers and collected \$14,796,746.

Over 500 questionnaires were sent to potential nexus non-filer cases. Areas of focus this year included issues relating to credit card companies, manufacturers, franchisors and medical companies.

Establish a Data Warehouse

The purpose of this project is to use data warehouse technology to identify uncollected revenues which consist of taxes due from non-filers, under reporters and failure-to-pay taxpayers.

Primary emphasis is on Individual Income, Sales and Use, and Corporate taxes. This multi-year project collected \$44.3 million in FY09. Approximately \$119 million has been collected over the last four years through the Data Warehouse.

Maximize Voluntary Compliance through Fair Share Activities

The DOR recognized that many tax issues exist in South Carolina where there is general disagreement in the interpretation and application of the tax statutes. Director Stevens assembled a team of agency staff to identify tax issues suitable for resolution through litigation.

At the same time, the legal staff was organized to better assist the audit staff in providing constant legal support while auditing some of the specific issues identified.

Fifteen issues were identified during FY09 relating to taxpayers in the areas of licensing and sales of alcoholic beverages, income, property, sales, and admission taxes. Legal staff researched and prepared detailed research notebooks for each of the areas. Issues were then identified as priority litigation projects.

Audits were conducted on returns containing these issues. To date, a significant number of audits have been completed. Some issues have progressed through the appeal process and others are in various stages of litigation. Four issues have been ruled upon by the S.C. Supreme Court.

Implement a Formal Audit Program

As a part of our long-term strategy and in connection with the Fair Share program above, the DOR formalized its audit approach. With the increasing capability of technology and the need to wisely use audit resources, a formal audit plan was implemented. This plan structured the audit selection

program and also has allowed the audit staff to better identify and target training needs of DOR auditors. Through this approach, audit collections increased in FY09 to \$151.3 million from \$86.1 million in FY08. Approximately 100 audit cases were forwarded to the Litigation Section for Department decisions and litigation.

Utilize Improved Work Flows

In 2009, collection processes were evaluated for effectiveness and efficiency. One of the processes evaluated was the failure to file work flow. Within this work flow, notices are sent to a taxpayer when they fail to file a tax return. To reduce costs and attempt to collect delinquent taxes earlier in the work flow, the DOR has ceased sending the initial notice (failure to file notice) for Sales and Withholding taxes. This elimination will save the Department approximately \$20,000 per quarter in postage alone.

In addition to the evaluation of processes, collection methods were also examined. One method, telecollecting, (collecting via the telephone) has proven to be a cost efficient way of collecting delinquent taxes. In FY09, the DOR initiated a pilot program where all newly hired Revenue Officers' primary job duty is telecollecting. This effort will improve efficiency by reducing travel costs.

Drive One-Stop Business Registration

The goal of this project is to be a "one-stop" gateway for business and professional registration and licensing for services offered by federal, state and local governments within South Carolina. This enterprise project is an example of how collaboration between agencies not only benefits the taxpayer, but also increases the cost efficiency of the agencies involved in the streamlined processes.

Partners in the South Carolina Business One Stop (SCBOS) project have included the Secretary of State, 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 in FY09 by the following projects:

- ◆ Identified the top 20 business forms across state agencies. Plans to move the forms online within SCBOS are underway so that business users and agencies can operate more efficiently. Of the top 20 business forms, numbers three and four are used by the Employment Security Commission. Progress is underway to integrate the agency into SCBOS.
- ◆ Revised workflows for Alcoholic Beverage Licensing (ABL) to better assist taxpayers in the application process. Automated the process of notification between the Secretary of State and Department of Revenue when corporations are dissolved for failure to comply with state requirements, such as failure to pay corporate taxes.
- ◆ Automated the process of reinstatement of corporations who have been dissolved in this manner. Implemented four renewal applications for the Department of Consumer Affairs.
- ◆ Developed a marketing plan which included holding a workshop for close to 200 attendees on starting or expanding their business. SCBOS also worked in conjunction with DOR staff to produce a brochure encouraging taxpayers to file online.

Provide Stakeholder Education and Feedback

In order to comply with the tax laws, taxpayers need to understand the laws and their filing obligations. A major part of this initiative involves taxpayer education seminars. In FY09, Sales and Use Tax seminars were held around the state for the following industries: Education, Manufacturing and Retail.

Also, a new seminar was held in Myrtle Beach this year for businesses that are required to pay Admissions and Accommodations tax. In FY09, over 270 seminar registrations were received from taxpayers and DOR employees. The DOR also conducted free monthly Sales Tax Forms and

Withholding Tax workshops. The target audience is new businesses. Prior to this year, all workshops were held in the Columbia Main Office. In response to taxpayer requests, workshops were held outside of Columbia this year in Anderson and Sumter.

Based on the number of registrations received for these workshops, the DOR may continue to hold workshops outside of Columbia in the future. A new corporate tax workshop was developed in March 2009. In addition to workshop and seminar promotion through our employees, brochures, and online resources, bi-weekly e-mails are sent out over the Taxpayer Education Listserv.

The Agency continues to provide instructors to the IRS Small Business Workshops conducted around the state. An average of three of these workshops are held each month. In addition, the DOR has a longstanding relationship with Clemson University serving as instructors for their annual taxpayer education workshop that typically attracts over 1,500 participants in six locations around the state.

Another way the DOR is educating taxpayers is through electronic learning. The "General Business Tutorial" was developed in FY09 which highlights the top 10 mistakes taxpayers make when filing sales or withholding tax returns and how to avoid these mistakes. Ten thousand CDs containing the tutorial have been produced and are being distributed to all new sales and withholding tax accounts. The tutorial is also available on the DOR website.

Develop the South Carolina Integrated Tax System (SCITS)

The SCITS project is a major five-year project to completely replace the existing aging computer system with a modern, state-of-the-art integrated tax system. This system will provide enhanced services for both the taxpayer and the Agency.

Customers will have access to their accounts seven days a week, 24 hours a day. The Agency plans to provide real time, "once and done" processing wherever possible. The first installment of this system was released on April 6, 2009. The first installment included the capture and routing of taxpayer paper forms and related payments.

The second installment of SCITS was released on June 8, 2009. All DOR business and corporate demographic information was migrated to SCITS in installment two. The migration allowed for enhanced processing of Alcoholic Beverage Licensing accounts by linking or allowing the linkage of accounts to their respective officers and/or owners. The linkage facilitates a change from a manual to an automated review of rules to approve or deny licenses.

Provide Property Tax Training for Newly Elected County Auditors

The Agency has responsibility to oversee elected and appointed officials of the 46 South Carolina counties with regard to the equalized administration of property tax laws. This initiative was to provide consistent guidance and education to the newly elected county auditors on the tax laws they are required to administer.

The Property Section has partnered with the South Carolina Auditors, Treasurers and Tax Collectors organization (SCATT) and the South Carolina Association of Assessing Officials organization (SCAAO) to establish the programs. Courses developed under the plan by the Property Section were offered at the SCATT Academy in February 2009 and throughout the year to SCAAO members at various events. The courses ranged from beginner to intermediate and advanced levels.

Veteran county officials often utilize beginner courses to brush up on skills. Courses were often filled to capacity each time offered.

Improve Performance Measurement Systems and Processes

Having appropriate measures defined and reporting mechanisms in place is the basis for making data-based decisions. The DOR has analyzed existing dashboard performance measures for relevance to business operations. It was found that most of the data related to the performance measures is now in our Data Warehouse. The DOR procured a business intelligence tool, Business Objects, to use in the timely delivery of these measures to all users.

The goal is to provide relevant, timely measurements of agency performance to enable personnel to assess actual performance against expected performance during the period, instead of

after the period ends. This assessment will allow the Agency to adjust performance to better meet goals where needed.

In October 2008, 35 users attended an offsite meeting. The purpose of this meeting was to determine key performance measures and gather requirements for reports and dashboards to be integrated into Business Objects. The meeting allowed the users and the Business Objects team to gain a high level view of what measures are integral to the agency as a whole.

Based upon the requirements gathered, reports and dashboards were created in Business Objects. A team was formed to begin the creation of an executive scorecard within Business Objects that will contain summarized data at the agency level, but will also give the users the ability to “drill down” to more specific data for further analysis.

After user testing and sign-off, the corporate tax phase of Business Objects went into production on June 25, 2009. Rollouts of other tax phases will continue through the next fiscal year. In addition, the Federation of Tax Administrators continues to be the host for collection and maintaining various elements of performance data from the participating states.

This project was initiated to facilitate the use of comparisons of participating states to determine “best practices.” During the past year, the project has focused on setting uniform collection measurements. The DOR will include any new measures to our system so that we can better benchmark performance with other state revenue agencies.

Upgrade Our Technology Infrastructure

Upgrading our technology infrastructure is another of the multi-year projects. In FY09, the aging hardware used for our Data Warehouse was replaced by new servers. Another initiative was to move the DOR off of Novell file shares. This process is complete throughout the DOR district offices, and plans are underway for the Main Office. The security policy documentation is 95% complete. Work continues on this project to ensure the DOR’s information is safeguarded.

Improve Revenue Processing Operations

Performance

Improving revenue processing operational performance is a major ongoing project. Revenue Operations made 222 process improvements this year. The Processing area has participated in the design, system testing, and user acceptance testing of the new integrated tax system, SCITS.

Forms continue to be modified to improve our scanning and imaging processes to reduce the need for verification and keying. In FY09, the Scanner Section set a new high for 7,603,052 pages scanned, and a new monthly high of 125,907 checks scanned in April, 2009.

Of the 222 process improvements, 115 were additional edits added to Data Entry Screens for keying individual income tax returns. These enhancements were implemented to reduce rework and help eliminate or reduce various errors from section to section. These improvements resulted in a reduction in the number of paper errors from 3,788 to 1,109.

Also, the number of IIT paper errors was reduced by 11,610. Individual income tax returns were processed on average within 22 days of receipt. Note that the 22 days includes seven days for the Treasurer's Office to print the check.

Processing of all 2008 current year individual income tax returns was completed by May 27, 2009, which is the earliest that individual income tax returns received by April 15th have ever been processed. In total, the DOR processed 8.52 million transactions this year.

Opportunity cost data shows the Agency's efficiency in processing checks and returns and getting state funds deposited. Processing improvements allowed us to significantly reduce deposit opportunity costs from \$114,000 to \$51,936 when compared to FY08. The opportunity cost decrease represents a 54% decrease over the past year. Opportunity costs hit all time monthly lows compared to previous years with the lowest at \$213.16 in January 2009.

Develop Procedures for County Reimbursements

Legislation required the DOR to develop a program and plan of implementation to accurately and efficiently reimburse local taxing entities for a new property tax exemption. The DOR's new Local Government Services system now being used to collect and analyze data and issue reimbursements to counties, municipalities and school districts under all local government programs is in its second year after implementation.

This system includes programs previously administered using the Office of the Comptroller General's system, as well as new programs mandated under this legislation. Reimbursements totaling \$1,111,628,192 were issued by the DOR for FY09. Enhancements to this system are continuing to be made to provide ease of usability and to update system errors.

Promote Electronic Filing

Promoting electronic filing is a significant cost and time saver to the Department, the State, and the taxpayer. In conjunction with SCBOS, the DOR created brochures promoting electronic filing.

The brochures were distributed to public libraries, DOR district offices, DOR employees conducting speaking engagements and on CDs that are being distributed to all new sales and withholding account holders.

Updates were made to SCBOS, the DOR website, and the E-Pay website so that electronic filing information is more prominent on the first page of the site. Links on the webpage for low cost electronic filing vendors were moved to be more accessible to taxpayers.

The DOR also promotes electronic filing on local news stations, on state employee pay stubs, and through email. Eight classes were held to educate DOR employees concerning electronic filing so that they are better equipped to promote these options to taxpayers.

Expand and Streamline Forms Review Process

The DOR's tax forms are reviewed on an annual basis. Changes are made based upon legislative updates or to improve the processing of the form. In FY09, efforts were made to streamline the forms review process. In addition to our usual review teams, a new Miscellaneous License Tax and Motor Fuel review team was formed.

Meetings were scheduled and structured tasks were assigned to each team. The forms review process is not only to improve the forms; it educates employees who may not directly work with the form about the tax type. The forms review process was completed in late March, earlier than expected.

Guide Agency Workforce Planning Initiatives

A significant percentage of DOR's workforce is currently eligible to retire, or will be in the next five years. The objective of this multi-year project is to continue planning for the loss of expertise, to develop new leaders, and to recruit, train, and retain a high quality workforce. Planning for and minimizing the impact of these exits was, and continues to be, a priority.

Agency staff has addressed this objective in a number of ways, including identifying critical business needs, legislative mandates, and the associated resource needs. In several cases, the DOR has hired ahead to ensure adequate transition time to train a successor in very complex areas. The Agency has used job analysis extensively to document specific jobs and actively used this tool for revision of existing career paths and development of several new ones this year.

Approximately 55% of DOR's workforce has a career path that promotes and rewards the development of increasingly complex job competencies. The state Office of Human Resources correlates our lower turnover rate to several things, including the prevalence of these structured development plans. The DOR's turnover rate in FY09 was 10.66%, compared to the state's turnover average of 12.61%. We employed varied strategies to make the DOR an employer of choice. We continue to expand recruiting, enhance new employee

orientation processes, focus on training, increase recognition and wellness initiatives, and allow the option of flexible work benefits such as flex time, flex work week, and telecommuting in selected job areas.

Leadership development is also extremely important. Participation in the Associate Public Manager Program is required for all new supervisors. In addition, we fill all allotted seats each year in the Certified Public Manager Program. Internal leadership development workshops are also available through the year.

Implement the Statewide E-Recruitment Initiative

The marketplace of recruitment has become more competitive and, therefore, is more critical for us to address wisely. To better position state government to attract talented employees, the state purchased a new e-recruitment system that is in use throughout state government. It was implemented in FY07 within the DOR. This online system has immensely increased the number of applicants for most positions.

In FY09, we had 10,220 applicants, an increase of 145%, from the old system in FY07. The number of qualified applicants in the new system increased by 195% and 99.8% of applications were submitted online. In FY09, the Agency had a 90.6% acceptance rate of job offers. Advanced features in the E-Recruitment System, such as filtering and sorting applicants, and creating applicant notification letters, are being used to streamline the hiring process.

Ensuring a diverse workforce is another factor of significance to the Department. In FY09, the Department was ranked second among agencies of 501-1,000 employees and ranked eighth among all state agencies in the State Human Affairs Commission Report to the Legislature. The DOR had a 96.5% EEO goal attainment, up from 95.4% in FY08.

Enhance Tax Law and Systems Training

It is important that our tax professionals are highly knowledgeable of both the tax laws and their duties in administering them. We use both structured training and on-the-job training to support this goal. This training includes technical tax law topics, disclosure training for all DOR employees, state legislative

updates and systems training. This year, a minimum of 10,441 hours were dedicated to formal classroom training of employees. This training averages 15.1 hours per authorized FTE position.

With the advent of the new SCITS system in FY09, the training team has designed and is implementing a massive and aggressive training plan to ensure that all DOR employees have the appropriate systems skills as the new system replaces the existing South Carolina Automated Tax System (SCATS). Over 62 SCITS class sessions were held throughout FY09.

In addition to SCITS training, the planning and development of Business Objects training began in FY09. Other training in FY09 included an extensive two week training program for 31 new employees on tax systems and tax law.

Source: *S.C. Department of Revenue Accountability Report 2008 - 2009*

Management and Tax Administration



DOR Administration

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 reviews 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 the 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

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
- ◆ Verification of refunds for sales, use and solid waste tax returns
- ◆ Individual Income Tax Fraud Detection Program

Criminal Investigation Division

- ◆ Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- ◆ Works with the 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 to 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

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 South Carolina
- ◆ Administers all alcoholic beverage and Bingo violations
- ◆ Serves as the reporting agency for, and conducts annual audits regarding, the operations 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
- ◆ 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
- ◆ Monitors progress and tracks success of quality improvement teams
- ◆ Facilitates the Agency's strategic planning, annual business planning and performance measure processes
- ◆ Coordinates the Agency's recognition and mentoring program
- ◆ 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

Office of Financial Management

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

LEGISLATIVE AND LOCAL GOVERNMENT SERVICES

- ◆ Assists the Governor, legislative and support groups
- ◆ Assists in determining fiscal impacts of proposed legislation
- ◆ Performs liaison work with the General Assembly
- ◆ Drafts and monitors legislation and regulations
- ◆ Prepares research studies on various tax issues
- ◆ Assists counties and municipalities with gross sales information for business license purposes, local option sales tax, capital project sales tax, transportation sales tax, school district sales tax and accommodations tax
- ◆ 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 media
- ◆ Handles all media contact, news releases and press conferences
- ◆ Publishes taxpayer education and informational publications
- ◆ Serves as liaison to the Board of Economic Advisors
- ◆ Prepares classifications of counties for purposes of various credits and incentives
- ◆ Handles Freedom of Information requests

Local Government Services

- ◆ 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 Manual used by the counties to value all cars, trucks, boats, airplanes, motorcycles and other vehicles
- ◆ 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 recently passes 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

OFFICE OPERATIONS

Revenue Operations

- ◆ Receives and processes all paper returns and payments submitted to the Department
- ◆ Prepares daily bank deposits for the Agency
- ◆ 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 the retention period has expired
- ◆ Responds to all requests for copies of returns by taxpayers and their representatives
- ◆ Researches records for subpoena requests
- ◆ Administers the bad check processing program
- ◆ Administers electronic return filing and payment programs within the Department
- ◆ Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations
- ◆ Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for several of the taxes administered by the Department

Tax Resolution and Services

- ◆ Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration (BTR) database
- ◆ Administers the withholding Job Development Credit program
- ◆ Administers the 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 and proposes and monitors legislation
- ◆ Responds to taxpayers' and stakeholders' tax questions

INFORMATION RESOURCE MANAGEMENT

- ◆ Coordinates information technology direction for the Agency, ensuring technology investments are driven by the primary Agency goals and objectives
- ◆ Provides consultation to Agency stakeholders on effective utilization of technology and deployment opportunities
- ◆ Researches, designs, implements and supports the Agency application systems including those supporting Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources, and Management Support
- ◆ Administers the South Carolina Business One-Stop Program (SCBOS) including customer service, marketing and technical systems support
- ◆ 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 and software in conjunction with the Division of State Information Technology
- ◆ Designs, implements and supports the Agency's computerized processing functions
- ◆ Supports computer tax audits as requested
- ◆ Maintains voice and data networks in conjunction with the Division of State Information Technology
- ◆ Produces statistical, financial and management reports
- ◆ Designs, develops and ensures production of all forms, including vendor forms
- ◆ Analyzes impact of new tax legislation on Agency application systems and processes 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 and investments
- ◆ Maintains sound fiscal and personnel planning and management 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 meeting 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

