

South Carolina Department of Revenue



2011 – 2012 Annual Report

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Agency Overview

Mission Statement

The mission of the South Carolina 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:

- Adhere to our legal and moral duties as custodians of the Taxpayer information entrusted to us;
- Administer revenue and regulatory laws in a fair and impartial manner;
- Collect the revenue due the state;
- Recommend improvements to the laws administered;
- Ensure a professionally trained staff of employees;
- Continually improve the quality of services and products; and
- Provide guidance to foster compliance with revenue and regulatory laws.

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 and Recognition.

In concert with our mission, the Department collects approximately 94% of the state's general fund. Total annual net collections by the Department amount to \$8.5 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 is 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 SC Department of Commerce (DOC), the DOR is closely involved in enhancing economic development in this State. The Director is a member of the Coordinating Council for Economic Development and acting Chairman of the Enterprise Program of the Coordinating Council for Economic Development.

The DOR administers most of the tax credit programs in this State and therefore, is often required to be 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.

Source: SC Department of Revenue Accountability Report 2011 - 2012

Year in Review

All Department business plans tie directly to the Strategic Plan. Senior leadership continues to lead 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 listed below:

Find Non-filers:

Use Tax Non-filers – The DOR continues to identify possible non-filers through the U.S. Customs project, collecting \$103,686 on prior assessments this fiscal year. Collections on non-filers identified through the use of U.S. Coast Guard information have totaled \$4,518 on 12 assessments. The DOR continues to obtain information from transportation companies on furniture deliveries from North Carolina into this State which resulted in \$93,625 in collections on 427 assessments during FY12. Also, through warranty information from manufacturers of All Terrain Vehicles (ATVs) and similar products, the DOR issued 1,991 assessments and collected \$384,949 for use tax on these items. Through the methods listed above and others, the DOR has collected \$587,378 on over 2,431 use tax assessments in FY12 which reflects a 20% increase in use tax collections from FY11.

Income Non-filers –The DOR continues to use the Data Warehouse pre-audit program to find individual income tax non-filers. Using this method, the DOR issued individual income tax non-filer notices and assessed \$13,916,581 during FY12. Total collections this fiscal year on income non-filers were \$8,103,767.

Nexus/Discovery – Nexus/Discovery focuses on the large multi-state and multi-national corporations doing business in South Carolina, but who are not reporting in South Carolina. For FY12, the Nexus/Discovery unit registered 274 non-filers and collected \$8,719,978. Projects this year included DOR internal database crosschecks and a Department of Employment and Workforce (DEW) crosscheck, regional and national exchanges, internet research, accommodations and alcoholic beverage importers.

Maintain a Data Warehouse:

The purpose of this project is to use the data warehouse technology to identify uncollected revenues which consist of taxes due from non-filers, under reporters and failure to pay taxpayers. In addition to the compliance component, the warehouse data is used by our business intelligence program, Business Objects, as the primary depository of data used for analysis of business forecasting, trend analysis, financial reporting, as well as supporting the legislative process by more accurately predicting the results of legislative changes impacting the tax laws of South Carolina. The Audit and Collection sections leverage the data in the Data Warehouse to issue notices and create audit cases.

In FY12, the Data Warehouse loaded data from the DOR tax systems, W2 data received from SCBOS and the DOR's individual income tax processing vendor, Death Certificate information from the Department of Health and Environmental Control (DHEC) and data from the Internal Revenue Service among others. The Fed/State 1040 data is now being loaded in its entirety to the Data Warehouse in a weekly refresh process. In May 2012, the

Data Warehouse systems were upgraded to the newest software version. The Data Warehouse and Business Objects have begun a joint effort to identify and map corporate tax data for DOR employees to use.

Maximize Voluntary Compliance Through Fair Share Activities:

Voluntary compliance is increased when taxpayers have guidance and an understanding of how tax and regulatory laws are applied to various situations. Where alternative resolution is not possible, the Department's Office of General Counsel for Litigation will resolve disputed matters through litigation on tax and regulatory issues where there is general disagreement in the interpretation and application of statutes. During the last fiscal year, issues related to corporate income tax, tax credits and deductions, property tax exemptions and sales tax exemptions were litigated at various levels of state courts. The continued application of the legal decisions issued in previous years – Media General (combined reporting for corporate income tax) and Travelscape (attributional nexus for sales tax) is helping to obtain a more accurate measure of tax from out-of-state corporations doing business in South Carolina.