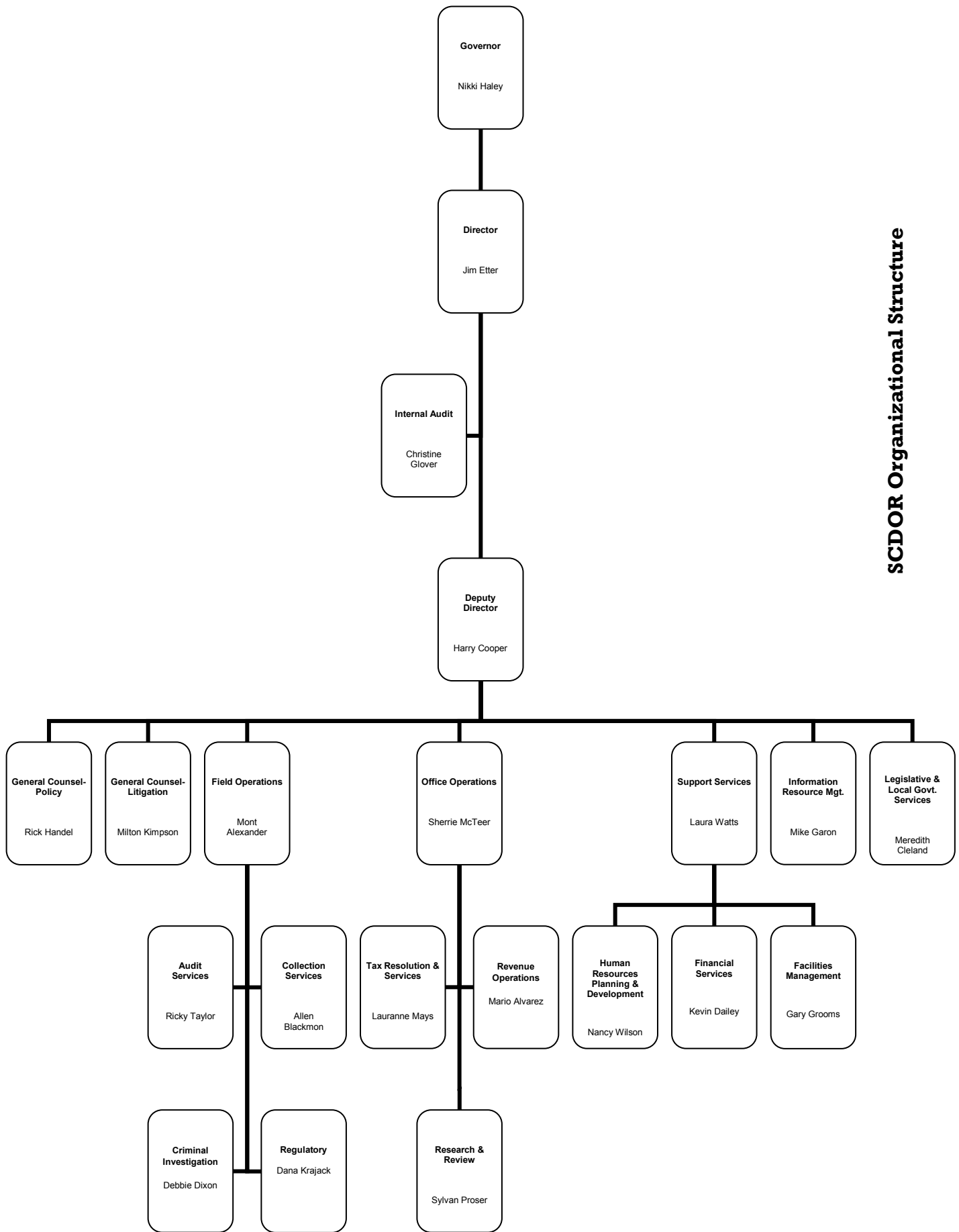
GENERAL COUNSEL

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

Policy

- ◆ Prepares, recommends and disseminates advisory opinions (revenue rulings, revenue procedures and private letter rulings) and information letters
- ◆ Drafts and analyzes revenue laws and comments on proposed legislation
- ◆ Analyses, 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 the Department's employees, taxpayer representatives and other agencies



SCDOR Organizational Structure

Taxpayer 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 and 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:

Charleston Service Center:

1 S. Park Circle
Suite 100
Charleston, S.C. 29407
Phone: 843-852-3600
Fax: 843-556-1780

Columbia Main Office:

301 Gervais Street
P.O. Box 125
Columbia, S.C. 29214
Phone: 803-898-5000
Fax: 803-898-5822

Florence Service Center:

1452 West Evans Street
P.O. Box 5418
Florence, S.C. 29502
Phone: 843-661-4850
Fax: 843-662-4876

Greenville Service Center:

545 N. Pleasantburg Dr.
Greenville, S.C. 29607
Phone: 864-241-1200
Fax: 864-232-5008

Myrtle Beach Service Center:

2050 Corporate Center
Suite 200
Myrtle Beach, S.C. 29577
Phone: 843-839-2960
Fax: 843-839-2964

Rock Hill Service Center:

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 with a DOR representative:

AIKEN

County Council Building
736 Richland Avenue West
803-649-9920

ANDERSON

107 South Main Street
Room 111
864-260-4347

BARNWELL

Barnwell County Annex Building
803-541-1031

BENNETTSVILLE

SC Department of Motor Vehicles
Highway 9 West
843-454-9272

CAMDEN

Kershaw County Administration Building
Room 190
515 Walnut Street
803-425-1500

CHESTER

Chester County Courthouse
140 Main Street
803-581-6268

DILLON

Disaster Preparedness
205 West Howard Street
843-774-1414

GAFFNEY

Cherokee County Administration Building
210 N. Limestone Street
864-487-2766

GEORGETOWN

County Courthouse/County Delegations Office
715 Prince Street
843-546-2043

GREENWOOD

233 Park Plaza
864-943-1545

KINGSTREE

County Courthouse
843-355-9321

LANCASTER

Clemson Ext. Building
107 S. French Street
803-283-2169

LAURENS

Laurens County Judicial & Services Complex
100 Hillcrest Square
864-270-6294

MCCORMICK

McCormick County Courthouse
864-465-2195 ext. 2931

ORANGEBURG

Orangeburg County Annex Building
803-533-5885

SUMTER

115 Harvin Street
Room 609
803-773-7812

UNION

Old Jail Building
210 West Main Street
864-270-6294

WALHALLA

60 Short Street
864-638-4238

Revenue and Expenditure Data



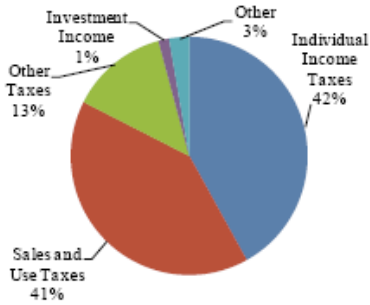
SC General Funding

South Carolina General Fund Revenues and Expenditures FY 2008 - 2009

According to the Comptroller General of the state of South Carolina, General Fund Budgeted Collections totaled: \$ 5,544,173,000 for fiscal year 2008-2009. The Department of Revenue (DOR) collected 93.6% of this amount. The following charts depict the sources of General Fund Revenues and the services that the dollars were spent on.

General Fund Sources of Revenue (Budgetary)

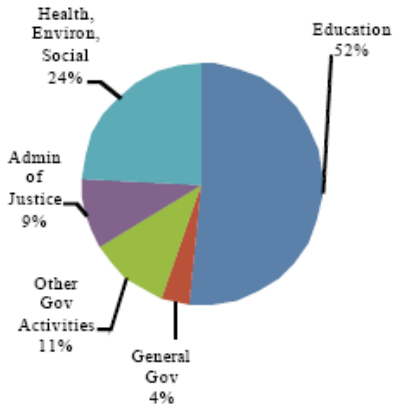
2009 REVENUES BY SOURCE



Revenues by Source (Expressed in Thousands)	2008	2009
Individual Income Taxes	\$ 2,863,839	\$ 2,326,707
Sales and Use Taxes	2,463,275	2,247,876
Other Taxes	808,699	740,134
Investment Income	123,633	79,560
Other	132,948	149,896
Total Revenues	\$ 6,392,394	\$ 5,544,173

General Fund Functional Expenditures (Budgetary)

2009 EXPENITURES BY FUNCTION



Expenditures by Function (Expressed in Thousands)	2008	2009
General Government	\$ 330,223	\$ 216,362
Health, Environment, Social	1,772,952	1,398,460
Education (K-12)	3,513,782	2,971,831
Administration of Justice	626,679	539,497
Other Governmental Activities	793,664	621,765
Transfers Out	111,821	—
Total Expenditures and Transfers	\$ 7,149,121	\$ 5,747,915

Source: Comptroller General of the State of South Carolina: A Report to Our Citizens FY 2009

Fiscal Year Revenue

Fiscal Year Revenue Collections by Type

REVENUE SOURCE	FY 2007-08	FY 2008-09	DIFFERENCE	CHANGE
SALES AND USE TAX	\$2,469,165,167	\$2,257,738,338	(\$211,426,829)	-8.56%
CASUAL EXCISE TAX	\$21,362,035	\$17,059,578	(\$4,302,457)	-20.14%
INDIVIDUAL INCOME TAX (NET)	\$2,865,894,974	\$2,321,282,168	(\$544,612,806)	-19.00%
CORPORATION INCOME TAX (NET)	\$268,643,839	\$207,178,852	(\$61,464,987)	-22.88%
SUBTOTAL-GENERAL FUND REVENUES	\$5,625,066,015	\$4,803,258,936	(\$821,807,079)	-14.61%
ABL FOOD MANUFACTURERS LICENSE	\$0	\$0	\$0	0%
ADMISSIONS	\$24,600,857	\$23,815,874	(\$784,983)	-3.19%
AIRCRAFT TAX	\$6,145,104	\$6,260,566	\$115,462	1.88%
ALCOHOLIC LIQUORS TAX	\$55,998,098	\$57,649,110	\$1,651,012	2.95%
BANK TAX	\$19,313,042	\$8,493,851	(\$10,819,191)	-56.02%
BEER AND WINE TAX	\$101,002,910	\$100,391,806	(\$611,104)	-0.61%
BINGO TAX	\$2,982,842	\$3,612,582	\$629,740	21.11%
BUSINESS LICENSE TAX	\$31,182,889	\$30,330,491	(\$852,398)	-2.73%
COIN OPERATED DEVICES TAX	\$1,597,573	\$2,134,238	\$536,665	33.59%
CONTROLLED SUBSTANCE TAX	\$214	\$149	(\$65)	-30.54%
CORPORATION LICENSE TAX	\$74,406,043	\$80,987,746	\$6,581,703	8.85%
DEPT REVENUE-U PROP D&I/RENT CAR	\$2,482,424	\$2,237,835	(\$244,590)	-9.85%
DEED RECORDING FEE	\$44,898,613	\$25,756,706	(\$19,141,907)	-42.63%
ELECTRIC POWER TAX	\$27,874,092	\$27,664,576	(\$209,516)	-0.75%
ESTATE TAX	\$343,510	\$152,850	(\$190,660)	-55.50%
PETROLEUM INSPECTION FEE	\$9,077,804	\$8,589,512	(\$488,292)	-5.38%
PRIVATE CAR LINES TAX	\$3,595,122	\$3,733,905	\$138,783	3.86%
RETAILER'S LICENSE TAX	\$847,161	\$795,742	(\$51,419)	-6.07%
SAVINGS AND LOAN ASSOC TAX	\$3,356,902	\$3,815,836	\$458,934	13.67%
WINE SHIPPERS LICENSE	\$19,450	\$110,752	\$91,302	469.42%
SUBTOTAL-ALL OTHER REVENUES	\$409,724,651	\$386,534,127	(\$23,190,524)	-5.66%
GENERAL FUND REVENUES	\$6,034,790,666	\$5,189,793,063	(\$844,997,603)	-14.00%
ACCOMODATIONS TAX – COUNTIES	\$45,409,248	\$41,847,565	(\$3,561,683)	-7.84%
ADMISSIONS TAX – COUNTIES	\$1,307,991	\$843,197	(\$464,794)	-35.53%
ADMISSIONS TAX-WILDLIFE RESERVE	\$35,383	\$37,820	\$2,437	6.89%
ADMISSIONS TAX – COMMERCE	\$1,546,995	\$1,331,981	(\$215,014)	-13.90%

Fiscal Year Revenue Collections by Type

REVENUE SOURCE	FY 2007-08	FY 2008-09	DIFFERENCE	CHANGE
ADMISSION TAX – SC FILM COMMISSION	\$6,369,143	\$6,435,117	\$65,974	1.04%
ALCOHOL BEVERAGE LIC. LOCAL GOV	\$4,080,268	\$4,012,360	(\$67,908)	-1.66%
BINGO TAX DIVISION ON AGING	\$1,548,000	\$1,548,000	\$0	0.00%
BINGO TAX PRT	\$1,082,966	\$840,958	(\$242,008)	-22.35%
BINGO TAX CHARITIES	\$1,765,224	\$31,189	(\$1,734,035)	-98.23%
CASUAL EXCISE EXPEND WILDLIFE	\$137,131	\$55,588	(\$81,543)	-59.46%
CATAWBA TRIBAL TAX	\$167,123	\$125,271	(\$41,852)	-25.04%
COD SLED FEES	\$330,761	\$465,762	\$135,001	40.82%
COMMERCIAL NUCLEAR WASTE	\$9,790,883	\$14,475,660	\$4,684,777	47.85%
DOCUMENTARY HERT.LAND TR./ST.HOU	\$32,925,650	\$18,888,251	(\$14,037,399)	-42.63%
DRYCLEANING FACILITY FEES	\$1,443,041	\$1,264,324	(\$178,717)	-12.38%
EDUCATION IMPROVEMENT FUND	\$610,024,307	\$570,541,543	(\$39,482,764)	-6.47%
ENVIRONMENTAL IMPACT FEE DHEC	\$18,009,653	\$17,227,629	(\$782,024)	-4.34%
ESTATE TAX PROBATE JUDGES	\$7,157	\$5,465	(\$1,693)	-23.65%
FOREST RENEWAL TAX FORESTRY COMM	\$863,594	\$755,590	(\$108,004)	-12.51%
GASOLINE HIGHWAY WILDLIFE	\$534,151,455	\$514,748,462	(\$19,402,993)	-3.63%
HOMESTEAD EXEMPTION FUND	\$371,343,793	\$522,575,626	\$151,231,833	40.73%
INDIGENT CARE FUND	\$259,276,510	\$263,312,204	\$4,035,694	1.56%
LOCAL OPTION, CAPTIAL PROJECT, TRANS, SCHOOL DISTRICT TAX	\$551,870,281	\$542,405,147	(\$9,465,134)	-1.72%
LIQUOR BY THE DRINK EXCISE TAX	\$1,812,039	\$1,746,939	(\$65,100)	-3.59%
MOTOR CARRIER PROPERTY TAX	\$23,072,366	\$20,039,356	(\$3,033,010)	-13.15%
PUBLIC UTILITY ASSESSMENTS	\$10,677,742	\$10,684,967	\$7,225	0.07%
SALES TAX AVIATION COMMERCE	\$2,633,121	\$2,392,809	(\$240,312)	-9.13%
SOLID WASTE MANAGEMENT TAX	\$9,442,997	\$8,386,294	(\$1,056,703)	-11.19%
CHARLESTON RE-DEV AUTH	\$4,757,029	\$4,436,627	(\$320,402)	-6.74%
911 ACCESS	\$21,406,367	\$22,915,377	\$1,509,010	7.05%
SLED INSPECTION FEES	\$2,212,345	\$2,477,899	\$265,554	12.00%
STATE RURAL INFRASTRUCTURE FUND	\$15,089,065	\$17,044,995	\$1,955,930	12.96%
PROPERTY TAX RELIEF INCOME	\$463,935,414	\$485,637,250	\$21,701,836	4.68%
PROPERTY TAX RELIEF CORP	\$43,910,917	\$42,067,028	(\$1,843,889)	-4.20%
ALLOCATED FUNDS	\$3,052,435,959	\$3,141,604,249	\$89,168,290	2.92%
TOTAL REVENUE COLLECTIONS	\$9,087,226,625	\$8,331,397,312	(\$755,829,313)	-8.32%
REFUNDS				
INDIVIDUAL INCOME REFUNDS	\$1,341,456,122	\$1,469,290,084	\$127,833,962	9.53%
CORPORATION INCOME REFUNDS	\$37,238,977	\$59,164,230	\$21,925,253	58.88%

Note: All figures on report reflect totals on DOR's Taxpayer Accounting System and have not been reconciled to CG's official year-end figures.

Taxes Administered by DOR



Income Tax

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

You may be required to file a South Carolina income tax return if you earn income in South Carolina and are required to file a federal return. Even if you are not required to file a federal return and you have taxes withheld from your wages, you should file a state income tax return in order to obtain a refund.

For calendar year taxpayers, individual income tax returns are due on April 15 of each year. Taxpayers who file electronically may file and pay income taxes by May 1.

Estimated Individual Income Tax Payments

Declaration of estimated tax is the method you use to pay tax on income that is not subject to withholding. It would include income from self-employment, interest, dividends, alimony, rent, capital gains and prizes. You may also have to pay estimated tax if enough tax is not being withheld from your salary, pension or other income. Generally you should make estimated tax payments if your estimated tax liability will be \$100 or more.

If your estimated tax liability will exceed \$100, you must pay in at least 90% of the tax to be shown on your current income tax return or 100% of the tax shown on your last year's income tax return, whichever is less. The 100% rule is modified to be 110% of last year's tax liability for an individual

with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year. Estimated tax payments are due April 15, June 15, September 15 and January 15 for calendar year taxpayers.

The following charts provide:

- ◆ State Comparison of Individual Income Taxes
- ◆ Individual Income Tax Returns by County
- ◆ Individual Income Tax Returns by Tax Liability
- ◆ Individual Income Tax Returns by Income Class
- ◆ Individual Income Tax Return Statistics
- ◆ Individual Income Tax Contributions
- ◆ Individual Income Tax Credits
- ◆ Debt Setoff Collections

INDIVIDUAL INCOME TAX

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	3% to 7%
Distribution:	State General Fund
FY 08-09 Collections:	\$2,321,282,168

Please note that the FY 08-09 Collections represented in this section are the Actual Net Collection of Refunds for this tax type.

State Comparison of Individual Income Taxes

Calendar Year 2008

State	Federal Deductibility	Tax Rates (%)	Number of Brackets	Standard Deduction		Personal Exemptions (b)	
				Single	Joint	Single	Dependents
Alabama (x)	Yes	2.00 - 5.00	3.00	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	None	n.a	n.a	n.a	n.a
Arizona	No	2.59 - 4.54	5.00	\$4,521 (n)	\$9,042 (n)	\$2,100	\$2,100
Arkansas (x)	No	1.00 - 7.00	6.00	\$2,000	\$4,000	\$23 (c)	\$23 (c)
California	No	1.25 - 10.55	7.00	\$3,692 (n)	\$7,384 (n)	\$99 (c)(n)	\$309 (c)(n)
Colorado	No	4.63	1.00	n.a	n.a	n.a	n.a
Conn.	No	3.00 - 6.50	3.00	n.a	n.a	\$13,000 (d)	\$0
Delaware (x)	No	2.20 - 5.50	5.00	\$3,250	\$6,500	\$110 (c)	\$110 (c)
Florida	No	None	None	n.a	n.a	n.a	n.a
Georgia	No	1.00 - 6.00	6.00	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii	No	1.40 - 11.00	12.00	\$2,000	\$4,000	\$1,040	\$1,040
Idaho	No	1.60 - 7.80	8.00	\$5,450 (o)	\$10,900 (o)	\$3,500	\$3,500
Illinois	No	3.00	1.00	n.a	n.a	\$2,000	\$2,000
Indiana (x)	No	3.40	1.00	n.a	n.a	\$1,000	\$2,500 (g)
Iowa (x)	Yes	0.36 - 8.98	9.00	\$1,750 (n)	\$4,310 (n)	\$40 (c)	\$40 (c)
Kansas	No	3.50 - 6.45	3.00	\$5,450	\$10,900	\$2,250	\$2,250
Kentucky (x)	No	2.00 - 6.00	6.00	\$2,100 (n)	\$2,100 (n)	\$20 (c)	\$20 (c)
Louisiana	Yes	2.00 - 6.00	3.00	n.a.	n.a.	\$4,500 (j)	\$1,000
Maine	No	2.00 - 8.50	4.00	\$5,450 (n)	\$9,100 (n)	\$2,850	\$2,850
Maryland (x)	No	2.00 - 6.25	8.00	\$2,000 (k)	\$4,000 (k)	\$3,200	\$3,200
Mass.	No	5.30 & 12.00	2.00	n.a.	n.a.	\$4,400	\$1,000
Michigan (x)	No	4.35	1.00	n.a.	n.a.	\$3,500 (o)	\$3,500 (o) (q)
Minn.	No	5.35 - 7.85	3.00	\$5,450 (o)	\$10,900 (o)	\$3,500 (o)	\$3,500 (o)
Mississippi	No	3.00 - 5.00	3.00	\$2,300	\$4,600	\$6,000	\$1,500
Missouri (x)	Yes (p)	1.50 - 6.00	10.00	\$5,450 (o)	\$10,900 (o)	\$2,100	\$1,200
Montana	Yes (r)	1.00 - 6.90	7.00	\$4,010 (n)	\$8,020 (n)	\$2,140 (n)	\$2,140 (n)
Nebraska	No	2.56 - 6.84	4.00	\$5,450 (n)	\$10,900 (n)	\$106 (c)	\$106 (c)
Nevada	No	None	None	n.a	n.a	n.a	n.a
New Hampshire	No	5.00	1.00	\$2,400	\$4,800	n.a.	n.a.
New Jersey (x)	No	1.40 - 10.75	8.00	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.70 - 4.90	4.00	\$5,450 (o)	\$10,900 (o)	\$3,500 (o)	\$3,500 (o)
New York (x)	No	4.00 - 8.97	7.00	\$7,500	\$15,000	n.a.	\$1,000
North Carolina	No	6% > \$0		\$3,000	\$6,000	(l)	(l)
North Dakota	No	1.84 - 4.86	5.00	\$5,450 (o)	\$10,900 (o)	\$3,500 (o)	\$3,500 (o)
Ohio (x)	No	0.587 - 5.925	9.00	n.a	n.a	\$1,450 (e) (n)	\$1,450 (e) (n)
Oklahoma	No	0.50 - 5.50	7.00	\$4,250	\$8,500	\$1,000	\$1,000
Oregon (x)	Yes (t)	5.00 - 11.00	5.00	\$1,865 (n)	\$3,735 (n)	\$169 (c)(n)	\$169 (c)(n)
Penn. (x)	No	3.07	1.00	n.a	n.a	n.a	n.a
Rhode Island	No	3.75 - 9.90	5.00	\$5,450 (o)	\$9,100	\$3,500 (o)	\$3,500 (o)
South Carolina	No	0.00 - 7.00	6.00	\$5,450 (o)	\$10,900 (o)	\$3,500 (o)	\$3,500 (o)
South Dakota	No	None	None	n.a	n.a	n.a	n.a
Tennessee	No	6.00	1.00	n.a	n.a	\$1,250	n.a
Texas	No	None	None	n.a	n.a	n.a	n.a
Utah	No	5.00	1.00	(v)	(v)	\$2,625 (m)	\$2,625 (m)
Vermont	No	3.55 - 9.40	5.00	\$5,450 (o)	\$10,900 (o)	\$3,500 (o)	\$3,500 (o)
Virginia	No	2.00 - 5.75	4.00	\$3,000	\$6,000	\$930	\$930
Washington	No	None	None	n.a	n.a	n.a	n.a
West Virginia	No	3.00 - 6.50	5.00	n.a	n.a	\$2,000	\$2,000
Wisconsin	No	4.60 - 7.75	5.00	\$8,960 (h)	\$16,140 (h)	\$700	\$700
Wyoming	No	None	None	n.a	n.a	n.a	n.a
D.C.	No	4.00 - 8.50	3.00	\$4,200	\$4,200	\$1,750	\$1,750

Source: Tax Foundation 2008

State Comparison of Individual Income Taxes Calendar Year 2008

Footnotes:

- (a) Applies to single taxpayers and married people filing separately. Some states increase bracket widths for joint filers. See note (s)
- (b) Married joint filers generally receive double the single exemption.
- (c) Tax Credit.
- (d) Maximum equals \$13,500. Value decreases as income increases. There is a \$1,000 reduction in the exemption for every \$1,000 of CT AGI over \$27,000.
- (e) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount. Called the Grocery Credit in Idaho.
- (f) Applies to interest and dividend income only.
- (g) \$2,500 exemption is for each dependent child. If the dependent is not the taxpayer's child the exemption is \$1,000.
- (h) Deduction phases out to zero for single filers at \$87,500 and joint filers at \$99,736.
- (i) Rates apply to regular tax table. A special tax table is available for low income taxpayers that reduces their tax payments.
- (j) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (k) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of households filers and qualifying widowers earning more than \$26,667.
- (l) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. Filers must make an adjustment on the North Carolina return for the with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,000 to their taxable income. If the filer's income is over the applicable threshold \$1,500 must be added to their taxable income.
- (m) Three-quarters of the federal exemption.
- (n) Values adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the tax year in question. Idaho, Montana, and South Carolina brackets apply to tax year 2008. All other brackets listed are for tax year 2009.
- (o) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.
- (p) Federal tax deduction limited to \$5,000 or \$10,000.
- (q) Additional \$600 exemption per dependent under 18 years old.
- (r) Available only if itemizing deductions.
- (s) Some states effectively double the bracket widths for joint filers (AL, AZ, CT, HI, ID, KS, LA, ME, NE, OR). CA doubles all bracket widths except the \$1,000,000 bracket. Some states increase, but don't double, all or some bracket widths for joint filers (GA, MN, NM, NC, ND, NY, OK, RI, VT, WI). Some states do not adjust their brackets for joint filers (AR, DE, IA, KY, MS, MO, MT, OH, SC, VA, WV, DC). Of these states, some permit married couples to file separately to avoid a marriage penalty, and some allow joint filers to make an adjustment to reduce their tax after it is calculated. MD decreases some of its bracket widths and increases others. NJ adds a 2.45% rate and doubles some bracket widths.
- (t) Deduction limited to no more than \$5,600.
- (u) Taxpayers calculate tax under a flat tax system and pay the lesser of the liability. The flat tax applies to all types of income with no exemptions or deductions and treats capital income as wages. The flat tax rates are 7.5 percent for 2007; 7 percent for 2008; 6.5 percent for 2009; 6 percent for 2010; and 5.5 percent for 2011 and beyond.
- (v) The standard deductions is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above \$12,000 of AGI (\$24,000 for married couples). For 2008 the federal standard deduction is \$5,450 for single filers and \$10,900 for joint filers.
- (w) The 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes. Taxpayers have the choice of paying an optional higher rate of 5.85%.
- (x) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for all counties and cities, weighted by total personal income within each jurisdiction, is: 0.19% in Alabama; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa.
- (y) California added 0.25% to each income tax rate in Feb. 2009 as a result of the 2009 budget agreement; the new rates are retroactive to January 1, 2009 and expiring on December 31, 2010.
- (z) Hawaii added three new income tax brackets (9%, 10%, and 11%) in May 2009, retroactive to January 1, 2009.
- (aa) Maine's individual income tax rates are scheduled to change in 2010. Effective January 1, 2010 the existing rates are repealed and replaced with two rates: 6.5% on income up to \$250K, and 6.85% on income over \$250K.
- (bb) New York added two income tax brackets (7.85% and 8.97%), retroactive to January 1, 2009. The new rates are in effect for 3 years.
- (cc) The Vermont legislature reduced each of the income tax rates in the 2009 session, retroactive to January 1, 2009.
- (dd) New Jersey added three new rates on income over \$400,000 that will apply only to tax year 2009. After 2009, the tax rates will revert to their previous structure of 6.37% on income over \$75,000 and 8.97% on income over \$500,000.
- (ee) Oregon added two income tax rates (10.8% on income over \$125K and 11% on income over \$250K) that apply to tax years beginning on or after January 1, 2009, and before January 1, 2012. On January 1, 2012, the 10.8% rate will be reduced to 9.9% and the 11% will be eliminated.
- (ff) Wisconsin added one new rate in June 2009, retroactive to January 1, 2009: 7.75% on income over \$225K.
- (gg) North Dakota reduced all income tax rates in May 2009, retroactive to January 1, 2009.
- (hh) The Delaware legislature increased the top income tax rate from 5.95% to 6.95% in July 2009, retroactive to January 1, 2009.
- (ii) Enacted Sept. 8, 2009, retroactive to January 1, 2009

Individual Income Tax Returns by County Calendar Year 2008

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,856	21,430	\$165,977,199	\$9,047,014
Aiken	63,899	134,805	\$1,682,025,481	\$84,740,632
Allendale	3,503	7,462	\$45,600,254	\$2,559,588
Anderson	72,004	154,747	\$1,616,903,707	\$94,920,127
Bamberg	5,520	11,801	\$88,398,206	\$5,741,217
Barnwell	8,399	18,087	\$154,815,782	\$8,543,027
Beaufort	63,404	131,997	\$1,940,609,930	\$115,240,253
Berkeley	64,508	134,570	\$1,486,841,919	\$84,070,678
Calhoun	4,988	10,316	\$102,056,301	\$6,046,642
Charleston	157,544	300,944	\$4,991,824,462	\$307,872,071
Cherokee	20,515	44,710	\$375,524,910	\$19,250,373
Chester	12,964	27,553	\$229,174,366	\$11,129,782
Chesterfield	16,708	35,967	\$279,142,638	\$13,365,851
Clarendon	12,146	25,516	\$174,656,169	\$9,766,518
Colleton	15,903	33,749	\$252,134,329	\$14,122,292
Darlington	26,711	56,398	\$545,781,523	\$31,450,819
Dillon	12,160	26,431	\$164,682,675	\$8,758,167
Dorchester	52,214	111,235	\$1,288,485,220	\$74,773,618
Edgefield	7,553	16,315	\$163,899,431	\$7,697,321
Fairfield	9,166	18,722	\$159,051,684	\$8,534,267
Florence	56,544	119,253	\$1,327,864,082	\$79,236,546
Georgetown	25,527	52,465	\$619,953,460	\$36,746,833
Greenville	191,553	409,408	\$5,892,763,809	\$361,816,752
Greenwood	27,853	60,802	\$585,582,537	\$33,970,464
Hampton	7,825	17,127	\$138,075,513	\$7,832,428
Horry	117,313	230,229	\$2,243,084,295	\$129,524,438
Jasper	7,096	15,695	\$110,283,340	\$5,294,399
Kershaw	25,539	54,356	\$571,334,557	\$32,913,112
Lancaster	27,448	59,838	\$598,872,767	\$24,570,129
Laurens	24,599	52,769	\$435,190,317	\$24,282,623
Lee	6,367	13,325	\$83,660,060	\$4,507,596
Lexington	106,993	223,704	\$3,011,985,512	\$180,668,750
McCormick	4,070	8,123	\$66,406,180	\$3,008,395
Marion	13,068	27,283	\$171,300,286	\$9,217,586
Marlboro	10,375	21,831	\$132,521,190	\$6,249,940
Newberry	16,015	35,197	\$307,560,241	\$17,505,468
Oconee	29,750	62,499	\$736,345,418	\$41,555,632
Orangeburg	36,935	76,103	\$608,218,336	\$34,299,986
Pickens	45,108	95,659	\$1,085,820,530	\$62,870,631
Richland	154,154	304,056	\$4,409,721,723	\$270,459,417
Saluda	6,803	15,163	\$116,542,788	\$6,226,289
Spartanburg	114,707	247,669	\$2,858,223,067	\$168,231,425
Sumter	40,289	86,170	\$736,328,868	\$42,791,577
Union	11,713	24,399	\$183,544,822	\$9,618,827
Williamsburg	12,815	27,124	\$169,071,994	\$9,150,538
York	90,840	197,833	\$2,746,273,384	\$101,696,347
Out of Country	2,542	3,672	\$65,954,899	\$4,081,429
Out of State	213,687	470,147	\$3,909,261,578	\$232,758,654
Unknown	705	1556	\$41,680,793	\$3,045,539
Total	2,067,898	4,336,210	\$49,871,012,532	\$2,861,762,007

Individual Income Tax Returns by Tax Liability				
Calendar Year 2008				
Tax Liability	Number of Returns	Percent of Total	State Income Tax Liability	Percent of Total
\$0.00	857,316	41.45%	(7,455,075)	0.26%
\$0.01-\$25	40,479	1.95%	500,012	0.01%
\$26-\$50	35,031	1.69%	1,291,956	0.04%
\$51-\$75	34,374	1.66%	2,119,158	0.07%
\$76-\$100	25,741	1.24%	2,220,136	0.07%
\$101-\$125	24,731	1.19%	2,767,940	0.09%
\$126-\$150	23,600	1.14%	3,250,354	0.11%
\$151-\$200	41,968	2.02%	7,337,163	0.25%
\$201-\$250	34,011	1.64%	7,690,870	0.26%
\$251-\$300	31,880	1.54%	8,795,871	0.30%
\$301-\$400	52,170	2.52%	18,199,792	0.63%
\$401-\$500	45,352	2.19%	20,318,153	0.71%
\$501-\$600	37,977	1.83%	20,785,217	0.72%
\$601-\$700	38,140	1.84%	24,742,061	0.86%
\$701-\$800	34,111	1.64%	25,579,043	0.89%
\$801-\$900	32,299	1.56%	27,403,373	0.96%
\$901-\$1,000	32,104	1.55%	30,473,056	1.06%
\$1,001-\$1,250	70,459	3.40%	79,052,333	2.76%
\$1,251-\$1,500	63,237	3.05%	86,688,720	3.03%
\$1,501-\$2,000	101,783	4.92%	176,739,792	6.19%
\$2,001-\$2,500	78,982	3.81%	176,731,076	6.19%
\$2,501-\$3,000	61,902	2.99%	169,570,822	5.94%
\$3,001-\$4,000	89,207	4.31%	308,652,994	10.81%
\$4,001-\$5,000	56,601	2.73%	252,389,157	8.84%
\$5,001-\$7,500	65,539	3.16%	394,857,996	13.83%
\$7,501-\$9,999	24,390	1.17%	209,106,147	7.32%
OVER \$10,000	34,514	1.66%	804,498,815	28.18%
Total	2,067,898	100%	\$2,854,306,932	100%

Individual Income Tax Returns by Income Class Calendar Year 2008

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits (as claimed)	State Tax Liability (tax credits)	State Tax Liability (as allowed)
\$0	666,364	1,387,137	(48,245,477)	32,370,118	5,669,651	26,700,467	30,526,597
\$1-\$1,000	70,602	129,550	32,754,788	769,199	428,134	341,065	738,657
\$1,001-\$2,000	55,102	101,353	81,998,350	663,905	450,325	213,580	631,398
\$2,001-\$3,000	49,285	92,225	122,739,088	864,227	502,835	361,392	817,749
\$3,001-\$4,000	44,560	84,241	155,596,908	1,923,949	555,520	1,368,429	1,757,661
\$4,001-\$5,000	41,917	80,212	188,397,869	3,227,901	596,255	2,631,646	2,943,480
\$5,001-\$6,000	39,475	75,662	217,025,532	4,215,863	662,245	3,553,618	3,802,198
\$6,001-\$7,000	37,831	72,541	245,694,772	5,756,284	714,970	5,041,314	5,224,434
\$7,001-\$8,000	36,126	69,604	270,786,293	6,954,145	745,847	6,208,298	6,332,399
\$8,001-\$9,000	34,822	66,780	295,863,818	8,028,322	803,486	7,224,836	7,300,901
\$9,001-\$10,000	33,649	64,304	319,437,242	9,631,898	833,619	8,798,279	8,854,640
\$10,001-\$11,000	31,997	61,115	335,906,370	11,011,769	890,069	10,121,700	10,158,717
\$11,001-\$12,001	30,971	58,960	356,037,674	12,393,899	944,109	11,449,790	11,475,475
\$12,001-\$13,000	29,431	56,455	367,764,702	13,470,049	1,000,025	12,470,024	12,486,525
\$13,001-\$14,000	28,197	53,636	380,586,946	14,864,249	1,080,888	13,783,361	13,801,208
\$14,001-\$15,000	26,960	51,112	390,847,574	15,943,556	1,058,200	14,885,356	14,896,692
\$15,001-\$20,000	120,325	227,958	2,096,024,421	95,776,868	5,983,704	89,793,164	89,844,691
\$20,001-\$25,000	100,430	193,198	2,252,148,860	115,669,777	7,187,793	108,481,984	108,529,998
\$25,001-\$35,000	153,376	312,333	4,552,732,340	256,056,113	16,908,588	239,147,525	239,235,043
\$35,001-\$50,000	150,179	342,365	6,293,583,315	380,854,455	28,316,780	352,537,675	352,682,490
\$50,001-\$75,000	140,736	357,481	8,583,005,243	547,495,713	44,519,987	502,975,726	503,216,152

Individual Income Tax Returns by Income Class Calendar Year 2008

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits (as claimed)	State Tax Liability (tax credits)	State Tax Liability (as allowed)
\$75,001-\$100,000	64,773	174,437	5,562,819,552	369,819,174	29,841,842	339,977,332	340,104,625
\$100,001-\$150,000	46,352	126,735	5,551,522,010	380,984,389	30,921,663	350,062,726	350,163,069
\$150,001-\$200,000	14,677	40,745	2,510,597,002	178,484,308	13,337,295	165,147,013	165,173,320
\$200,001-\$350,000	12,637	35,904	3,233,357,270	236,325,379	17,377,147	218,948,232	218,960,622
\$350,001-\$500,000	3,475	10,042	1,431,125,349	106,573,835	8,013,694	98,560,141	98,562,654
\$500,001-\$750,000	1,978	5,621	1,194,425,103	89,577,478	6,788,263	82,789,215	82,807,478
Over- \$750,000	1,671	4,504	2,896,479,618	211,982,473	31,249,429	180,733,044	180,733,134
Total	2,067,898	4,336,210	\$49,871,012,532	\$3,111,689,295	\$257,382,363	\$2,854,306,932	\$2,861,762,007
* Credits are nonrefundable							

Individual Income Tax Return Statistics

Calendar Year 2008

All Returns Processed:

Filing Status	Short Form	Long Form	Short / Long Form Amended	Total
Single	171,012	704,776	13,169	888,957
Head of Household	102,302	318,698	7,714	428,714
Married, Filing Jointly	44,919	821,148	26,027	892,094
Married, Filing Separately	8,706	54,757	1,388	64,851
Widow/Widower	133	1,259	54	1,446
Total	327,072	1,900,638	48,352	2,276,062

Refund Returns:

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Short Form	290,113	\$124,155,139	\$428
Long Form	1,455,236	\$162,594,494	\$114
Short/Long Form Amended	23,838	\$17,737,537	\$744
Total	1,769,187	\$304,487,170	\$714

Footnote: * Before Debt Offset

Individual Income Tax Contributions

Calendar Year 2008

Type of Contribution	Number of Returns	Amount
Children's Trust	3,082	\$36,965
Conservation Bank	1,323	\$15,782
Dare Fund	0	0
Eldercare Trust	2,347	25,906
Financial Literacy	896	5,381
First Steps	1,606	20,163
Gift of Life Trust	1,243	9,386
Heritage	945	6,652
Litter	1,436	9,105
Military Relief	3,087	44,681
Public Ed	2,790	36,698
SCLEA	1,832	19,051
State Parks	3,762	43,763
Veterans Trust	2,538	27,755
Wildlife	4,605	55,287
Total Contributions	31,492	\$356,575
Use Tax Collections Reported on SC 1040	11,884	\$940,536

Individual Income Tax Credits

Calendar Year 2008

CREDIT CLAIMED	TOTAL NUMBER OF CREDITS	TOTAL AMOUNT OF CREDITS
ADDITIONAL FAMILY INDEP	12	\$15,670
ALTERNATIVE MOTOR	202	119,080
APPRENTICESHIP CREDIT	13	55,345
BASE CLOSURE CREDIT	-	-
BIODIESEL MOTOR FUEL	9	472,011
CELLULOSIC ETHANOL	5	3,933
CERTIFIED HIST RESID STRU	51	563,755
CERTIFIED HIST STRUCTURE	20	239,487
CHILD CARE	117,264	20,327,673
COMMERCIALS CREDIT	-	-
COMMUNITY DEVELOPMENT	41	113,354
DRIP-TRICKLE IRRIGATION	121	109,855
ECONOMIC IMPACT ZONE	128	1,226,623
EMPLOYER CHILD CARE CR.	26	110,107
EXCESS INSURANCE PRM	511	484,874
FAMILY INDEPENDENCE PMNT	43	75,799
HEALTH INSURANCE	40	80,670
HYDROGEN INFRASTRUCTURE	3	23,217
INDUSTRY PARTNER	104	3,717,351
MINORITY CONTRACT BUS. CR.	18	205,121
MONTHLY BUSINESS	16	51,487
MOTION PICTURE	3	38,823
MOTION PICTURE PROJECT	-	-
NEW JOBS CREDIT	427	9,768,572
NON-RESIDENT	80,309	179,487,528
NURSING HOME	206	56,001
PALMETTO CAPITAL SEED CR.	1	5
PLUG-IN HYBRID VEHICLE	10	18,910
PORT CARGO CREDIT - TC30	3	42,213
PREMARITAL PREP - TC32	77	9,380
PRIOR-YR CARRYOVER	224	5,561,318
QUALIFIED CONSERVATION	250	6,317,819
QUALIFIED RETIREMENT PLAN	287	538,329
QUALITY FORUM - TC28	-	-
RETAIL FACILITIES - TC31	10	112,268
RENEWABLE FUEL FACILITIES	1	200
RESEARCH EXPENSES CREDIT	56	376,807
RESIDENTIAL RETROFIT	84	149,570
"S" CORP. BANKS SHAREHOLDERS	169	2,203,786
SCENIC RIVER TAX CREDIT	-	-
SMALL BUSINESS - TC-4SB	67	186,312
SOLAR ENERGY - TC38	101	210,092
SPRINKLER SYSTEM CREDIT	2	3,300
TEXTILES REHABILITATION	54	1,141,290
TWO WAGE EARNER	378,570	48,845,577
TUITION	6,784	4,465,206
VENISON FOR CHARITY	77	15,604
VENTURE CAPITAL - TC26	-	-
WATER RESOURCE CREDIT	44	68,744
TOTAL CREDITS CLAIMED	586,441	\$299,803,767