Carmax Auto Superstores West Coast, Inc. v. South Carolina Department of Revenue; Opinion 4953 – Filed March 14, 2012, petitions for rehearing pending. Note: Use of Alternative Apportionment Method under SC Code Ann. 12-6-2320

This is the first appellate case since Media General to address alternative formulas for apportioning income of multi-state corporations and is significant to the Department's continued efforts to ensure that out-of-state taxpayers doing business in South Carolina pay a fair tax on income earned within the state.

Emerson Electric Co. v. SC Department of Revenue, 395 S.C. 481, 719 S.E.2d 650 (2011)
Note: Matching Deductions and Income

The South Carolina Supreme Court upheld the “matching principal” which generally provides that where income is taxable in South Carolina, expenses incurred in generating that income may be matched against it as a deduction for state income tax purposes. The converse is generally true – where income is not taxable, expenses incurred in generating that income may not be matched against unrelated income as a deduction. Because the taxpayer's income was not subject to South Carolina tax, the Court disallowed the taxpayer's interest expenses incurred in generating such income as a deduction. Allowing the deduction would have violated the matching principal.

Hampton Friends of the Arts v. South Carolina Department of Revenue, Docket No. 10-ALJ-17-0538-CC (2011), appeal to South Carolina Court of Appeals pending. Note: Determination of Tax Exemption for Real Property Owned by Tax Exempt Entity

Hampton Friends of the Arts (Hampton) is a not-for-profit corporation that purchased real property in March of 2008. On October 27, 2008, Hampton submitted an application to the Department for exemption from property tax under SC Code Ann. 12-37-220(B)(24). The Department approved the application prospectively for 2009 taxes but denied tax-exempt status for 2008 because the taxability of property is determined on December 31 of the year preceding the tax. On December 31, 2007 – the year preceding the 2008 taxes – the property was owned by a private person and not used for public, tax-exempt purposes. The taxpayer appealed to the ALC asserting that when it acquired the real property in March of

2008, the property immediately became tax exempt and no longer subject to taxation. The taxpayer further argued that since the 2008 property taxes were not payable until September of 2008, the taxability of the property can change and become non-taxable at any point prior to property tax bills being issued. The ALC upheld the Department's denial of the tax exemption with observation "[s]ection 12-37-610 explicitly states that it is the owner on December 31 of the preceding year that is liable for property taxes for the ensuing tax year. Because ownership on December 31 determines liability for property taxes, logic dictates that such date also determines the taxability of the property. The real property at issue was not tax exempt on December 31 of the year preceding the tax so it was not tax exempt for 2008 property taxes but did enjoy an exemption for 2009 taxes.

South Carolina Administrative Law Court, Field House Properties, LLC v. South Carolina Department of Revenue, Docket No. 11-ALJ-17-0430-CC (2012), appeal to South Carolina Court of Appeals pending. Note: Subdivided real property not exempt as "inventory"

Fieldhouse Properties, LLC (Fieldhouse or Taxpayer) purchased a parcel of undeveloped real property near the University of South Carolina football stadium to develop as a parking lot. The taxpayer paved the parcel and then subdivided it into approximately 99 parking spaces, which the taxpayer then began to offer for sale. In 2008, the county issued a real property tax assessment to the taxpayer for the 55 parking spaces that remained unsold. Although it paid the tax, the taxpayer disputed the assessment under the premise that SC Code Ann. 12-37-220(B) (30) exempted the unsold parking spaces from tax as "inventory" and filed a claim for refund. After the Department denied the refund, the taxpayer appealed to the ALC and the ALC upheld the Department's denial of the refund, determining that "inventory" refers to tangible personal property and not to subdivided real estate.

Increase Enforced Collections:

For FY12, the Agency continued its efforts to increase enforced collections. In previous years, the emphasis was on all enforced collections. This fiscal year, as directed in SC Proviso 90.21, the DOR specifically focused on collecting outstanding liabilities owed to South Carolina by out-of-state (foreign) taxpayers. This effort included, but was not limited to, corporate, individual or sales tax collections, but especially dealt with enforced collections and outstanding liabilities. The DOR was expected to collect \$53.8 million over a base collection amount of \$45 million in foreign collections. The total collections target was \$98.8 million to meet the threshold amount and the expected increased enforced collections. An important component of this initiative was to reallocate personnel to concentrate on out-of-state taxpayers to bolster compliance.

Drive One-Stop Business Registration:

The goal of the SC Business One-Stop (SCBOS) system is to be a "one-stop" gateway for business and professional registration, licensing and filing for services offered by federal, state and local governments within South Carolina. In collaboration with many agencies across the State, SCBOS identified several projects this fiscal year to further the goal of simplifying electronic registration of businesses.

Below is a listing of some of the accomplishments achieved in FY12:

- Provided South Carolina businesses an internet-based solution for submitting to the DOR a copy of the W2s issued to employees as part of the annual filing requirement. Fifty-two percent of businesses are using SCBOS to file their W2s, and these businesses account for 84% of all employees with W2s.
- Completed a series of work requests to improve and update the alcoholic beverage license process within SCBOS. These work requests stemmed from legislative changes to the licensing process and the need for updates in response to the DOR's new tax system.
- Created a portal for the Department of Employment and Workforce (DEW) to allow employers to respond to questions regarding wage information. The portal connects SCBOS users to the DEW's Internet Response Module (IRME) Application. Before reaching the IRME application, the employer will authenticate with SCBOS, submit their DEW account number and PIN, and then access the IRME application to perform wage submissions.
- Assisted the Department of Consumer Affairs with their Fall 2011 renewals. The project required assistance in communication to businesses.
- Analyzed requirements on future projects such as replacing the DOR's eSales, ePay and eWithholding applications with expanded versions and a modern user interface through SCBOS. Also analyzed the SCBOS Payment Warehouse project. This project will allow the user to schedule a payment for a certain amount to be filed on a certain date.
- SCBOS is accountable to the SCBOS Executive Committee that meets quarterly to review the status of SCBOS projects and assist in program direction. SCBOS continues to maintain a high level of public satisfaction with the scbos.com website. Over 93% of users responded "yes" to the checkout survey question "Would you use this online service again?"

Provide Stakeholder Education and Feedback:

One way to increase voluntary compliance with tax laws is to educate taxpayers on their filing obligations. The DOR accomplishes this goal by educating taxpayers through workshops, seminars, our website and by partnering with outside organizations to provide a helpful and friendly taxpayer education program.

The DOR continues to offer the following free workshops: Sales Tax Forms Workshop, Basic Withholding Tax Workshop, Basic Corporate Tax Workshop, and new in FY12, the Advanced Corporate Tax Workshop. The Sales Tax Forms Workshop, Basic Withholding Tax Workshop and the Advanced Corporate Tax Workshop are also available as a webinar. The webinar allows taxpayers from across the state and country to attend the class without leaving their computer. Forty-three percent of our Sales Tax Forms Workshop participants and 54% of our Basic Withholding Tax Workshop participants attended via webinar in FY12.

Fee-based seminars are offered for more in-depth training in sales and use tax and are geared toward specific industries. Seminars were held this fiscal year in the areas of Manufacturing, Government and Municipalities, Accommodations, Agriculture and Educational Institutions.

The DOR also provides instructors for various workshops and seminars around the State, such as the Small Business Tax Workshops, Job Development Credit Seminars and the Clemson Tax Workshops.

The DOR provides speakers upon request by a group or association. This fiscal year, the DOR provided speakers for 16 different organizations (18 class sessions) with over 781 taxpayers in attendance. Some of the organizations included: Carolinas Tax Professionals Forum, SC Society of Accountants, SC Shooting Range Association, Volunteer Income Tax Assistance Program, the Medical University of South Carolina and Winthrop University.

Below is a listing of workshops held in FY12, the total number of classes held and the total number of attendees:

Workshop:	# of classes:	# of attendees:
Sales Tax Forms Workshop	22	221 (94 via webinar)
Withholding Tax Workshop	5	93 (50 via webinar)
Corporate Tax Workshop	3	44
Advanced Corporate Tax Webinar	2	8
Sales & Use Tax Seminar	6	200
Clemson Income Tax Workshop	6	1,227
Job Development Credit Seminar	6	106
Small Business Tax Workshop	40	273

Coordinate Alcoholic Beverage Licensing (ABL) Issues with Law Enforcement:

The DOR works closely with the State Law Enforcement Division (SLED) on alcoholic beverage licensing and license violations. SLED agents inspect locations requesting to sell alcoholic beverages and also issue alcohol violations against licensees that are not complying with the law. The goal of this project is to increase communication between the two agencies.