Debt Setoff Collections
Individual Income Tax Returns
Calendar Year 2009

Agency	Number of Returns	Amount
Aiken Center for Alcohol & Drug	70	\$17,632
Aiken Technical College	370	\$90,899
Anderson-Oconee Behavioral	36	\$5,318
BJ Workman Memorial Hospital	0	\$0
Beech Island Water District	19	\$1,726
Behavioral Health Services	99	\$21,141
Charleston Memorial Hospital	1,169	\$273,734
Charleston Southern University	110	\$57,583
Chester County Alcohol & Drug	14	\$5,547
The Citadel - Perkins Loans	16	\$8,668
City of Columbia	1,616	\$223,242
Clemson University - Student Loans	153	\$49,313
Clemson University - Perkins Loans	45	\$19,901
Coker College	18	\$7,013
Coastal Carolina University	49	\$20,182
College of Charleston - Student	248	\$116,864
College of Charleston - Perkins	74	\$34,012
Columbia College	31	\$16,457
Converse College	8	\$4,043
Cornerstone Alcohol & Drug	13	\$1,476
County of Lexington	32	\$17,391
Denmark Technical College	137	\$28,316
Ernest E Kennedy Center	132	\$23,658
Erskine College	10	\$7,140
Fairfield County School District	1	\$807
Florence County Treasurer	26	\$5,922
Florence-Darlington Technical College-Perkins	18	\$13,552
Florence-Darlington Technical College-Student	849	\$230,774
Forrest Junior College	146	\$52,675
Francis Marion University	95	\$38,721
Georgetown County School District	27	\$3,563
Greenville County School	11	\$3,529
Greenville Technical College	85	\$13,892
Hilton Head #1 PSD	7	\$1,203
Horry-Georgetown Technical College	714	\$173,691
Housing Authority #3	84	\$18,109
Housing Authority of Aiken	8	\$495
Housing Authority of Anderson	47	\$11,635
Housing Authority of Charleston	235	\$55,206

Debt Setoff Collections

Individual Income Tax Returns

Calendar Year 2009

Agency	Number of Returns	Amount
Housing Authority of Cheraw	30	\$5,318
Housing Authority of Columbia	91	\$20,161
Housing Authority of Conway	87	\$16,247
Housing Authority of Florence	60	\$11,945
Housing Authority of Fort Mill	11	\$2,272
Housing Authority of Greenville	0	\$0
Housing Authority of Greenwood	30	\$6,821
Housing Authority of Marion	38	\$7,124
Housing Authority of Marlboro	8	\$2,568
Housing Authority of McColl	1	\$969
Housing Authority of Mullins	8	\$2,058
Housing Authority of N Charleston	127	\$37,745
Housing Authority of Woodruff	23	\$4,083
Housing Authority of York	26	\$7,279
Internal Revenue Service Center	9,184	\$4,877,598
Lancaster County Alcohol & Drug Abuse	5	\$1,323
Lancaster County Natural Gas Authority	107	\$17,861
Lander University	162	\$61,552
Lexington School District One	38	\$3,850
Limestone College	18	\$9,402
Medical University of SC	21	\$16,893
MUSC Medical Center - Hospital	11,383	\$3,967,011
Municipal Association of SC	17,558	\$3,627,564
New Life Center	47	\$9,651
Northeastern Technical College	161	\$34,202
Orangeburg-Calhoun Technical College	273	\$74,002
Piedmont Technical College	885	\$218,541
Presbyterian College	12	\$5,483
Saluda County Ambulance Service	49	\$14,113
Santee Cooper Authority	1,381	\$212,793
SC Association of Counties	143,710	\$55,017,196
SC Budget & Control Board - Retirement System	24	\$13,708
SC Comm of the Blind	6	\$5,515
SC Criminal Justice Academy	1	\$17
SC Dept of Corrections	26	\$4,528
SC Dept of Disabilities and Special Needs	9	\$2,412
SC Dept of Juvenile Justice	12	\$3,240
SC Dept of Mental Health	1,498	\$524,238
SC Dept Motor Vehicles	2,015	\$386,059
SC Dept of Natural Resources	0	\$0
SC Dept of Public Safety	2	\$559
SC Dept of Probation, Parole, and Pardon	533	\$78,513
SC Dept of Revenue	39,204	\$15,747,522

Debt Setoff Collections

Individual Income Tax Returns

Calendar Year 2009

Agency	Number of Returns	Amount
SC Dept of Revenue - GEAR	22,776	\$7,198,408
SC Dept of Social Services - Child Support	10,209	\$3,968,548
SC Dept of Social Services - Food Stamps	1,152	\$224,495
SC Dept of Transportation	278	\$53,823
SC Employment Security Commission	7,635	\$2,212,504
SC Employment Security Commission - Insurance	139	\$67,961
SC Forestry Commission	3	\$2,079
SC State Education Assistance Authority	3,024	\$1,651,168
SC State Ethics Commission	16	\$1,700
SC State University	444	\$178,432
Sherman College of Straight Chiropractic	10	\$4,161
South University	28	\$13,033
Southern Wesleyan University	13	\$9,187
Spartanburg Community College	562	\$145,006
Spartanburg Methodist College	33	\$16,119
Spartanburg Hospital for Restorative Care	2	\$319
Spartanburg Reg Medical Ctr/Emergency Physicians	4,519	\$995,722
Spartanburg Reg Medical Ctr/Physicians Billing	5,367	\$904,633
Spartanburg Regional Medical Center	13,723	\$5,140,110
Technical College of the Lowcountry	82	\$28,158
Tri-County Technical College	347	\$38,195
Trident Technical College	1,286	\$387,730
University of South Carolina	216	\$104,217
Williamsburg Technical College	50	\$15,922
Winthrop University	313	\$100,006
York Technical College	574	\$144,735
Total	308,487	\$110,341,336

*** The above figures as of December 2009

Income Tax

Job Development Credits

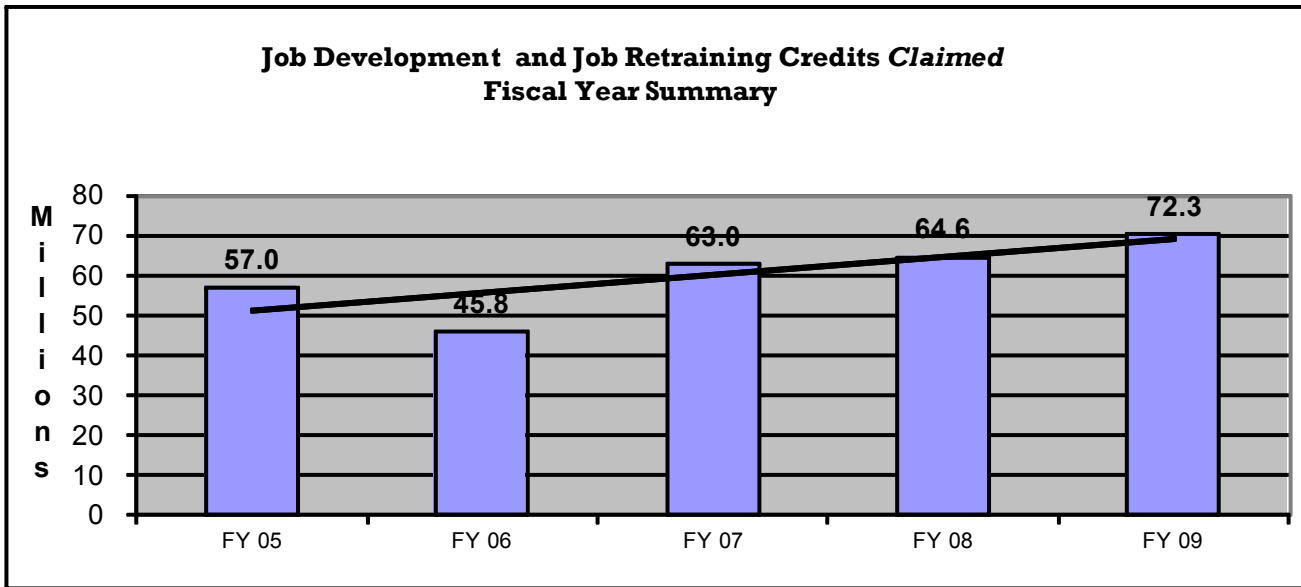
Employers who create at least 10 jobs and make capital investments in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement.

Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment.

The amount of the credit varies depending upon the economic development status of the county where the jobs are created.

The department administers the credit applications.

Enacted:	1995
Statute:	Title 12, Chapter 10
Rate:	2% to 5% of Withholding
Distribution:	Credit to Qualified Taxpayers
FY 08-09:	\$72,377,141



Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/08	\$18,120,356	\$361,418	\$18,481,774
12/08	\$18,999,821	\$576,745	\$19,576,566
03/09	\$17,556,670	\$626,891	\$18,183,561
06/09	\$15,640,681	\$494,559	\$16,135,240
Total	\$70,317,528	\$2,059,613	\$72,377,141

Corporate Income Taxes

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. State taxable income is federal taxable income with certain South Carolina modifications. Multi-state corporations determine South Carolina taxable income by applying an apportionment ratio to modified federal taxable income.

Corporations manufacturing or dealing with tangible personal property use a four factor apportionment ratio of property, payroll and sales counted twice. Others use a single factor apportionment ratio. Real estate gains (losses) and dividend income are allocated to the state of situs or state of domicile, respectively. Return due dates are the same as federal. Estimated tax payment amounts and due dates are determined using federal rules.

Enacted:	1927
Statute:	§12-6-530
Rate:	5%
Distribution:	State General Fund
FY 08-09 Collections:	\$207,178,852

Corporate License Fee

Corporations and other entities taxed for income tax purposes as a corporation are subject to an annual license tax of .001 times their capital stock and paid-in-surplus plus \$15. Multi-state corporations multiply their capital stock and paid-in-surplus by the income tax apportionment ratio to arrive at the license tax base subject to the tax.

The license tax is payable by the original due date for filing the income tax return and is paid along with the return or the request for an extension for filing the income tax return. The initial license tax is \$25 and is paid at the time of incorporation or at the time of qualification by an out-of-state corporation with the South Carolina Secretary of State.

The following charts provide:

- ◆ *State Corporate Income Tax Rates*
- ◆ *Corporate Income Tax Credits*

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 08-09 Collections:	\$80,987,746

State Corporate Income Tax Rates

Tax Year 2008

State	Tax Rates (%) and Brackets
Alabama	6.50
Alaska	1.00 - 9.40; \$0 - 90K
Arizona	6.968
Arkansas	1.00 - 6.50; \$0 - 100K
California	8.84
Colorado	4.63
Connecticut	7.50
Delaware	8.70
Florida	5.50
Georgia	6.00
Hawaii	4.40- 6.40; \$0 - 100K
Idaho	7.60
Illinois	7.30
Indiana	8.50
Iowa	6.00 - 12.00; \$0 - 250K
Kansas	4.00 - 7.05; \$0 - 50K
Kentucky	4.00 - 6.00; \$0 - 100K
Louisiana	4.00 - 8.00; \$0 - 200K
Maine	3.50 - 8.93; \$0 - 250K
Maryland	8.25
Massachusetts	9.50
Michigan	4.95
Minnesota	9.8%
Mississippi	3.00 - 5.00; \$0 - 10K
Missouri	6.25
Montana	6.75
Nebraska	5.58- 7.81; \$0 - 100K
Nevada	None
New Hampshire	8.50
New Jersey	6.50 - 9.00; \$0 - 100K
New Mexico	4.80 - 7.60; \$0 - 100K
New York	7.10
North Carolina	6.90
North Dakota	2.60 - 6.50; \$0 - 30K
Ohio	0.26; \$0
Oklahoma	6.00
Oregon	6.60
Pennsylvania	9.99
Rhode Island	9.00
South Carolina	5.00
South Dakota	None
Tennessee	6.50
Texas	None
Utah	5.00
Vermont	6.00 - 8.50; \$0 - 25K
Virginia	6.00
Washington	None
West Virginia	8.50
Wisconsin	7.90
Wyoming	None
District of Columbia	9.975

Sources: Tax Foundation and each state's tax forms and instructions.

State Corporate Income Tax Rates

Tax Year 2008

State	Special Rates or Notes
Alabama	Federal deductibility
Alaska	4.5% alternative tax rate on capital gains. Alternative minimum tax equal to 18% of federal alternative minimum tax.
Arizona	Minimum tax is \$50.
California	Minimum tax is \$800. 10.84% on financial institutions. The tax rate on S-Corporations is 1.5% (3.5% for financial S-Corporations). A 6.65% AMT is also imposed.
Connecticut	Pay higher of income tax or tax on capital (3.1 mills per dollar, with a minimum of \$250 and a maximum of \$1,000,000).
Delaware	Banking tax: 8.7% on first \$20 million, 6.7% for next \$5 million, 4.7% for next \$5 million, 2.7% for next \$620 million, and 1.7% for amounts greater than \$650 million. A franchise tax is due on the greater of the tax calculated on authorized shares
Florida	Taxpayers who owe federal AMT must pay higher of FL corporate income tax or 3.3% alternative minimum rate.
Georgia	Financial institutions, 0.25% of Georgia gross receipts.
Hawaii	Banks and financial institutions are taxed at 7.92%. An alternative tax rate on capital gains is imposed at a rate of 4%.
Idaho	Minimum tax \$20.
Illinois	Includes 2.5% income replacement tax. S-Corporations pay only a 1.5% replacement tax.
Iowa	50% federal deductibility. 7.2% alternative minimum tax. Financial institutions are subject to a 5% franchise tax.
Kansas	The top rate is a result of a 3.1% surtax on income over \$50,000. Corporate Franchise tax of 0.09375% in 2008; 0.0625% in 2009; and 0.03125% in 2010 on total net worth for entities of \$1,000,000 or more. Banking Privilege tax is 2.25% of total net income
Kentucky	Corporations must also pay the Limited Liability Entity Tax, which is the lesser of 0.095% of gross receipts or 0.75% of gross profits. The tax phases in between \$3 million and \$6 million of gross receipts or profits. Minimum tax \$175.
Louisiana	Federal deductibility. Corporation franchise tax: \$1.50 for each \$1000 up to \$300,000 of capital employed in LA; and \$3 for each \$1000 over \$300,000 (\$10 minimum).
Maine	An AMT is imposed at 5.4%. Banks and financial institutions choose to pay either 1% of income plus 0.008% of assets, or 0.039% of assets only.
Massachusetts	There is an additional tax of \$2.60 per \$1,000 on taxable tangible property (or net worth allocable to the state, for intangible property corporations); minimum tax of \$456. 10.5% on financial institutions.
Michigan	There is an additional modified gross receipts tax (sales minus purchases from other firms) at a rate of 0.8%. The income and gross receipts taxes are subject to a 21.99% surtax on the calculated liability, with the maximum surtax being \$6 million. Banks
Minnesota	5.8% alternative minimum tax rate. A minimum tax ranging from \$0 to \$5000 is levied based on Minnesota property, payroll and sales.
Mississippi	Franchise tax of \$2.50 per \$1,000 of taxable capital, with a minimum tax of \$25
Missouri	Additional franchise tax at 0.0333% of taxable capital. Financial institutions pay a 7% net income tax. 50% of federal tax deductible.
Montana	7% for corporations filing under a water's edge election. Minimum tax is \$50.
Nebraska	Financial institutions, lesser of 0.047% of average deposits or 3.81% of net income before taxes and extraordinary items.
New Hampshire	NH has two corporate taxes: the Business Profits Tax (BPT) and the Business Enterprise Tax (BET). The BPT rate is 8.5% of income for corporations with gross receipts over \$50K. The BET rate is 0.75% on the enterprise value tax base (total compensation paid)
New Jersey	Companies with income greater than \$100K pay 9% on all income, companies with income greater than \$50K but less than \$100K pay 7.5% on all income and companies with income under \$50K pay 6.5%. The minimum tax is \$500. An Alternative Minimum Assessment base
New York	Businesses pay greatest of regular income tax, 1.5% AMT, 0.178% of capital base, or a fixed dollar minimum tax between \$100 and \$1500. There is an additional 0.09% tax on subsidiary capital. Some banking corporations are subject to a tax of 7.5% of entire
North Carolina	The franchise tax rate is \$1.50 per \$1,000 and is applied to the greatest of three different tax bases, with a minimum of \$35.
North Dakota	7% for financial institutions, with a minimum of \$50. Corporations making a water's-edge election must pay an additional 3.5% tax.
Ohio	A tax on gross receipts, the commercial activity tax (CAT), was instituted in 2005. It will be phased in through 2010 while the corporate franchise tax (Ohio's corporate net income tax) is phased out. From April 2008 through March 2009, the CAT rate is 0
Oklahoma	Additional franchise tax of \$1.25 for each \$1,000 of capital invested or used in Oklahoma.
Oregon	Minimum tax \$10. Financial institutions are subject to the income tax. The top income tax rate (7.9% on income over \$250,000) applies to tax years beginning on or after January 1, 2009, and before January 1, 2011.
Pennsylvania	Imposes a capital stock and foreign franchise tax of 0.189% on taxable income over \$125K. Bank and Trust Company Shares Tax is 1.25%.
Rhode Island	Greater of 9% of net income apportioned to Rhode Island or a franchise tax on authorized capital stock at the rate of \$2.50 for each \$10,000.00 or fractional part thereof (minimum of \$500).
South Carolina	4.5% for banks; 6% for savings and loans.
South Dakota	Banks pay 6% on net income. Minimum tax is \$200 per location.
Tennessee	Franchise tax of 0.25% of the greater of net worth or real and tangible property (minimum \$100)
Texas	Texas has a 1% franchise tax which is a gross receipts tax paid by most taxable entities. Qualified entities with \$10 million or less in total revenue pay 0.575%. Qualifying retailers and wholesalers pay 0.5%. Taxable entities with total revenue of \$300,000
Utah	Minimum tax \$100.
Vermont	Minimum tax \$250.
Virginia	Bank franchise tax is 1.0% of net capital.
Washington	Washington has no income tax but has a gross receipts tax called the Business & Occupation (BBO) Tax which is levied at various rates. The major rates are 0.471% for retail sales, 0.484% for wholesale and manufacturing, and 1.5% for service and other act
West Virginia	Business franchise tax of 0.55% of taxable capital (minimum of \$50).
District of Columbia	Minimum tax is \$100. DC's Ballpark Fee is levied on gross receipts over \$5 million at varying rates.

Sources: Tax Foundation and each state's tax forms and instructions.