Licensing information is passed between SLED and the DOR through the ABL/SLED Automated Processing (ASAP) System. One way the DOR and SLED are improving communication is by making continuous updates to the ASAP. Work was also completed to allow SLED, among other agencies and taxpayers, to view alcoholic beverage licensing information via the DOR website, www.sctax.org. The information provided includes, but is not limited to, the name of the licensee, their business address, what type of license(s) they hold, and when their license(s) expires.

The addition of eight SLED agents has not only improved communication between SLED and the DOR, but has increased the number of alcohol license violations issued. In FY12, the DOR processed 437 ABL violations.

Upgrade the Agency Website:

With the ever-increasing number of taxpayers going online, it is important to have a website that is user friendly and accurate. A special website team was organized during FY10 to upgrade and enhance the DOR's website. In FY12, the website team and special "author" groups within the Agency (groups that are responsible for maintaining specific pages within the website) continued to ensure the accuracy of the content on the DOR website.

In addition, the sales and miscellaneous tax sections of the website have been reformatted for better usability and are currently being maintained and updated by their respective sections. Since the project began, the withholding tax, property tax, alcoholic beverage licensing, sales tax and miscellaneous tax web pages, among others, have been redesigned. Training will continue to be offered to new personnel in the author groups to insure that they are able to maintain their page.

The website team along with the Agency's Information Resource Management Division (IRM) heard search engine presentations on different products in the fourth quarter of FY11. Google Mini Search Engine was chosen and installed. The search engine was tested and was integrated on the DOR website in the first quarter of FY12. Taxpayers have greatly benefitted from the use of the tool.

The Department's IRM Division is working on the SharePoint 2010 conversion for the internal DOR website. This conversion may ultimately be used as a proof of concept for the redesign of the public DOR website, www.sctax.org. With this new development, the author groups were tasked with deleting "behind the scenes" information that is no longer used. Doing this work in advance will make the move to a new website much smoother and insures only pertinent information will be used. The website project team plans to maintain a standing committee to monitor and assist the DOR sections in managing their website pages for years to come.

Consolidate the DOR Columbia Offices:

The DOR has been operating at two main locations in Columbia (the Columbia Mills building on Gervais Street and the Market Pointe location on Bush River Road) since 2006. Consolidating the two locations not only will save in rental costs, but will improve efficiency throughout the Agency.

The lease on the additional space at Market Pointe was signed in August 2011. The landlord was given the final drawing of plans and a contractor was hired by the landlord. Construction of the first phase was completed in the second quarter of FY12. The first move of employees occurred in January 2012. Tax returns stored in the DOR records warehouse were imaged to allow the start of remodeling of the area into office space. The second move of employees into the remodeled warehouse space occurred in April 2012.

While work on the third phase of construction was delayed due to the move of Hamrick's department store, the fourth phase began in the third quarter of FY12. The Department of Corrections was utilized to build cubicles in the area and the first group of employees in this phase moved in early July 2012.

Expand the Use of Image and Data Capture:

The DOR is striving to increase the amount of documents that are scanned. Our scanning numbers continue to grow as more of our returns are moved to the scanning and/or imaging process. Having more documents scanned gives employees throughout the Agency access to additional information at their desktop computer, as opposed to having to request the paper document from our Records section. Scanning also significantly reduces the amount of time returns are processed by eliminating the need to work and rework documents. Below is a list of some of the projects the DOR is working on to expand the use of image and data capture:

Increase the volume of returns/documents that are casually scanned – With the increase in the amount of items that need to be casually scanned, the decision was made to investigate how to incorporate the casual scanning process into the DOR's four high-speed Scan Optics Scanners. The existing casual scanners (three in our Records section and one in our scanner room) are starting to show their age and cannot keep up with the increase in casual scanning demand. Efforts in this area slowed some in the fourth quarter of FY12 as other projects and fiscal year-end processing took priority.

Research and review options to allow for the scanning of 2d barcode returns on the Scan Optics high-production scanners – Information was received from the DOR's scanning vendor on the possibility of scanning 2d barcode tax returns on the Scan Optics high-production scanners. The cost for scanning corporate 2d barcode tax returns was higher than expected and additional justification will be needed to determine if this process is a viable option. Partnership returns are manually intensive which results in backlogs and rehandling of the returns. Ninety-four and one-half percent of the partnership returns have no tax liability. A decision was made to go forward with the request to have partnership returns scanned due to the lower cost and increase in benefits for the Agency. Scan Optics is currently working with the Department's Information Resource Management (IRM) Division to allow us to scan all partnership returns (2d and non-2d returns) on our four high-speed scanners.