Corporate Income Tax Credits		
FY 2008 - 2009		
Credit Claimed	Number of Returns	Amount
-	Column A Carry Over From	-
TC	Previous Year	248 664,735,750
TC 1	Drip/Trickle Irrigation Systems	<5 97,500
TC 2	Socio/Econ Disadvantage Small Business	- -
TC 3	Water Resources	<5 1,042,344
TC 4	New Jobs Credit	124 41,479,523
TC 5	Scenic River	- -
TC 6	Infrastructure	9 3,043,408
TC 7	Palmetto Seed Capital	- -
TC 8	Corporate Headquarter	5 9,287,269
TC 9	Employer Child Care	- -
TC 10	Base Closure	- -
TC 11	Economic Impact Zone	69 23,190,705
TC 12	Family Independence Payments	17 136,697
TC 12A	Add. AFDC	6 25,561
TC 17	Recycling Property Tax	<5 7,877,996
TC 18	Research Expenses	88 15,753,004
TC 19	Qualified Conservation Contribution	<5 24,499
TC 21	Certified Historic Structure	<5 235,155
TC 28	SC Quality Forum	- -
TC 30	Increased Port Cargo	6 1,702,268
TC 34	Corporate Tax Moratorium	- -
TC 36	Industry Partnership Fund	- -
TC 37	Toxicity Testing Credit	- -
**	Health Insurance Pool Credit	<5 795,484
***	Unidentified Taken	14 926,833
Total		597 770,353,996
Expired Credits	5	2,740,273
Total carry forwards Including Current Year	253	708,376,217
** There is no form for this credit		
*** Previously these were not broken out		

Disclaimer:

Figures are based on unaudited returns

Number of returns and amounts are for income tax returns processed during FY 08-09 regardless of the taxable year

Income tax credits for pass-through entities are included in the individual income tax credits

Total credit carry forwards are for current returns that have claimed a credit in the 08-09 fiscal year

Sales and Use Tax

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina 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 other 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.

Sales 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 - 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, 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 Form UT-3 (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.

Please note that the FY 08-09 Collections represented in this section are the Actual Net Collection of Refunds for this tax type.

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
FY 08 - 09 Collections:	\$2,257,738,338

The following charts provide:

- ◆ Sales and Use Tax Accounts
- ◆ Sales and Use Tax \$3,000 & \$10,000 Maximum Taxpayer Discount
- ◆ Gross and Net Taxable Sales by County
- ◆ Gross Sales by City and County
- ◆ SC Counties with Additional Sales Tax

Sales and Use Tax Accounts		
FY 2008 - 2009		
Sales Tax Accounts:		
Total Active Accounts on July 1 - First Day of Fiscal Year		109,948
New Accounts (07/01 Thru 06/30)		16,345
Accounts Closed (07/01 Thru 06/30)		19,766
Total Active Accounts on June 30 - End of Fiscal Year		106,527
Use Tax Accounts:		
Total Active Accounts on July 1 - First Day of Fiscal Year		10,496
New Accounts (07/01 Thru 06/30)		689
Accounts Closed (07/01 Thru 06/30)		393
Total Active Accounts on June 30 - End of Fiscal Year		10,792

Sales and Use Tax		
\$3,000 Maximum Taxpayer Discount		
FY 2008 - 2009		
Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	42,364	\$971,888
\$101-\$500	16,920	4,169,694
\$501-\$1000	5,623	3,965,612
\$1001-\$1500	2,330	2,840,178
\$1501-\$2000	1,272	2,204,944
\$2001-\$2500	839	1,880,817
\$2501-over	3,247	9,764,068
Total	72,595	\$25,797,200
<i>* Taxpayers that file and pay electronically have a maximum discount of \$3,100</i>		

<p align="center">Sales and Use Tax \$10,000 Maximum Taxpayer Discount FY 2008 - 2009</p>		
Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	2	\$502
\$1001-\$1500	0	0
\$1501-\$2000	1	1,523
\$2001-\$2500	0	0
\$2501-\$3000	0	0
\$3001-\$4000	0	0
\$4001-\$4500	0	0
\$4501-\$5000	0	0
\$5001-\$5500	0	0
\$5501-\$6000	0	0
\$6001-\$6500	0	0
\$6501-\$7000	0	0
\$7001-\$7500	0	0
\$7501-\$8000	0	0
\$8001-\$8500	1	8,155
\$8501-\$9500	0	0
\$9501-\$10000	3	30,000
Over \$10001	0	0
Total	7	\$40,180

Gross and Net Taxable Sales by County

FY 2008 – 2009

County	Business Units	Gross Sales	Net Taxable Sales 5%	Total Net Taxable Sales
Abbeville	424	183,256,437	72,596,337	72,661,940
Aiken	2,955	2,713,638,268	1,107,085,778	1,107,117,862
Allendale	161	192,943,265	17,530,533	17,530,533
Anderson	3,920	4,386,917,243	1,486,435,825	1,486,499,863
Bamberg	306	239,883,472	63,124,916	63,124,916
Barnwell	440	243,032,407	104,086,633	104,158,851
Beaufort	4,937	3,506,948,982	2,137,887,201	2,138,324,218
Berkeley	2,824	3,927,965,493	1,425,857,228	1,425,803,060
Calhoun	273	240,795,802	42,332,293	42,322,962
Charleston	10,593	11,965,426,378	5,666,279,455	5,669,005,949
Cherokee	1130	1,118,481,733	414,705,797	414,766,899
Chester	655	458,668,175	124,382,643	124,414,308
Chesterfield	902	829,357,465	189,211,908	189,238,038
Clarendon	682	391,897,250	140,816,879	140,847,897
Colleton	859	643,580,390	262,688,171	262,713,105
Darlington	1368	1,278,926,612	306,441,902	306,634,597
Dillon	648	857,182,733	155,780,446	155,799,174
Dorchester	2025	1,632,983,787	564,433,906	564,419,397
Edgefield	381	167,181,475	53,858,371	53,912,939
Fairfield	406	364,149,153	84,721,226	84,721,317
Florence	3465	4,449,052,825	1,666,082,343	1,666,504,834
Georgetown	1815	1,309,923,624	550,402,415	550,332,353
Greenville	10,676	13,764,522,651	5,887,288,393	5,887,262,131
Greenwood	1,462	1,309,693,353	584,183,530	584,275,082
Hampton	449	260,516,527	75,408,257	75,556,391

Gross and Net Taxable Sales by County

FY 2008 – 2009

County	Business Units	Gross Sales	Net Taxable Sales 5%	Total Net Taxable Sales
Horry	10,017	8,212,831,864	5,174,441,856	5,175,237,039
Jasper	589	845,973,337	300,422,815	300,395,565
Kershaw	1,207	1,133,762,811	324,701,098	324,764,776
Lancaster	1,426	953,532,923	387,633,712	387,754,532
Laurens	1,141	815,283,868	300,459,737	300,577,721
Lee	323	225,869,030	41,558,227	41,577,198
Lexington	6,192	9,131,289,559	3,010,545,413	3,010,737,056
McCormick	194	50,701,387	19,677,609	19,687,323
Marion	683	444,660,616	147,093,380	147,164,629
Marlboro	471	322,018,472	89,687,266	8,986,899
Newberry	788	717,622,302	232,989,500	233,007,803
Oconee	1,604	1,048,395,859	471,400,773	471,400,773
Orangeburg	2,164	1,914,999,422	640,627,473	640,746,637
Pickens	2,141	1,850,954,451	800,390,462	800,426,728
Richland	7,677	10,335,129,411	5,181,293,418	5,181,384,760
Saluda	322	133,143,027	40,404,776	40,388,996
Spartanburg	6,054	7,963,142,059	26,86,459,618	2,686,534,455
Sumter	1,887	1,618,027,976	722,251,597	722,531,062
Union	525	281,348,461	121,468,704	121,468,704
Williamsburg	666	524,009,181	163,264,097	163,494,718
York	4,617	4,783,295,132	1,720,158,762	1,720,310,870
Total of Counties	104,444	109,742,906,647	45,760,722,678	45,765,428,961
Unallocated Totals	13,725	26,116,919,049	6,901,603,841	6,902,564,287
State Total	118,169	135,859,825,695	52,662,326,520	52,667,993,248

Gross Sales by City and County

FY 2008 - 2009

City/County	Gross Sales	City/County	Gross Sales
ABBEVILLE	\$94,953,4867	BAMBERG	\$70,349,694
CALHOUN FALLS	\$6,149,509	DENMARK	\$42,758,883
DONALDS	\$163,527	EHRHARDT	\$10,025,648
DUE WEST	\$5,260,443	OLAR	\$1,237,853
HONEA PATH*	\$3,871,493	UNINCORPORATED AREAS	\$115,511,394
LOWNOESVILLE	***	BAMBERG COUNTY	\$239,883,472
WARE SHOALS*	\$3,740,936	BARNWELL	\$176,166,513
UNINCORPORATED AREAS	\$68,764,010	BLACKVILLE	\$14,083,802
ABBEVILLE COUNTY	\$182,903,406	ELKO	\$295,263
AIKEN	\$859,738,577	HILDA	***
BURNETTOWN	***	KLINE	***
JACKSON	\$9,598,358	SNELLING	***
MONETTA*	\$4,278,850	WILLISTON	\$38,533,638
NEW ELLENTON	\$29,411,719	UNINCORPORATED AREAS	\$13,550,716
NORTH AUGUSTA*	\$394,370,852	BARNWELL COUNTY	\$242,629,932
PERRY	***	BEAUFORT	\$474,505,476
SALLEY	\$1,855,533	BLUFFTON	\$250,945,766
WAGENER	\$20,862,510	HILTON HEAD ISLAND	\$1,302,796,767
WINDSOR	\$637,864	PORT ROYAL	\$100,178,197
UNINCORPORATED AREAS	\$1,392,859,018	YEMASSEE*	\$4,011,973
AIKEN COUNTY	\$2,713,613,279	UNINCORPORATED AREAS	\$1,374,510,803
ALLENDALE	\$162,549,462	BEAUFORT COUNTY	\$3,506,948,982
FAIRFAX	\$14,604,607	BONNEAU	\$8,178,705
SYCAMORE	***	CHARLESTON*	\$331,826,101
ULMER	***	COTTAGEVILLE	***
UNINCORPORATED AREAS	\$15,705,195	GOOSE CREEK	\$481,212,553
ALLENDALE COUNTY	\$192,859,264	HANAHAN	\$112,832,871
ANDERSON	\$1,232,854,842	JAMESTOWN	***
BELTON	\$287,037,846	MONCK'S CORNER	\$881,151,581
HONEA PATH*	\$59,618,893	ST. STEPHENS	\$24,001,172
IVA	\$16,134,036	SUMMERVILLE*	\$415,389,390
PELZER	\$737,858	UNINCORPORATED AREAS	\$1,667,900,405
PENDLETON	\$23,912,506	BERKELEY COUNTY	\$3,922,492,778
STARR	\$621,739	CAMERON	\$19,470,741
WEST PELZER	\$22,655,524	ST. MATTHEWS	\$24,293,312
WILLIAMSTON	\$43,323,870	UNINCORPORATED AREAS	\$197,031,749
UNINCORPORATED AREAS	\$2,700,020,130	CALHOUN COUNTY	\$240,795,802
ANDERSON COUNTY	\$4,388,917,243		

Gross Sales by City and County

FY 2008 - 2009

City/County	Gross Sales	City/County	Gross Sales
AWENDAW	\$3,625,659	MANNING	\$224,224,247
CHARLESTON*	\$3,589,873,299	PAXVILLE	***
FOLLY BEACH	\$41,793,842	SUMMERTON	\$28,604,105
HOLLYWOOD	\$38,395,058	TURBEVILLE	\$21,459,448
ISLE OF PALMS	\$108,141,623	UNINCORPORATED AREAS	\$116,366,762
JAMES ISLAND	\$107,854,482	CLARENDON COUNTY	\$390,654,563
KIAWAH ISLAND	\$111,554,274		
LINCOLNVILLE	\$1,601,796	COTTAGEVILLE	\$11,245,394
MCCLELLANVILLE	\$13,789,709	EDISTO BEACH	\$39,709,170
MEGGETT	\$478,679	LODGE	***
MT. PLEASANT	\$1,402,692,475	SMDAKS	\$1,295,755
NORTH CHARLESTON*	\$5,288,968,229	WALTERBORD	\$331,568,965
RAVENEL	\$74,487,042	WILLIAMS	***
ROCKVILLE	***	UNINCORPORATED AREAS	\$257,506,802
SEABROOK ISLAND	\$11,617,407	COLLETON COUNTY	\$641,326,087
SULLIVAN'S ISLAND	\$13,141,052		
SUMMERVILLE*	\$3,177,166	DARLINGTON	\$401,645,308
UNINCORPORATED AREAS	\$1,152,049,949	HARTSVILLE	\$375,898,128
CHARLESTON COUNTY	\$11,963,241,741	LAMAR	\$14,110,080
		SOCIETY HILL	\$6,404,658
BLACKSBURG	\$90,044,951	UNINCORPORATED AREAS	\$480,868,439
GAFFNEY	\$586,731,196	DARLINGTON COUNTY	\$1,278,926,612
UNINCORPORATED AREAS	\$441,705,586	DILLON	\$271,322,714
CHEROKEE COUNTY	\$1,118,481,733	LAKE VIEW	\$18,452,249
		LATTA	\$31,547,415
CHESTER	\$106,526,793	UNINCORPORATED AREAS	\$535,860,355
FT. LAWN	\$6,498,385	DILLON COUNTY	\$857,182,733
GREAT FALLS	\$42,178,466		
LOWRYS	***	HARLEYVILLE	\$14,065,957
RICHBURG	***	N. CHARLESTON*	\$242,996,912
UNINCORPORATED AREAS	\$301,028,357	REEVESVILLE	\$966,360
CHESTER COUNTY	\$456,232,000	RIDGEVILLE	\$6,300,061
		ST. GEORGE	\$68,512,021
CHERAW	\$484,524,840	SUMMERVILLE*	\$537,368,839
CHESTERFIELD	\$48,777,804	UNINCORPORATED AREAS	\$762,773,636
JEFFERSON	\$11,134,421	DORCHESTER COUNTY	\$1,632,983,787
MCBEE	\$11,300,686		
MT. CROGHAN	***	EDGEFIELD	\$17,016,346
PAGELAND	\$112,028,004	JOHNSTON	\$41,934,427
PATRICK	\$3,117,175	NORTH AUGUSTA*	***
RUBY	\$1,093,504	TRENTON	***
UNINCORPORATED AREAS	\$155,365,696	UNINCORPORATED AREAS	\$107,851,104
CHESTERFIELD COUNTY	\$827,342,129	EDGEFIELD COUNTY	\$166,801,879

Gross Sales by City and County

FY 2008 - 2009

City/County	Gross Sales	City/County	Gross Sales
RIDGEWAY	\$4,594,901	BRUNSON	\$2,886,457
WINNSBORO	\$144,196,434	ESTILL	\$36,411,288
UNINCORPORATED AREAS	\$215,357,817	FURMAN	***
FAIRFIELD COUNTY	\$364,149,153	GIFFORD	***
		HAMPTON	\$92,547,411
COWARD	\$9,022,534	LURAY	***
FLORENCE	\$2,157,874,229	SCOTIA	***
JOHNSONVILLE	\$30,024,694	VARNVILLE	\$14,664,454
LAKE CITY	\$187,972,285	YEMASSEE*	\$21,040,116
OLANTA	\$12,363,534	UNINCORPORATED AREAS	\$87,637,457
PAMPLICO	\$31,814,472	HAMPTON COUNTY	\$255,187,184
QUINBY	\$11,018,691		
SCRANTON	\$8,492,557	ATLANTIC BEACH	\$4,244,908
TIMMONSVILLE	\$38,035,770	AYNOR	\$42,902,042
UNINCORPORATED AREAS	\$1,962,434,063	CONWAY	\$690,156,975
FLORENCE COUNTY	\$4,449,052,828	LORIS	\$108,721,072
		MYRTLE BEACH	\$2,314,317,388
ANDREWS*	\$79,364,344	NORTH MYRTLE BEACH	\$648,398,785
GEORGETOWN	\$426,907,437	SURFSIDE BEACH	\$151,592,319
PAWLEYS ISLAND	\$1,794,742	UNINCORPORATED AREAS	\$4,252,498,373
UNINCORPORATED AREAS	\$801,857,102	HORRY COUNTY	\$8,212,831,863
GEORGETOWN COUNTY	\$1,309,923,624		
		HARDEEVILLE	\$136,608,402
FOUNTAIN INN*	\$65,175,436	RIDGELAND	\$119,882,527
GREENVILLE	\$3,547,915,946	UNINCORPORATED AREAS	\$589,482,408
GREER*	\$364,364,344	JASPER COUNTY	\$845,973,337
MAULDIN	\$1,315,456,388		
SIMPSONVILLE	\$331,241,115	BETHUNE	\$7,279,086
TRAVELERS REST	\$165,515,659	CAMDEN	\$357,203,944
UNINCORPORATED AREAS	\$7,974,853,762	COLUMBIA	***
GREENVILLE COUNTY	\$13,764,522,651	ELGIN	\$47,923,764
		UNINCORPORATED AREAS	\$721,353,487
GREENWOOD	\$481,166,433	KERSHAW COUNTY	\$1,133,760,281
HODGES	\$2,750,081		
NINETY SIX	\$10,721,404	HEATH SPRINGS	\$3,131,483
TROY	***	GREAT FALLS	***
WARE SHOALS*	\$32,940,683	KERSHAW	\$50,885,879
UNINCORPORATED AREAS	\$782,087,898	LANCASTER	\$384,167,741
GREENWOOD COUNTY	\$1,309,666,500	UNINCORPORATED AREAS	\$515,258,638
		LANCASTER COUNTY	\$953,443,741

Gross Sales by City and County

FY 2008 - 2009

City/County	Gross Sales	City/County	Gross Sales
CLINTON	\$184,404,877	BENNETTSVILLE	\$112,299,978
CROSS HILL	\$1,407,379	BLENHEIM	***
FOUNTAIN INN*	\$7,959,635	CLIO	\$3,437,369
GRAY COURT	\$12,085,803	MCCOLL	\$17,713,281
LAURENS	\$229,754,108	TATUM	***
WARE SHOALS*	***	UNINCORPORATED AREAS	\$187,835,811
WATERLOO	\$3,590,142	MARLBORO COUNTY	\$321,286,439
UNINCORPORATED AREAS	\$376,027,047		
LAURENS COUNTY	\$815,228,991	LITTLE MOUNTAIN	\$5,605,338
		NEWBERRY	\$346,691,902
BISHOPVILLE	\$116,515,771	PEAK	***
LYNCHBURG	\$7,275,116	POMARIA	***
UNINCORPORATED AREAS	\$102,068,143	PROSPERITY	\$17,691,513
LEE COUNTY	\$225,859,030	SILVERSTREET	***
		WHITMIRE	\$5,396,986
BATESBURG/LEESVILLE*	\$192,668,568	UNINCORPORATED AREAS	\$340,502,300
CAYCE	\$1,283,708,195	NEWBERRY COUNTY	\$715,888,040
CHAPIN	\$394,594,653		
COLUMBIA*	\$449,034,224	SALEM	\$5,139,578
GASTON	\$79,255,393	SENECA	\$435,073,478
GILBERT	\$14,122,237	WALHALLA	\$40,751,526
IRMO*	\$69,667,451	WEST UNION	\$10,926,777
LEXINGTON	\$694,091,423	WESTMINSTER	\$40,719,889
PELION	\$34,933,342	UNINCORPORATED AREAS	\$515,784,611
PINE RIDGE	\$4,397,666	OCONEE COUNTY	\$1,048,395,859
SOUTH CONGAREE	\$15,525,057		
SPRINGDALE	\$105,367,365	BOWMAN	\$24,014,552
SWANSEA	\$14,625,825	BRANCHVILLE	\$9,620,153
WEST COLUMBIA	\$452,745,533	COPE	***
UNINCORPORATED AREAS	\$5,326,552,627	CORDOVA	***
LEXINGTON COUNTY	\$9,131,289,559	ELLOREE	\$15,274,810
		EUTAWVILLE	\$17,858,397
MCCORMICK	\$24,325,708	HOLLY HILL	\$49,603,899
PARKSVILLE	***	LIVINGSTON	***
PLUM BRANCH	\$602,121	NEESES	\$13,554,414
UNINCORPORATED AREAS	\$25,742,921	NORTH	\$15,828,416
MCCORMICK COUNTY	\$50,670,749	NORWAY	\$14,437,813
		ORANGEBURG	\$460,158,140
MARION	\$145,213,404	ROWESVILLE	\$129,046,150
MULLINS	\$76,626,295	SANTEE	\$70,714,549
NICHOLS	\$20,718,988	SPRINGFIELD	\$2,057,665
SELLERS	***	VANCE	***
UNINCORPORATED AREAS	\$201,939,775	WOODFORD	***
MARION COUNTY	\$444,498,462	UNINCORPORATED AREAS	\$1,088,635,780
		ORANGEBURG COUNTY	\$1,910,804,738

Gross Sales by City and County

FY 2008 - 2009

City/County	Gross Sales	City/County	Gross Sales
CENTRAL	\$100,448,523	MAYESVILLE	\$2,202,770
CLEMSON*	\$192,830,839	PINEWOOD	\$2,135,544
EASLEY	\$732,090,109	SUMTER	\$1,092,127,835
LIBERTY	\$56,542,441	UNINCORPORATED AREAS	\$521,561,827
NORRIS	\$1,327,688	SUMTER COUNTY	\$1,618,027,976
PICKENS	\$232,506,854		
SIX MILE	\$8,978,930	CARLISLE	***
UNINCORPORATED AREAS	\$526,229,068	JONESVILLE	\$3,465,428
PICKENS COUNTY	\$1,850,954,451	LOCKHART	***
		UNION	\$172,319,385
ARCADIA LAKES	\$399,644	UNINCORPORATED AREAS	\$105,256,940
BLYTHEWOOD	\$57,385,266	UNION COUNTY	\$281,041,754
COLUMBIA*	\$3,235,294,585		
EASTOVER	\$7,040,000	ANDREWS*	\$1,150,305
FOREST ACRES	\$234,755,622	GREELEYVILLE	\$25,299,187
IRMO*	\$70,148,097	HEMINGWAY	\$58,756,089
UNINCORPORATED AREAS	\$6,730,106,197	KINGSTREE	\$205,262,630
RICHLAND COUNTY	\$10,335,129,411	LANE	\$556,893
		STUCKEY	***
BATESBURG/LEESVILLE*	***	UNINCORPORATED AREAS	\$227,583,554
MONETTA*	***	WILLIAMSBURG COUNTY	\$518,608,658
RIDGE SPRING	\$18,001,762		
SALUDA	\$41,574,611	CLOVER	\$117,923,980
WARD	***	FORT MILL	\$578,052,015
UNINCORPORATED AREAS	\$73,082,254	HICKORY GROVE	\$245,471
SALUDA COUNTY	\$132,658,627	MCCONNELLS	***
		ROCK HILL	\$1,401,152,367
CAMPOBELLO	\$2,810,369	SHARON	\$5,088,303
CENTRAL PACOLET	***	SMYRNA	***
CHESNEE	\$56,018,875	TEGA CAY	\$86,023,503
COWPENS	\$11,107,911	YORK	\$257,702,165
DUNCAN	\$205,567,914	UNINCORPORATED AREAS	\$2,336,089,098
GREER*	\$119,164,156	YORK COUNTY	\$4,782,276,903
INMAN	\$32,798,598		
LANDRUM	\$58,117,337	MUNICIPAL TOTAL	\$56,902,729,760
LYMAN	\$60,710,707	COUNTY TOTAL	\$52,840,176,887
PACOLET	\$6,458,092	SUM OF COUNTIES	\$109,742,906,647
REIDVILLE	\$68,375	UNALLOCATED	\$26,116,919,049
SPARTANBURG	\$2,977,602,275	STATE TOTAL	\$135,859,825,695
WELLFORD	\$10,800,390		
WOODRUFF	\$26,788,190		
UNINCORPORATED AREAS	\$4,395,127,823		
SPARTANBURG COUNTY	\$7,963,141,012		

Gross Sales by City and County

FY 2008 - 2009

Footnotes:

*CITIES DIVIDED BETWEEN COUNTY LINES:

ANDREWS - GEORGETOWN AND WILLIAMSBURG COUNTIES

BATESBURG/LEESVILLE - LEXINGTON AND SALUDA COUNTIES

CHARLESTON - BERKELEY AND CHARLESTON COUNTIES

CLEMSON - ANDERSON AND PICKENS COUNTIES

COLUMBIA - LEXINGTON AND RICHLAND COUNTIES

FOUNTAIN INN - GREENVILLE AND LAURENS COUNTIES

GREER - GREENVILLE AND SPARTANBURG COUNTIES

HONEA PATH - ABBEVILLE AND ANDERSON COUNTIES

IRMO - LEXINGTON AND RICHLAND COUNTIES

MONETTA - AIKEN AND SALUDA COUNTIES

NORTH AUGUSTA - AIKEN AND EDGEFIELD COUNTIES

NORTH CHARLESTON - CHARLESTON AND DORCHESTER COUNTIES

SUMMERVILLE - BERKELEY, CHARLESTON AND DORCHESTER COUNTIES

WARE SHDALS - ABBEVILLE, GREENWOOD AND LAURENS COUNTIES

YEMASSEE - BEAUFORT AND HAMPTON COUNTIES

***THESE CITIES DO NOT HAVE ENOUGH BUSINESSES TO DISCLOSE THE AMOUNT OF GROSS RECEIPTS REPORTED.

NOTES:

THERE COULD STILL BE SOME ADJUSTMENTS WHICH HAVE NOT BEEN MADE BY THE PRINTING OF THIS REPORT.

FAILURE OF THE TAXPAYER TO PROPERLY INDICATE HIS CORRECT CITY AND/OR COUNTY COULD CAUSE THE TAXPAYER TO BE MISCODED FOR REPORTING PURPOSES.

CHANGE IN STATE SALES TAX RATE - EFFECTIVE JUNE 1, 2007, THE STATE SALES TAX RATE INCREASED FROM 5% TO 6%.

CHANGE IN FOOD TAX RATE - EFFECTIVE NOVEMBER 1, 2007, THE 3% TAX ON UNPREPARED FOOD WAS ELIMINATED.

South Carolina Counties with Additional Sales Tax FY 2008-2009

County	Date of Implementation	Tax	Percent	Notes
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)
	May-09	Capital Projects	1%	
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%	
	May-09	Transportation	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%	
	May-09	Local Option	1%	
Chester	May-94	Local Option	1%	
	May-99	Capital Projects	1%	(Ended 5-00)
	May-09	Capital Projects	1%	
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%	
	Oct-09	School District	1%	
Dorchester	May-05	Transportation	1%	
Edgefield	May-92	Local Option	1%	
Fairfield	May-06	Local Option	1%	
Florence	May-94	Local Option	1%	
	May-07	Capital Projects	1%	
Greenwood	May-07	Capital Projects	1%	
Hampton	Jul-91	Local Option	1%	
	May-03	Capital Projects	1%	

South Carolina Counties with Additional Sales Tax FY 2008-2009

County	Date of Implementation	Tax	Percent	Notes
Horry	May-07	Capital Projects	1%	
	Mar-09	Educ Cap Impr	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%	
	May-09	Capital Projects	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%	
	May-09	Capital Projects	1%	
Williamsburg	May-97	Local Option	1%	
York	May-98	Capital Projects	1%	(Ended 9-04)
	Oct-04	Capital Projects	1%	(Reinstated)

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

Sales and Use Tax

Local Option Sales and Use Tax

Thirty-one counties in South Carolina impose an additional one percent local option sales and use tax. The local option sales and use tax is authorized under South Carolina Code §4-10-10 et seq. This tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax. This tax is imposed to reduce the property tax burden on persons in the counties that impose this type of local tax and is collected by the Department of Revenue on behalf of these counties.

Enacted:	1991
Statute:	§§4-10-10 et. Seq.
Rate:	1%
Distribution:	71% Property Tax roll-back; 29% Counties/Municipalities
FY 08-09 Collections:	\$246,109,682

Casual Excise Tax

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. It applies only to the last sale before the application for title. The casual excise tax does not apply to trailers (including boat trailers), semi-trailers, or pole trailers.

Enacted:	1982
Statute:	§§12-36-1710 to 12-36-1740
Rate:	6%
Distribution:	80% General Fund; 20% Education Improvement Act
FY 08-09 Collections:	\$17,059,578

The following charts provide:

- ◆ *Local Option Sales and Use tax collections by city and county*
- ◆ *Special Local Option Sales Tax collections by county*

Local Capital Projects Sales Tax

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.

Enacted:	1997
Statute:	§§4-10-300 et. seq.
Rate:	1%
Distribution:	100% minus DOR administrative costs goes to County Treasurer to be used for project as outlined in referendum
FY 08-09 Collections:	\$149,396,012

Local School District Sales Tax

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

Enacted:	1994
Statute:	Not Codified
Rate:	1%
Distribution:	100% minus DOR administrative costs goes to County Treasurer to be used for project as outlined in referendum
FY 08-09 Collections:	\$66,017,619

Local Transportation Sales Tax

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

Enacted:	1995
Statute:	§4-37-30
Rate:	Up to 1%
Distribution:	100% minus DOR administrative costs goes to County Treasurer to be used for project as outlined in referendum
FY 08-09 Collections:	\$77,267,214

Local Option Sales and Use Tax Collections by City and County

FY 2008 - 2009

City/County	Tax Collected (\$)	City/County	Tax Collected (\$)
ABBEVILLE	\$653,016	AWENDAW	\$85,839
CALHOUN FALLS	57,153	CHARLESTON*	26,343,051
DONALDS	8,824	FOLLY BEACH	450,265
DUE WEST	51,796	HOLLYWOOD	200,917
HONEA PATH*	35,476	ISLE OF PALMS	1,149,575
LOWNDESVILLE	1,588	JAMES ISLAND	664,071
WARE SHOALS*	32,168	KIAWAH ISLAND	1,381,484
UNINCORPORATED AREAS	659,346	LINCOLNVILLE	17,149
ABBEVILLE COUNTY	\$1,499,366	MCCLELLANVILLE	57,556
ALLENDALE	\$177,941	MEGBETT	19,765
FAIRFAX	127,831	MT. PLEASANT	11,180,591
SYCAMORE	2,176	NORTH CHARLESTON*	17,032,782
ULMERS	1,571	RAVENEL	221,233
UNINCORPORATED AREAS	251,152	ROCKVILLE	12,213
ALLENDALE COUNTY	\$560,671	SEABROOK ISLAND	249,152
BAMBERG	\$401,726	SULLIVAN'S ISLAND	177,837
DENMARK	300,467	SUMMERVILLE*	232,740
EHRHARDT	46,117	UNINCORPORATED AREAS	16,371,143
GOVAN	1,188	CHARLESTON COUNTY	\$75,847,365
OLAR	9,525	CHESTER	\$725,977
UNINCORPORATED AREAS	263,525	FT. LAWN	51,286
BAMBERG COUNTY	\$1,022,548	GREAT FALLS	117,635
BARNWELL	\$1,135,135	LOWRYS	7,321
BLACKVILLE	81,286	RICHBURG	64,790
ELKO	3,798	UNINCORPORATED AREAS	1,220,284
HILDA	1,955	CHESTER COUNTY	\$2,187,293
KLINE	1,918	CHERAW	\$1,216,987
SNELLING	7,745	CHESTERFIELD	282,459
WILLISTON	197,406	JEFFERSON	89,256
UNINCORPORATED AREAS	\$378,323	MCBEE	62,744
BARNWELL COUNTY	\$1,807,566	MT. CROGHAN	4,808
BONNEAU	\$43,875	PAGELAND	430,684
CHARLESTON*	1,301,001	PATRICK	18,317
GOOSE CREEK	3,451,816	RUBY	11,463
HANAHAN	450,195	UNINCORPORATED AREAS	1,069,060
JAMESTOWN	46,320	CHESTERFIELD COUNTY	\$3,185,777
MONCK'S CORNER	2,397,832	MANNING	\$1,289,718
ST. STEPHENS	170,515	PAXVILLE	9,475
SUMMERVILLE*	3,529,621	SUMMERTON	166,217
UNINCORPORATED AREAS	7,308,245	TURBEVILLE	123,096
BERKELEY COUNTY	\$18,699,420	UNINCORPORATED AREAS	812,059
CAMERON	\$30,070	CLARENDON COUNTY	\$2,400,565
ST. MATTHEWS	211,466		
UNINCORPORATED AREAS	519,142		
CALHOUN COUNTY	\$760,678		

Local Option Sales and Use Tax Collections by City and County

FY 2008 - 2009

City/County	Tax Collected (\$)	City/County	Tax Collected (\$)
COTTAGEVILLE	\$60,507	BRUNSON	\$12,622
EDISTO BEACH	372,867	ESTILL	209,826
LODGE	8,977	FAIRFAX	4,536
SMDAKS	9,435	FURMAN	6,446
WALTERBORO	2,310,695	GIFFORD	1,551
WILLIAMS	5,702	HAMPTON	642,181
UNINCORPORATED AREAS	1,292,505	LURAY	2,818
COLLETON COUNTY	\$4,060,688	SCOTIA	1,682
		VARNVILLE	140,360
DARLINGTON	\$910,859	YEMASSEE*	89,848
HARTSVILLE	2,293,757	UNINCORPORATED AREAS	353,892
LAMAR	97,061	HAMPTON COUNTY	\$1,465,764
SOCIETY HILL	63,293		
UNINCORPORATED AREAS	2,071,098	HARDEEVILLE	\$561,623
DARLINGTON COUNTY	\$5,436,068	RIDGELAND	602,380
		UNINCORPORATED AREAS	2,035,226
DILLON	\$1,339,587	JASPER COUNTY	\$3,199,229
LAKE VIEW	118,951		
LATTA	185,515	BETHUNE	\$51,953
UNINCORPORATED AREAS	930,153	CAMDEN	2,574,494
DILLON COUNTY	\$2,574,206	ELGIN	420,328
		UNINCORPORATED AREAS	2,400,598
EDGEFIELD	\$199,367	KERSHAW COUNTY	\$5,447,373
JOHNSTON	174,993		
NORTH AUGUSTA*	115,706	HEATH SPRINGS	\$37,534
TRENTON	26,111	KERSHAW	313,249
UNINCORPORATED AREAS	672,440	LANCASTER	2,749,360
EDGEFIELD COUNTY	\$1,188,617	UNINCORPORATED AREAS	2,804,100
		LANCASTER COUNTY	\$5,904,243
JENKINSVILLE	\$217		
RIDGEWAY	\$63,727	CLINTON	\$883,951
WINNSBORO	598,593	CROSS HILL	20,401
UNINCORPORATED AREAS	752,357	FOUNTAIN INN*	106,365
FAIRFIELD COUNTY	\$1,414,894	GRAY COURT	84,819
		LAURENS	1,519,079
COWARD	\$63,096	WARE SHOALS	5,012
FLORENCE	11,607,615	WATERLOO	43,398
JOHNSONVILLE	228,653	UNINCORPORATED AREAS	1,845,992
LAKE CITY	1,070,160	LAURENS COUNTY	\$4,509,018
OLANTA	51,443		
PAMPLICO	104,790	BISHOPVILLE	\$443,455
QUINBY	98,162	LYNCHBURG	19,618
SCRANTON	67,080	UNINCORPORATED AREAS	565,656
TIMMONSVILLE	203,991	LEE COUNTY	\$1,028,729
UNINCORPORATED AREAS	7,381,518		
FLORENCE COUNTY	\$20,876,509	MCCORMICK	\$209,051
		MT CARMEL	185
		PARKSVILLE	1,880
		PLUM BRANCH	6,614
		UNINCORPORATED AREAS	285,188
		MCCORMICK COUNTY	\$502,917

Local Option Sales and Use Tax Collections by City and County

FY 2008 - 2009

City/County	Tax Collected (\$)	City/County	Tax Collected (\$)
MARION	\$994,993	BATESBURG/LEESVILLE*	\$25,783
MULLINS	529,600	MONETTA*	4,187
NICHOLS	20,364	RIDGE SPRING	60,849
SELLERS	5,512	SALUDA	339,754
UNINCORPORATED AREAS	867,195	WARD	14,995
MARION COUNTY	\$2,417,664	UNINCORPORATED AREAS	412,328
		SALUDA COUNTY	\$857,897
BENNETTSVILLE	\$683,293		
BLENHEIM	6,114	MAYESVILLE	\$14,096
CLIO	22,003	PINEWOOD	22,970
MCCOLL	91,010	SUMTER	6,806,116
TATUM	6,382	UNINCORPORATED AREAS	3,331,572
UNINCORPORATED AREAS	673,574	SUMTER COUNTY	\$10,174,754
MARLBORO COUNTY	\$1,482,377		
		ANDREWS*	\$28,567
CENTRAL	\$870,146	GREELEYVILLE	43,532
CLEMSON*	1,360,621	HEMINGWAY	306,335
EASLEY	3,929,853	KINGSTREE	797,117
LIBERTY	396,375	LANE	7,795
NORRIS	9,750	STUCKEY	8,264
PICKENS	863,956	UNINCORPORATED AREAS	868,903
SIX MILE	61,064	WILLIAMSBURG COUNTY	\$2,060,513
UNINCORPORATED AREAS	3,278,894		
PICKENS COUNTY	\$10,770,658		
ARCADIA LAKES	\$52,236		
BLYTHEWOOD	843,850		
COLUMBIA*	23,912,440		
EASTOVER	87,033		
FOREST ACRES	1,215,818		
IRMO*	447,094		
UNINCORPORATED AREAS	26,207,846		
RICHLAND COUNTY	\$52,766,317		
STATE GRAND TOTAL			*\$246,109,682

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.

*May differ from other reported amounts

Special Local Option Sales Tax Collections by County FY 2008-2009

Capital Projects Tax	
Aiken	\$17,148,018
Allendale	39,385
Dillon	963,288
Florence	20,084,670
Greenwood	8,742,673
Hampton	1,465,311
Horry	62,876,584
Newberry	3,614,102
Orangeburg	9,428,159
York	25,033,822
Total	\$149,396,012
School District Tax	
Cherokee	\$5,268,598
Chesterfield	2,698,976
Clarendon	2,376,641
Darlington	4,551,585
Dillon	1,439,188
Horry	11,190,737
Jasper	2,869,230
Lee	941,829
Lexington	34,680,836
Total	\$66,017,619
Transportation Tax	
Beaufort	\$30,115,939
Charleston	37,678,507
Dorchester	9,472,768
Total	\$77,267,214
<i>Note: The counties reported are those that currently have these taxes in effect.</i>	

Sales and Use Tax

Accommodations Tax

The rental of transient accommodations is subject to a two percent accommodations tax in addition to the 6% sales tax (plus local taxes, if applicable).