Research the options for adding Check 21 to the scanned check process – Check 21 is the check processing for the 21st century. It is the electronic transmission of both the check image and data to the bank. Research on this process was completed and we are working on the detailed requirements with Scan Optics and Bank of America. In the meantime, other aspects of this project which include the capability to scan and process all checks using the high-speed scanners are underway.

Outsource the processing and imaging of tax year 2010 and 2011 paper individual income tax returns – This process is in full swing with the outsourcing vendor currently processing 2010 and 2011 paper individual income tax returns. To date, the vendor has processed approximately 330,164 returns with a less than 1% error rate. Refunds for paper returns are being issued within 17 days of receipt when there are no errors on the return. Currently, we are finalizing the requirements to outsource the processing and imaging of 2012 returns as well.

I-Warehouse (Warehouse Imaging job) – In FY12, the I-Warehouse job, a job to allow the imaging of partnership, fiduciary, corporate, individual income and amended individual income tax returns, was added to our production scanning process. This job eliminated the need for our on-site warehouse space, but more importantly gives employees the capability to access the images at their desktop.

Improve Performance Measurement Systems and Processes:

Each year, performance measures and objectives from the prior year are reviewed to determine the ongoing need to report them. The FY12 Annual Business Plan was completed and new objectives were identified. Our business intelligence tool, Business Objects, provides up-to-date data for analyzing agency performance in reaching these objectives.

The Audit Performance Dashboard created this fiscal year includes information for assessments, collection amounts and cases closed by domestic field and foreign auditors by each DOR district. The Tax Tracking System Dashboard was created and displays the average number of days spent processing returns by tax type. The Alcoholic Beverage License Dashboard was placed on the DOR website for taxpayers and law enforcement to retrieve alcoholic beverage license information by license type, city and/or county. Viewing the information in the dashboards eliminates the calculating and keying of the information into the standard performance measure report format.

Other reports created in Business Objects in FY12 were:

- **Increase Enforced Collections Reports** - A series of reports displaying collections data for the agency objective "Increase Enforced Collections."
- **SCBOS Statistics Report** - Additional taxpayer entity data was added to the SCBOS Statistics report displaying the number of DOR transactions completed through SCBOS.
- **Weekly GEAR Report (Government Enterprise Accounts Receivable)** - A report that enables the Agency to closely monitor GEAR collections broken out by GEAR participant account.

In addition to internal requests for data and reports, the Agency receives special data requests from the Governor's Office and members of the legislature. The following reports were created in Business Objects in response to special data requests.

- **Individual Income Tax Returns Received by Federal Taxable Income Tax Brackets**
- **Corporate Data Report**
- **Pie Charts displaying state revenue and expenses** for publication on the DOR website.

Streamline Office Operations Business Systems, Processes and Performance:

The Agency's Office Operations Division underwent a reorganization to streamline processes and workflow. Interviews and meetings were held with both management and work sections to gather data and ideas on how the division could improve the performance of duties and responsibilities. A new organizational structure was formed with the expansion of three sections, the merging of two sections and the creation of two new sections, Office Operations Support Section and an Administrative Support Section.

Our annual customer service survey, conducted and analyzed by the University of South Carolina, found a 94.6% satisfaction level for the amount of time it took to receive a state income tax refund check. This remarkable statistic is due in part to the implementation of

over 160 process improvements in the Office Operations area alone by both frontline employees and management.

Some of the improvement projects were:

- Office Operations worked with the Information Resource Management (IRM) Division to build reports and dashboards in Business Objects. These reports will assist the division in identifying areas for improvement.
- Six teams graduated from the Agency's Process Improvement Program in FY12. The teams identified a work problem, flowcharted the process, gathered data and brainstormed solutions. The teams, along with management, are reviewing all solutions to determine what can be implemented.
- Four teams from the FY11 Process Improvement Program worked on new projects this fiscal year.
- Office Operations worked with the IRM and Collections Divisions of the Agency to generate a document to accompany warrant and levy payments that is easier to process than the previous method. Procedures have been prepared and distributed through SharePoint to educate employees on how to use the document.
- Many sections in Office Operations worked to streamline frequently used form letters by rewriting and updating them. The letters were made available electronically so that all employees will have access to the same letter and version.