Imposition: An 8% statewide sales tax is imposed upon the gross proceeds from the rentals or charges for sleeping accommodations at any place in which rooms, lodgings, or sleeping accommodations of any kind are furnished, including but not limited to:

- ◆ *hotels*
- ◆ *motels*
- ◆ *inns*
- ◆ *campgrounds (campground spaces)*
- ◆ *tourist courts*
- ◆ *tourist camps*
- ◆ *condominiums*
- ◆ *residences*

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 08-09 Collections:	\$41,847,564.69

The following charts provide:

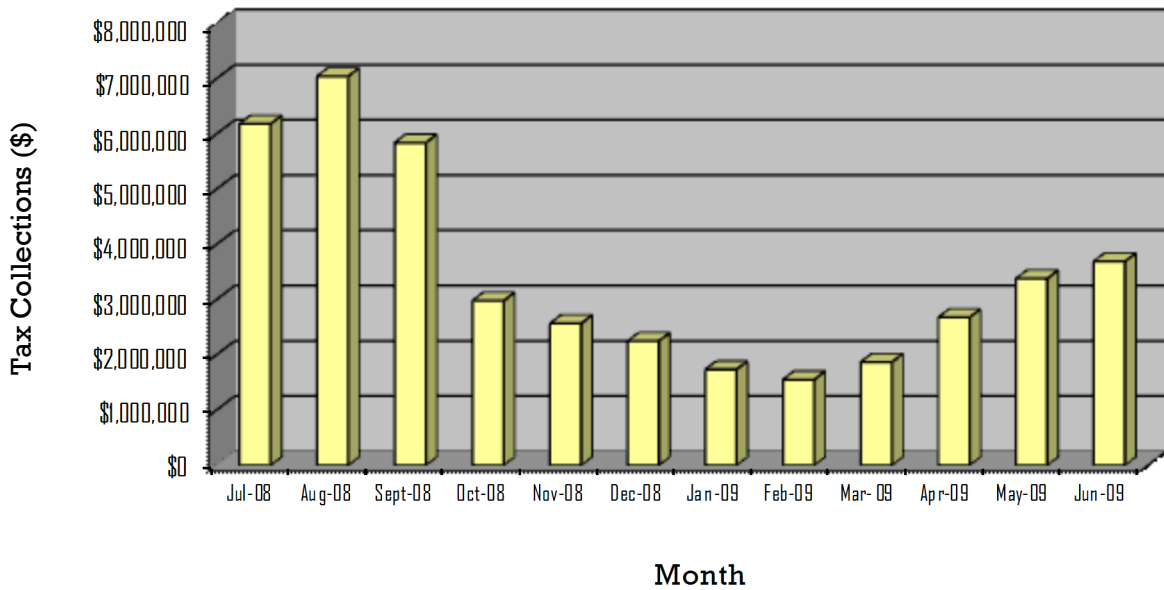
- ◆ *Accommodations Tax Collections by month*
- ◆ *Accommodations Tax Collections by county*

Accommodations Tax Collections by Month

FY 2008-2009

Month	Tax Collected
Jul-08	\$6,183,588
Aug-08	7,046,988
Sept-08	5,843,551
Oct-08	2,980,023
Nov-08	2,570,599
Dec-08	2,251,083
Jan-09	1,737,872
Feb-09	1,553,618
Mar-09	1,869,658
Apr-09	2,679,054
May-09	3,381,730
Jun-09	3,692,518
Total	*\$41,790,281

Accommodations Tax Collections by Month



Accommodations Tax Collections by County			
FY 2008-2009			
County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$11,430	Hampton	25,672
Aiken	\$389,495	Horry	14,407,623
Allendale	\$5,440	Jasper	227,008
Anderson	\$361,123	Kershaw	130,172
Bamberg	\$9,172	Lancaster	41,727
Barnwell	\$20,101	Laurens	90,162
Beaufort	\$5,347,111	Lee	***
Berkeley	\$429,971	Lexington	764,070
Calhoun	***	McCormick	35,698
Charleston	\$8,994,826	Marion	24,009
Cherokee	\$99,411	Marlboro	21,538
Chester	\$61,158	Newberry	85,372
Chesterfield	\$43,298	Oconee	119,409
Clarendon	\$110,453	Orangeburg	508,964
Colleton	\$539,911	Pickens	276,826
Darlington	\$65,285	Richland	2,234,627
Dillon	\$102,594	Saluda	***
Dorchester	\$118,686	Spartanburg	684,557
Edgefield	***	Sumter	252,663
Fairfield	\$23,781	Union	***
Florence	\$838,636	Williamsburg	***
Georgetown	\$1,372,364	York	555,106
Greenville	\$2,128,248		
Greenwood	\$156,439	Total of Counties	41,790,281
		Unallocated Total	150,987
State Grand Total			*\$41,941,268

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

Property Tax

Property taxes are generally assessed and collected by local governments, but the Department of Revenue assesses and collects some property taxes and oversees certain 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 are 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:

<i>Personal property</i>	<i>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.)</i>
<i>Manufacturing Property</i>	<i>10.5% of FMV</i>
<i>Utility Property</i>	<i>10.5% of FMV</i>
<i>Railroads, Private Carlines, Airlines and Pipelines</i>	<i>9.5% of FMV</i>
<i>Primary Residences</i>	<i>4.0% of FMV</i>
<i>Agricultural Property (privately owned)</i>	<i>4.0% of use value</i>
<i>Agricultural Property (corporate owned)</i>	<i>6.0% of use value</i>
<i>Other real estate</i>	<i>6.0% of FMV</i>

The following charts provide:

- ◆ *Assessed Property by School District*

Assessed Property by School District

Fiscal Year 2008

School District	Real Property	Personal Property	Fee in Lieu and Joint Industrial Parks	Manufacturing Property	Utility, Railroad and Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE SCHOOL DISTRICT	\$31,948,330	\$8,432,053	\$1,579,346	\$8,053,000	\$7,166,125	\$1,292,214	\$305,332	\$58,776,400
AIKEN SCHOOL DISTRICT	\$339,108,914	\$71,095,061	\$30,555,447	\$47,376,210	\$45,973,269	\$18,816,664	\$1,276,233	\$554,201,798
ALLENDALE SCHOOL DISTRICT	\$7,608,200	\$2,060,470	\$122,720	\$6,615,722	\$3,946,754	\$793,500	\$35,528	\$21,182,894
ANDERSON DISTRICT 1	\$105,453,380	\$23,224,077	\$15,460,920	\$5,797,120	\$17,465,951	\$5,207,930	\$88,601	\$172,697,979
ANDERSON DISTRICT 2	\$32,165,060	\$7,787,690	\$1,980,430	\$3,875,549	\$6,011,471	\$1,982,890	\$40,323	\$53,843,413
ANDERSON DISTRICT 3	\$19,596,470	\$4,836,960	\$3,904,910	\$4,418,250	\$5,781,940	\$994,020	\$24,372	\$39,556,922
ANDERSON DISTRICT 4	\$67,021,690	\$10,337,711	\$14,657,530	\$4,644,705	\$4,880,250	\$1,961,660	\$59,446	\$103,562,992
ANDERSON DISTRICT 5	\$202,869,330	\$31,045,420	\$13,470,710	\$7,386,464	\$14,558,055	\$13,639,670	\$189,107	\$283,158,756
BAMBERG DISTRICT 1	\$9,781,290	\$2,981,600	\$	\$1,295,630	\$2,220,210	\$616,810	\$299,080	\$17,194,620
BAMBERG DISTRICT 2	\$6,471,270	\$1,657,350	\$	\$723,230	\$2,459,860	\$483,530	\$231,440	\$12,026,680
BARNWELL DISTRICT 19	\$4,852,220	\$1,700,909	\$402,529	\$2,135,310	\$1,531,660	\$236,330	\$133,608	\$10,992,566
BARNWELL DISTRICT 29	\$6,179,410	\$1,773,635	\$311,717	\$4,397,150	\$1,018,200	\$431,479	\$203,415	\$14,315,006
BARNWELL DISTRICT 45	\$17,268,590	\$4,671,240	\$1,048,352	\$1,674,970	\$3,986,420	\$1,403,875	\$435,904	\$30,489,351
BEAUFORT SCHOOL DISTRICT	\$1,552,685,296	\$135,724,357	\$	\$5,118,211	\$41,492,030	\$53,783,518	\$1,352,570	\$1,790,155,982
BERKELEY SCHOOL DISTRICT	\$460,199,890	\$77,638,730	\$53,278,810	\$47,433,040	\$37,959,690	\$20,596,330	\$2,947,671	\$700,054,161
CALHOUN SCHOOL DISTRICT	\$28,088,790	\$7,498,356	\$18,742,910	\$21,159,608	\$6,095,866	\$1,790,140	\$807,747	\$84,183,417
CHARLESTON SCHOOL DISTRICT	\$2,354,893,810	\$220,706,050	\$48,135,282	\$37,551,310	\$83,522,276	\$85,937,150	\$2,713,671	\$2,833,459,549
CHEROKEE SCHOOL DISTRICT	\$84,286,290	\$19,044,277	\$21,346,901	\$24,871,590	\$16,300,172	\$6,374,380	\$749,422	\$172,973,032
CHESTER SCHOOL DISTRICT	\$48,593,810	\$11,013,686	\$11,654,391	\$16,697,420	\$13,344,020	\$4,849,540	\$715,390	\$106,868,257
CHESTERFIELD SCHOOL DISTRICT	\$53,575,710	\$14,664,245	\$6,478,977	\$24,566,005	\$10,666,005	\$4,439,530	\$683,411	\$115,073,883
CLARENDON DISTRICT 1	\$22,748,002	\$3,188,609	\$234,089	\$2,760,840	\$2,194,140	\$496,530	\$456,646	\$32,078,856
CLARENDON DISTRICT 2	\$36,034,474	\$7,618,900	\$679,183	\$1,490,020	\$3,496,700	\$1,734,530	\$694,656	\$51,748,463
CLARENDON DISTRICT 3	\$5,670,566	\$1,800,813	\$69,275	\$139,200	\$800,190	\$289,880	\$123,293	\$8,893,217
COLLETON SCHOOL DISTRICT	\$129,036,420	\$16,289,012	\$8,151,719	\$5,848,240	\$11,206,498	\$4,589,913	\$1,346,551	\$176,468,353
DARLINGTON SCHOOL DISTRICT	\$92,194,013	\$25,858,747	\$14,166,886	\$22,399,627	\$50,863,810	\$8,394,360	\$1,684,005	\$215,561,448
DILLON DISTRICT 1	\$5,845,220	\$1,682,352	\$	\$	\$955,160	\$366,200	\$108,070	\$8,957,002
DILLON DISTRICT 2	\$25,298,310	\$5,701,951	\$461,808	\$6,672,020	\$4,262,960	\$2,656,620	\$661,595	\$45,715,264
DILLON DISTRICT 3	\$8,543,000	\$2,253,931	\$1,143,834	\$2,207,470	\$1,360,230	\$673,910	\$195,983	\$16,378,358
DORCHESTER DISTRICT 2	\$341,893,900	\$49,928,157	\$12,194,547	\$11,805,860	\$13,683,850	\$6,828,430	\$989,064	\$437,323,808
DORCHESTER DISTRICT 4	\$30,552,921	\$6,493,600	\$4,296,021	\$10,048,130	\$5,839,539	\$1,162,129	\$125,837	\$58,518,177
EDGEFIELD SCHOOL DISTRICT	\$45,051,710	\$10,049,011	\$1,676,318	\$7,697,680	\$7,101,780	\$1,286,220	\$400,224	\$73,262,943
FAIRFIELD SCHOOL DISTRICT	\$47,225,797	\$8,629,260	\$	\$2,915,750	\$60,902,440	\$2,102,780	\$816,540	\$122,592,567
FLORENCE DISTRICT 1	\$233,156,190	\$48,581,982	\$25,210,384	\$27,233,702	\$19,918,911	\$16,987,512	\$1,600,954	\$372,689,635
FLORENCE DISTRICT 2	\$8,403,098	\$2,655,772	\$	\$384,569	\$2,088,740	\$466,075	\$56,951	\$14,055,205
FLORENCE DISTRICT 3	\$25,527,490	\$6,850,913	\$3,183,803	\$8,889,670	\$4,040,895	\$1,892,293	\$179,016	\$50,564,080
FLORENCE DISTRICT 4	\$9,018,301	\$2,711,353	\$6,809,977	\$712,147	\$1,329,840	\$488,316	\$65,329	\$21,135,263
FLORENCE DISTRICT 5	\$7,431,682	\$2,333,184	\$151,562	\$1,973,602	\$1,263,966	\$480,460	\$51,088	\$13,685,544
GEORGETOWN SCHOOL DISTRICT	\$485,791,345	\$39,873,177	\$4,699,830	\$31,298,350	\$9,296,780	\$8,232,197	\$1,586,840	\$580,778,519
GREENVILLE SCHOOL DISTRICT	\$1,329,507,644	\$219,002,976	\$110,525,578	\$98,887,599	\$91,030,692	\$106,623,445	\$6,725,811	\$1,962,303,745
GREENWOOD DISTRICT 50	\$110,603,691	\$22,802,248	\$15,702,965	\$19,771,000	\$8,773,309	\$8,756,526	\$774,932	\$187,184,671
GREENWOOD DISTRICT 51	\$7,377,127	\$2,360,871	\$1,167,711	\$1,363,750	\$1,376,280	\$227,410	\$395,939	\$14,269,088
GREENWOOD DISTRICT 52	\$6,869,193	\$3,279,603	\$35,190,301	\$10,058,050	\$3,580,877	\$651,430	\$243,447	\$59,872,901
HAMPTON DISTRICT 1	\$18,795,320	\$4,666,913	\$655,239	\$617,680	\$5,410,501	\$1,521,690	\$275,089	\$31,942,432
HAMPTON DISTRICT 2	\$6,777,500	\$1,754,152	\$788,419	\$1,614,830	\$2,433,599	\$640,360	\$175,312	\$14,184,172
HORRY SCHOOL DISTRICT	\$1,618,346,349	\$200,485,066	\$37,661,026	\$18,366,889	\$41,768,250	\$64,475,465	\$2,343,682	\$1,983,446,727

Assessed Property by School District

Fiscal Year 2008

School District	Real Property	Personal Property	Fee in Lieu and Joint Industrial Parks	Manufacturing Property	Utility, Railroad and Pipeline	Business Personal	Motor Carriers	Total
JASPER SCHOOL DISTRICT	\$72,670,823	\$10,539,499	\$20,990,297	\$1,934,260	\$13,003,672	\$8,999,630	\$793,355	\$128,931,536
KERSHAW SCHOOL DISTRICT	\$130,383,015	\$26,704,067	\$11,378,003	\$15,945,270	\$15,585,350	\$6,755,460	\$1,533,276	\$208,284,441
LANCASTER SCHOOL DISTRICT	\$201,753,816	\$31,127,092	\$9,046,502	\$14,829,180	\$12,712,980	\$6,435,010	\$1,253,436	\$277,158,016
LAURENS DISTRICT 55	\$55,365,510	\$13,604,864	\$3,716,463	\$6,167,400	\$9,691,930	\$5,877,760	\$973,310	\$95,397,237
LAURENS DISTRICT 56	\$29,544,190	\$6,679,965	\$4,313,045	\$3,344,690	\$4,235,570	\$1,826,920	\$512,440	\$50,456,820
LEE SCHOOL DISTRICT	\$20,225,610	\$4,663,933	\$714,590	\$3,634,670	\$4,018,320	\$1,862,777	\$637,820	\$35,757,720
LXINGTON DISTRICT 1	\$283,784,050	\$54,922,780	\$12,271,120	\$14,113,260	\$33,824,120	\$11,441,940	\$867,644	\$411,224,914
LXINGTON DISTRICT 2	\$137,182,310	\$38,340,050	\$10,688,880	\$11,808,560	\$14,436,940	\$18,332,420	\$535,344	\$231,324,504
LXINGTON DISTRICT 3	\$27,473,120	\$5,578,300	\$35,640	\$1,998,020	\$4,426,920	\$2,252,680	\$171,941	\$41,936,621
LXINGTON DISTRICT 4	\$18,617,140	\$5,201,710	\$1,253,330	\$420,730	\$4,242,920	\$685,640	\$64,179	\$30,485,649
LXINGTON DISTRICT 5	\$314,791,270	\$53,230,966	\$337,430	\$6,546,780	\$37,133,180	\$12,629,740	\$855,346	\$425,524,712
MARION DISTRICT 1	\$23,934,848	\$4,962,080	\$909,820	\$2,764,100	\$3,855,295	\$1,678,400	\$495,785	\$38,600,328
MARION DISTRICT 2	\$16,788,017	\$3,477,820	\$617,010	\$671,640	\$2,041,405	\$1,517,360	\$302,379	\$25,415,631
MARION DISTRICT 7	\$7,036,713	\$1,715,390	\$279,897	\$181,510	\$1,352,280	\$321,980	\$134,369	\$11,022,139
MARLBORO SCHOOL DISTRICT	\$30,930,500	\$7,807,657	\$11,886,968	\$8,000,530	\$5,706,189	\$2,169,640	\$874,340	\$67,375,824
MCCORMICK SCHOOL DISTRICT	\$30,399,720	\$4,970,121	\$186,254	\$1,165,150	\$3,832,488	\$664,390	\$973,980	\$42,192,103
NEWBERRY SCHOOL DISTRICT	\$74,347,070	\$14,242,486	\$6,836,737	\$9,321,010	\$10,597,230	\$5,314,340	\$944,146	\$121,603,019
OCCONEE SCHOOL DISTRICT	\$295,261,035	\$37,818,501	\$19,018,930	\$12,693,130	\$144,681,860	\$6,250,788	\$2,269,292	\$517,993,536
ORANGEBURG DISTRICT 3	\$35,197,038	\$6,349,158	\$1,786,667	\$5,442,960	\$5,167,263	\$4,090,959	\$277,360	\$58,311,405
ORANGEBURG DISTRICT 4	\$18,451,923	\$6,256,885	\$2,184,466	\$6,625,860	\$25,589,378	\$1,116,766	\$317,897	\$60,543,175
ORANGEBURG DISTRICT 5	\$83,899,107	\$15,648,575	\$17,501,552	\$23,227,650	\$9,900,336	\$10,170,980	\$860,020	\$161,208,220
PICKENS SCHOOL DISTRICT	\$310,536,844	\$47,834,242	\$14,115,284	\$11,331,790	\$31,222,200	\$11,988,572	\$2,188,484	\$429,217,416
RICHLAND DISTRICT 1	\$485,964,850	\$84,678,406	\$27,343,849	\$46,720,417	\$73,286,790	\$48,777,120	\$1,174,030	\$767,945,462
RICHLAND DISTRICT 2	\$350,978,960	\$61,431,272	\$13,337,075	\$16,652,050	\$21,518,980	\$20,406,030	\$742,201	\$485,066,568
SALUDA SCHOOL DISTRICT	\$27,835,540	\$5,694,210	\$	\$2,631,450	\$3,310,310	\$917,260	\$876,580	\$41,265,350
SPARTANBURG DISTRICT 1	\$63,376,431	\$12,101,271	\$213,792	\$3,440,780	\$6,285,910	\$2,815,710	\$406,435	\$88,640,329
SPARTANBURG DISTRICT 2	\$123,070,226	\$22,030,586	\$1,301,399	\$9,487,250	\$8,397,839	\$4,582,630	\$797,966	\$169,667,896
SPARTANBURG DISTRICT 3	\$24,659,145	\$5,921,379	\$5,131,067	\$18,966,200	\$5,326,870	\$1,428,010	\$214,320	\$61,646,991
SPARTANBURG DISTRICT 4	\$26,479,603	\$6,026,129	\$1,034,806	\$4,763,050	\$5,459,558	\$1,838,740	\$212,630	\$45,814,516
SPARTANBURG DISTRICT 5	\$108,619,010	\$19,966,746	\$32,929,309	\$31,113,370	\$8,084,788	\$12,010,620	\$1,726,730	\$214,450,573
SPARTANBURG DISTRICT 6	\$160,075,065	\$26,133,609	\$13,916,368	\$32,565,940	\$12,433,875	\$15,210,380	\$948,170	\$261,283,407
SPARTANBURG DISTRICT 7	\$134,704,302	\$21,425,264	\$2,495,776	\$12,519,850	\$13,979,388	\$15,534,900	\$661,340	\$201,320,820
SUMTER DISTRICT 17	\$103,770,760	\$19,301,280	\$445,900	\$9,140,720	\$11,376,160	\$11,533,140	\$567,250	\$156,135,210
SUMTER DISTRICT 2	\$85,395,280	\$19,454,350	\$5,964,320	\$24,296,640	\$7,133,860	\$4,718,680	\$170,160	\$147,133,290
UNION SCHOOL DISTRICT	\$31,376,060	\$8,768,110	\$6,534,267	\$8,759,580	\$7,072,280	\$2,133,454	\$983,403	\$65,627,154
WILLIAMSBURG SCHOOL DISTRICT	\$38,105,134	\$11,574,089	\$20,117,709	\$4,815,060	\$10,543,776	\$2,947,430	\$1,700,281	\$89,803,479
YORK DISTRICT 1	\$54,246,514	\$11,361,831	\$2,734,471	\$6,455,750	\$9,370,510	\$3,686,780	\$157,460	\$88,013,316
YORK DISTRICT 2	\$109,296,164	\$17,783,607	\$551,475	\$3,458,320	\$140,488,280	\$3,105,035	\$477,821	\$275,160,702
YORK DISTRICT 3	\$273,416,933	\$47,518,647	\$13,424,113	\$37,003,865	\$14,990,662	\$17,479,583	\$702,670	\$404,536,473
YORK DISTRICT 4	\$191,671,130	\$27,513,613	\$10,594,039	\$16,646,320	\$10,269,550	\$7,525,355	\$410,020	\$264,630,027
Total	\$14,701,961,789	\$2,185,106,970	\$836,090,977	\$1,022,551,931	\$1,447,947,373	\$766,690,850	\$66,134,735	\$21,026,484,625

Property Tax

Business Personal Property Tax

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

Enacted:	1962
Statute:	§12-37-710
Rate:	Local Millage
Distribution:	Local Governments
FY 08-09 Collections:	(Local)

Motor Carrier Property Tax

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

Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 08-09 Collections:	\$20,039,356

Private Carlines Property Tax

On or before April 15, 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 a report setting forth specifically the information prescribed by the department to enable it to make the assessment.