Office Operations continues to look at processes from section to section to determine any changes needed to reduce rework and errors. Meetings occur monthly to review processes by tax type.

Increase Electronic Filing for All Tax Types:

Through marketing and communications with taxpayers, taxpayer representatives and preparers, it is the DOR's goal to encourage the use of electronic services for both the filing of tax returns and payments made to the DOR. With our electronic filing and payment methods, the opportunity for errors is reduced and the return and money are processed immediately.

Currently, a paper return can be passed through six sections in the Office Operations area of the Agency. An electronic transaction is processed automatically with some additional review by one section in the Agency. The Department is constantly identifying not only any enhancements or modifications needed for existing electronic options, but also identifying additional returns and/or payments that may be moved to electronic options.

The percentage of returns filed electronically continues to grow. ESales in particular, has steadily increased over the past two years. This increase is in no small part due to the Agency's FY11 decision not to mail sales tax booklets, but instead encourage electronic filing.

The Department continues to be a leader in the percentage of individual income tax returns received that are filed by electronic/non-paper methods. The latest available information (April, 2012) from the Federation of Tax Administrators (FTA) placed South Carolina tied for seventh in the nation. South Carolina's percentage of 88% is a 2% increase from FY11.

In total, electronic collection processes have allowed the Agency to collect an average of 81% of tax dollars electronically, a 3% increase from FY11. Due to the major strides in the promotion and increase of electronic filing, the DOR reduced deposit opportunity cost dollars to \$15,571 in FY12, a decrease of 12% over the past year.

Special projects to increase electronic filing are listed below:

Provide an electronic method for employers to file W2s – Through the SCBOS W2 portal, South Carolina employers are now able to enter employee W2 data online and/or upload files into the system. Fifty-two percent of businesses are using SCBOS to file their W2s, and these businesses account for 84% of all employees with W2s.

Develop business justification and requirements for upgrading the eSales electronic filing system – Business requirements and research were completed this fiscal year for upgrading and enhancing the eSales electronic filing system. The new eSales application is currently being developed jointly by the DOR and SCBOS, and will eventually be housed through SCBOS.

Increase the number of Federal/State individual income tax and corporate tax vendors along with vendors for 2d barcode for corporate, partnership and individual income tax filings – The Agency's E-Commerce Project Coordinator and the Electronic Services section work closely together to test and approve vendors for our Fed/State programs and also our 2d barcode return filings. The more vendors that offer these services to taxpayers, the more returns the Department receives electronically. The Agency saw a tremendous increase in 2d barcode returns for individual income tax this fiscal year. We received 151,377 2d barcode individual income tax returns from January 1, 2012 to June 1, 2012, which is 47% of our paper returns.

Grow the Agency's Free File Alliance Partners – Free File Alliance participation has declined over FY12, which seems to be a national trend. Regardless, with the recent addition of H&R Block, our numbers still exceed most other states. Our current Free File Alliance Partners are:

- H&R Block;
- TaxSlayer;
- Intuit TurboTax;
- TaxHawk;
- OnlineTaxes; and
- 1040Now.

Shorten Collections Timeline Using Trackable Matrix:

Successful collections are directly related to how quickly an account is worked. It is important to get an account to a DOR Revenue Officer as soon as possible so work can begin. For this reason, the collections timeline was reviewed this fiscal year to determine how to shorten the time it takes for an account to be assigned to a Revenue Officer.

Flowcharts were created to show the collections aging process for taxes administered through the Agency's various processing systems. After reviewing the current collections timeline, it was determined that the aging process could be reduced.

A work request has been submitted to shorten the time by 15 days between the date the bill is assessed and the date the bill goes to lien status. Additional work requests have been created to reduce the number of days between the date a Failure to File Notice is issued to when a Notice of Proposed Assessment is issued for sales, withholding and miscellaneous taxes.

Implement the Issuance of Debit Cards for Individual Income Tax Refunds:

Each tax year, the DOR issues paper checks to taxpayers who opt not to receive their individual income tax refund electronically. Beginning in FY12, (tax year 2011) the DOR is taking advantage of our Agency and bank's services to provide to taxpayers who paper file, the option of receiving their individual income tax refunds by debit cards or paper refund checks.