Enacted:	1976
Statute:	§§12-37-2110 to 12-37-2190
Rate:	9.5% of FMV times statewide average millage
Distribution:	State General Fund
FY 08-09 Collections:	\$3,733,905

Other Taxes and Licenses

Deed Recording Fee

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

The state's portion of the fees collected by the clerks of court and registers of deeds will be reported and remitted to the Department of Revenue on a monthly return which is due on or before the 20th of the month following the month in which the transaction was recorded. Counties retain their portion of the fee - 55 cents of each \$1.85.

Enacted:	1923
Statute:	§§12-24-10 to 12-24-150
Rate:	See Above
Distribution:	\$1 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.55 — County General Fund
FY 08-09 Collections:	\$25,756,706

The following chart provides:

- ◆ *Deed Recording Fee collections by county*

Deed Recording Fee Collections by County FY 2008-2009

County	Tax Collections	County	Tax Collections
Abbeville	\$80,439.03	Greenwood	\$333,145.77
Aiken	1,161,109.90	Hampton	53,303.72
Allendale	14,609.53	Horry	5,481,682.91
Anderson	1,165,847.47	Jasper	234,784.34
Bamberg	41,683.59	Kershaw	336,772.82
Barnwell	52,148.71	Lancaster	922,529.95
Beaufort	4,196,829.93	Laurens	246,314.90
Berkeley	1,900,715.26	Lee	35,751.92
Calhoun	39,075.21	Lexington	2,049,139.93
Charleston	5,949,798.83	Marion	100,077.74
Cherokee	229,059.90	Marlboro	48,741.49
Chester	146,184.19	McCormick	59,483.88
Chesterfield	124,079.89	Newberry	150,969.38
Clarendon	173,939.60	Oconee	847,738.78
Colleton	360,858.05	Orangeburg	316,980.15
Darlington	204,361.44	Pickens	897,587.91
Dillon	52,720.36	Richland	3,298,570.61
Dorchester	1,293,463.20	Saluda	53,149.65
Edgefield	121,064.85	Spartanburg	1,939,206.65
Fairfield	130,370.33	Sumter	540,775.93
Florence	722,355.98	Union	130,487.93
Georgetown	889,327.84	Williamsburg	86,311.62
Greenville	4,586,764.83	York	2,844,640.75
State Total:		\$23,636,807.92	
<i>* Total Tax minus total non-refundable credits equals state tax liability.</i>			

Other Taxes and Licenses

Admissions Tax

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

Examples of "places of amusement" are: nightclubs, college and professional sporting events, amusement parks, golf courses, miniature golf or putt-putt courses, tennis courts, bowling alleys, water slides, movie theaters, musical concerts, health clubs, spas, gyms,

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 07-08 Collections:	\$32,446,921

The following charts provide:

- ◆ *Admissions Tax Collections by county*
- ◆ *Admissions Tax Collections by event type*

Admissions Tax Collections by County			
FY 2008-2009			
County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	***
Aiken	746,208	Horry	9,286,639
Allendale	***	Jasper	***
Anderson	459,960	Kershaw	35,434
Bamberg	***	Lancaster	51,157
Barnwell	***	Laurens	54,961
Beaufort	3,746,913	Lee	***
Berkeley	526,281	Lexington	436,801
Calhoun	***	McCormick	***
Charleston	4,574,698	Marion	19,080
Cherokee	63,701	Marlboro	***
Chester	18,115	Newberry	16,308
Chesterfield	24,492	Oconee	247,933
Clarendon	***	Orangeburg	173,147
Colleton	56,957	Pickens	1,443,035
Darlington	179,227	Richland	3,192,904
Dillon	11,096	Saluda	12,092
Dorchester	299,725	Spartanburg	672,187
Edgefield	87,447	Sumter	151,211
Fairfield	26,905	Union	16,203
Florence	421,721	Williamsburg	16,706
Georgetown	958,325	York	1,266,440
Greenville	2,418,434		
Greenwood	280,082	Total of Counties	\$32,203,001
		Unallocated Total	243,920
State Grand Total			\$32,446,921

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

Admissions Tax Collections by Event Type			
FY 2008-2009			
Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,367	\$1,121,909
02	Nightclubs	2,721	603,192
03	Bands	858	140,815
04	Skating	421	233,111
05	Bowling	461	1,156,791
06	Golf	4,113	11,157,789
07	Golf Driving Range/Tennis	660	873,082
08	Miniature Golf Course	555	825,004
09	Swimming	157	94,590
10	Miniature Raceway	161	94,746
11	State/County park	140	379,832
12	Archery	119	49,158
13	Amusement Rides	322	669,558
14	Carnival	33	30,598
15	Circus	17	12,612
16	Itinerant Shows	118	152,814
17	Promoter	213	1,055,796
18	Gardens	105	892,134
19	Amusement Parks	253	2,278,546
20	Sight Seeing Attractions	136	159,066
21	Fishing Pier	64	37,820
22	Horse Racing , Shows & Rides	98	13,771
23	Athletic Events	558	2,725,527
24	Auto/Motorcycle Racing	306	232,011
25	Myrtle Beach Live Entertainment Theatre	147	1,811,008
26	Gyms, Spas, Body Building & Fitness Centers	91	164,633
27	Miscellaneous	1,372	963,518
99	Movie Theatres	1,023	4,517,490
Total		16,589	\$32,446,921

Other Taxes and Licenses

Alcoholic Liquor Tax and License

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

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

The **license fees** are:

Manufacturer's License: \$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 (Option 1):
\$200 per Sunday

Sunday Local Option Permit (Option 2):
\$3,050 / 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

The **Excise Taxes** are:

Per 8 ounces of alcohol: \$0.17

Per liter: \$0.71825

Standard case (wholesalers): \$1.81

Standard case

(retailers to wholesalers): \$2.99

Standard case

(add. tax paid by wholesalers): \$0.56

Surtax: 9%

Enacted:	1935
Statute:	Title 61 Chapter 33 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 08-09 Collections:	\$57,649,110

The following chart provides:

- ◆ *Alcohol Beverage License Local Option Permit Counties and Municipalities*

Alcohol Beverage License Local Option Permit Counties and Municipalities FY 2008-2009

County:	LOP	7 Day Beer and Wine
Beaufort	YES	YES
Charleston	YES	YES
Georgetown	YES	YES
Horry	YES	YES
Lexington	YES	NO
Richland	YES	NO
York	YES	NO
City:	LOP	7 Day Beer and Wine
Aiken	YES	YES
Anderson	YES	NO
Bluffton	YES	YES
Blythewood	YES	YES
Columbia (Lexington County)	YES	YES
Columbia (Richland County)	YES	YES
Daniel Island	YES	YES
North Charleston (Charleston County)	YES	YES
North Charleston (Berkeley County)	YES	YES
North Charleston (Dorchester County)	YES	YES
Edisto Beach	YES	YES
Florence	YES	NO
Goose Creek	YES	YES
Greenville	YES	YES
Hanahan	YES	YES
Hardeeville	YES	NO
Hilton Head	YES	YES
Mauldin	YES	YES
Port Royal	YES	YES
Rock Hill	YES	NO
Santee	YES	NO
Spartanburg	YES	NO
Summerville (Charleston County)	YES	YES
Summerville (Berkeley County)	YES	YES
Summerville (Dorchester County)	YES	YES
Tega Cay	YES	YES
Yemassee	YES	YES

Other Taxes and Licenses

Aircraft Tax

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

Enacted:	1976
Statute:	§§12-37-2410 to 12-37-2490
Rate:	Assessment based on average statewide millage rate
Distribution:	State General Fund
FY 08-09 Collections:	\$6,260,566

Bank Tax

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

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY 08-09 Collections:	\$8,493,851

Beer and Wine Tax and License

All wholesale distributors, retailers, breweries and wineries doing business within South Carolina are required to be licensed by the Department of Revenue. New businesses must pay a \$300 filing fee with the license application in addition to the appropriate license fees.

The **license fees** are:

- 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 is 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

Enacted:	1933
Statute:	Title 61 Chapter 21 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 08-09 Collections:	\$100,391,806

Bingo Tax

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

Type of License (One Time Fee)

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

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 50% 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.

Bingo may 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 the “Division on Aging Senior Citizen Centers Permanent Improvement Fund.”

7.05% must 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 the elderly as follows:

- a. 50% 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 % must be deposited in a separate fund for the Parks & Recreation Development Fund.

72.15% must be 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.

Enacted:	1982
Statute:	§§12-21-3910 to 12-21-4295
Rate:	\$0.10 \$0.04 (Class C) \$0.05 (Class F)
Distribution:	See Above
FY 08-09 Collections:	\$3,612,582

Business License Tax on Tobacco

The business license tax applies to all tobacco products sold in South Carolina. All persons selling, purchasing, distributing or importing tobacco products in South Carolina are required to pay the business license tax.

The tax 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% of the tax due.

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	\$0.07/pack of 20; 5% of manufacturer’s price for all other tobacco products
Distribution:	State General Fund
FY 08-09 Collections:	\$30,330,491

The following charts provide:

- ◆ *State Comparison of Excise Tax Rates on Cigarettes*
- ◆ *Tobacco Tax Collections by Month*

State Comparison of Excise Tax Rates on Cigarettes

January 1, 2009

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	46	Nebraska	64	38
Alaska	200	11	Nevada	80	34
Arizona	200	11	New Hampshire	178	16
Arkansas	115	27	New Jersey	270	4
California	87	32	New Mexico	91	31
Colorado(5)	84	33	New York (1)	275	3
Connecticut	300	2	North Carolina	45	44
Delaware	160	18	North Dakota	44	45
Florida (6)	133.9	23	Ohio	125	24
Georgia	37	47	Oklahoma	103	28
Hawaii (3)	260	5	Oregon	118	26
Idaho	57	42	Pennsylvania	160	18
Illinois (1)	98	30	Rhode Island	346	1
Indiana	99.5	29	South Carolina	7	51
Iowa	136	22	South Dakota	153	20
Kansas	79	35	Tennessee (1) (2)	62	39
Kentucky (2)	60	40	Texas	141	21
Louisiana	36	48	Utah	69.5	36
Maine	200	11	Vermont	224.0	9
Maryland	200	11	Virginia (1)	30	49
Massachusetts	251	7	Washington	202.5	10
Michigan	200	11	West Virginia	55	43
Minnesota (4)	123	25	Wisconsin	252	6
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	50	Dist. of Columbia	250	8
Montana	170	17			
			U. S. Median	118.0	

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 \$2.80 per pack effective July 1, 2010 and \$3.00 per pack effective July 1, 2011

(4) Plus an additional 33.0 cent sales tax is added to the wholesale price of a tax stamp (total \$1.56). This rate is determined annually by the Department of Revenue.

(5) In addition there will be a 2.9% state sales tax on top of the stated per pack tax rate from 07/01/2009 through 07/01/2011

(6) includes a \$1 per pack surcharge.

Tobacco Tax Collections by Month

FY 2008-2009

Month	Cigarettes	Other Tobacco Products	Total
Jul 08	\$2,093,453	\$439,726	\$2,533,179
Aug 08	\$2,221,318	\$407,106	\$2,628,424
Sep 08	\$2,111,335	\$404,469	\$2,515,804
Oct 08	\$2,162,609	\$418,273	\$2,580,882
Nov 08	\$2,088,233	\$372,825	\$2,461,058
Dec 08	\$1,945,939	\$383,351	\$2,329,290
Jan 09	\$2,187,409	\$465,704	\$2,653,113
Feb 09	\$1,994,133	\$444,053	\$2,438,186
Mar 09	\$2,155,661	\$435,960	\$2,591,621
Apr 09	\$2,402,985	\$447,486	\$2,850,471
May 09	\$1,991,979	\$418,409	\$2,410,388
Jun 09	\$2,032,439	\$524,033	\$2,556,472
Total	\$25,387,493	\$5,161,395	\$30,548,888

Other Taxes and Licenses

Coin-Operated Devices

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

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. 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:

<i>Type 1 Machines:</i>	\$50
<i>Type 2 Machines:</i>	\$200
<i>Type 3 Machines:</i>	\$2,000
<i>Billiard and other tables:</i>	\$2,000

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

The tax rates are:

<i>Type 1 Machines:</i>	\$50
<i>Type 2 Machines:</i>	\$200
<i>Type 3 Machines:</i>	\$4,000
<i>Billiard and other tables:</i>	\$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.

Type 1 Machines:

Juke boxes, kiddy rides

Type 2 Machines:

Video games without free play feature, crane machines, pinball games with free play feature, non-payout pin table type

Type 3 Machines:

Video games, in-line pin games of non-payout type with free play feature

Billiard and Other Tables:

Pocket billiard, foosball table, bowling tables or skeeball tables operated for profit

Enacted:	1939
Statute:	Title 12, Chapter 22 Section 12-21-2720
Rate:	See Above
Distribution:	State General Fund
FY 08-09 Collections:	\$2,134,238

Controlled Substance Tax

No dealer may possess any marijuana or controlled substance upon which a tax is imposed unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia.

The department has adopted a uniform system of providing, affixing and displaying official stamps, official labels or other official indicia for marijuana and controlled substances on which a tax is imposed.

A tax is imposed on marijuana and controlled substances at the following rates:

- ◆ On each gram of marijuana, or portion of a gram, \$3.50;
- ◆ On each gram of controlled substance, or portion of a gram, \$200;
- ◆ On each 50 dosage units of a controlled substance that is not sold by weight, or portion of 50 dosage units, \$2,000.

Enacted:	1993
Statute:	§§12-21-5010 to 12-21-6050
Rate:	See Above
Distribution:	State General Fund
FY 08-09 Collections:	\$149

Dry Cleaning Facility Registration Fees and Surcharges

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

Number of Employees Registration Fee

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

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.

Enacted:	1995
Statute:	§§44-56-410 to 44-56-495
Rate:	See Above
Distribution:	Special fund for environmental cleanup from dry cleaning operations
FY 08-09 Collections:	\$1,264,324

Electric Power Tax

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

Enacted:	1931
Statute:	§§12-23-10 to 12-23-130
Rate:	\$0.0005
Distribution:	State General Fund
FY 08-09 Collections:	\$27,664,576

Emergency Services—911 User Fee

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

Tier I – 1,000 to 40,999 access lines - \$1.50 for start-up costs, \$1.00 for on-going costs.

Tier II – 41,000 to 99,999 access lines - \$1.00 for start-up costs, \$0.60 for on-going costs.

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

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

Enacted:	1931
Statute:	Chapter 47 of Title 23
Rate:	See Above
Distribution:	39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor
FY 08-09 Collections:	\$22,915,377

Forest Renewal and Forest Product Assessment Taxes

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

The **tax rates** are:

Softwood products measured in board ft.

\$0.50 per 1,000-board ft.

Softwood products measured in cords

\$0.25 cents per cord

Hardwood products measured in board ft.

\$0.25 per 1,000-board ft.

Hardwood products measured in cords

\$0.07 cents per cord

Enacted:	1922
Statute:	§§48-28-10 to 48-28-100 and §§48-30-10 to 48-30-80
Rate:	See Above
Distribution:	Forest Renewal Fund
FY 08-09 Collections:	\$755,590

Indigent Health Care Hospital Tax

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

Enacted:	1989
Statute:	§§12-23-810 to 12-23-840
Rate:	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide
Distribution:	Medical Expansion Fund
FY 08-09 Collections:	\$263,312,204

Low-Level Radioactive Waste Tax

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

Enacted:	1983
Statute:	Title 46, Chapter 48
Rate:	\$235
Distribution:	First \$2 million – Barnwell County Balance—Nuclear Waste Disposal Receipts Distribution Fund
FY 08-09 Collections:	\$14,475,660

Motor Fuel User Fee

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.

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 08-09 Collections:	\$514,748,461.94

Solid Waste Excise Tax

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

Enacted:	1991
Statute:	§§44-96-120 to 44-96-235
Rate:	\$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good
Distribution:	Solid Waste Management Fund (to local governments)
FY 08-09 Collections:	\$8,386,294

Retail License Fee

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 \$50 for each retail license at the time of application. Every artist and craftsman selling products they have created or assembled at arts and crafts shows and festivals 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 \$50 at the time of application. This license may be used only for one location at a time.

Enacted:	1951
Statute:	§12-36-510
Rate:	\$20 or \$50 at time of application
Distribution:	State General Fund
FY 08-09 Collections:	\$795,742

Savings and Loan Tax

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. This tax includes 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.

Enacted:	1957
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of Net Income
Distribution:	State General Fund
FY 08-09 Collections:	\$3,815,836

Glossary



Glossary

Adjustment:

A reduction of your income for expenses, such as IRA contributions, alimony, moving expenses and Keogh deductions. Your gross income less adjustments equals your adjusted gross income (AGI).

Assessed Value:

Used in personal property taxation to describe the taxable value of personal property and inventories; also refers to the taxable value of land and improvements such as buildings.

Calendar Year

A complete tax year for most taxpayers that runs from January 1st through December 31st.

Carry Forward

Using deductions or credits that cannot be taken in the current year to reduce your tax liability in a later year or years.

Credit:

When it relates to taxes, a credit is a direct dollar-for-dollar reduction of your income tax after it is computed on your taxable income.

Deductions:

Expenses allowed by the IRS that reduce your taxable income. Deductions such as alimony, capital losses, moving expenses, business losses and deductible IRA and Keogh contributions can offset gross income even if you don't have enough deductions to itemize.

Personal expenses such as medical costs, mortgage interest, state and local taxes, employee business expenses and charitable contributions are deductible only if you itemize your deductions.

Excise Tax:

A tax based on the value of services or property other than real estate. You cannot deduct most excise taxes, including those for airline tickets, gasoline, spirits or tobacco. However, you can deduct as an itemized deduction any portion of state and local tax on your vehicle or other personal property that is based solely on the value of the property and assessed on an annual basis.

Exemption:

A deduction from taxable income for you, your spouse and your qualifying dependents. For tax year 2008, each exemption reduces your taxable income by \$3,500. For tax year 2009, it will be \$3,650. Special rules apply if someone else can claim you or your spouse as a dependent.

Fair Market Value:

The price an item would sell for, assuming the buyer and a seller both have reasonable knowledge and are not under undue pressure. To determine fair market value, it is common to compare other similar properties sold near the same time as your property.

Fiscal Year (FY):

A 12-month year ending on a date other than Dec. 31. Most individual taxpayers are on a calendar year.

Income Tax:

The main source of revenue for the federal government and many states. The tax is based on your earned and unearned income. You are allowed certain deductions, allowances and credits to reduce your tax based on laws made by Congress and the state of South Carolina.

Liability:

The amount of a specific tax that a taxpayer owes; this amount can be reduced by deductions and credits.

Net Income:

The total earnings or “bottom line” of a business. It is generally calculated by deducting from total sales the costs of doing business, such as depreciation, interest, taxes and certain other expenditures.

Property Tax:

A tax levied by local governments, based on the value of property you own. Property tax on real estate is the main source of financing for local governments and school districts. You may also pay tax on personal property such as business equipment.

Refund:

Relating to income tax, the excess of your withholding and estimated tax payments for the year over your tax liability. Federal income tax refunds are not taxable. State income tax refunds may be taxable if you itemized your deductions in the year the state taxes were paid or withheld.

Sales Tax:

A tax based on the sales price of retail goods and services. You pay the tax at the time of the sale and the seller turns it over to the state or other taxing authority.

Tax Liability:

The amount of tax you owe.

Tax Year:

The 12-month reporting period for which you are filing your tax return.

Taxable Income:

The amount of net income used to calculate your income tax. Taxable income is your gross income reduced by all your adjustments, deductions and exemptions.

Total Tax:

The sum of all taxes that you owe for the tax year after all your credits, but not your payments, have been applied.

Withholding:

Taxes that are taken out of your wages or other income before you receive them and are deposited in an IRS account. Taxes are most commonly withheld from wages, but they may also be withheld from other income, such as dividends and interest.