Some benefits of this program include:

1. Reducing the number of paper checks purchased, generated and mailed for tax year 2011 by approximately 56,000 with a cost savings to the SC Treasurer's Office of approximately \$3.00 per check or \$168,000. The DOR currently issues 700,000 individual income tax refund checks.
2. Provides taxpayers another option for receiving individual income tax refunds.
3. The transfer of taxpayer support for lost or returned debit cards from DOR to the vendor bank.

Marketing materials, to include the card carrier itself, web pages on both the DOR and Bank of America websites, and public service announcements were prepared to educate taxpayers about the debit card refunds. Software was tested at the DOR, the SC State Treasurer's Office, the SC Comptroller General's Office and Bank of America to insure a smooth procedure. Training materials were created for both the DOR and Bank of America employees.

The first issuance of individual income tax (IIT) refund pre-paid debit cards occurred in February 2012. By default, taxpayers who did not opt out to receive a paper check or electronic refunds received a debit card. Taxpayers still had the option of requesting a paper check. The DOR and Bank of America monitored feedback throughout the program.

Through June 30, 2012, a total of 74,422 card requests have been sent to Bank of America.

Strengthen Knowledge of Leadership Best Practices:

During FY11, the Leadership Program for the DOR was re-established. In FY12, the program grew into two tracks: 1) a track for current supervisors/managers and 2) a track for lead workers/high potential employees. Successful completion of this program requires attendance of eight class sessions, a written paper on the participant's implementation of the skills learned in the program and a small-group presentation to management on one of the topics covered during the course. Early in FY12, management nominated employees from their respective areas to participate in the Leadership Program. Nineteen supervisors were selected to participate and all graduated from the program. Some of the topics taught in the program include: the Basic Principles of Leadership,

Providing Constructive Feedback, Developing Others, Giving Recognition, Speaking to Influence Others, Listening, and Identifying and Managing Priorities.

In addition to the DOR Leadership Program, employees (mostly supervisors) attend both the Associate Public Manager (APM) and Certified Public Manager (CPM) Programs offered through the SC Office of Human Resources. The APM Program is designed to help employees acquire the skills and knowledge they will need to be successful supervisors in today's changing workplace. New supervisors at the DOR participate in this program. Often, lead workers in the Agency attend applicable APM courses, such as the Coaching and Focus (time management) courses. In FY12, eight lead workers attended courses in the APM Program. In FY12, nine DOR supervisors enrolled in the APM Program and received their certifications.

The CPM Program provides quality training for public administrators, to assist agencies in developing future leaders and to recognize management as a profession in the public sector. The CPM Program promotes on-the-job application of learning, gives participants experience in solving agency problems, develops human resources and encourages networking with CPM graduates in other state agencies.

During the first quarter of FY12, the DOR selected six members of management to sponsor in the CPM (Class of 2013) program. As these six continued their 18 month developmental journey, during the fourth quarter of FY12, the DOR also selected three new members of management to sponsor in the CPM (Class of 2014) program. Additionally, the DOR is proud to have one graduate in the CPM class of 2012.

Increase Process Improvement Expertise:

FY12 marked the second year of the DOR Process Improvement Program. This program is a series of seven classes designed to facilitate DOR work teams through the "Seven Step Problem Solving Method." Teams gain knowledge of various process improvement tools and ultimately, implement or recommend a solution to make a DOR process more efficient and customer-focused. In FY12, seven teams comprised of 47 DOR employees participated in and graduated from the Process Improvement Program. These teams were both cross-sectional (multiple sections of a DOR division) and cross-divisional (multiple divisions across the DOR).

The teams attended an Orientation session where a brief overview of the program was given and presentations were made on the process the team was working to improve. A "Kickoff" class was held next where the teams began by defining their problem and writing a problem statement. Other classes held were Flowcharting, Cause Analysis, Data Collection, Interpreting Data, Solution Analysis, Plan Do Check Act/Presentation Preparation (a class focused on the Plan, Do, Check, Act cycle and assisting the teams with planning for their final presentations to Management) and finally Graduation, which included their presentation.

The Training Department continues to work with graduating teams from both FY11 and FY12 by scheduling process improvement "checkpoint" sessions where report outs on the teams' status are given and additional "tools" or topics are discussed to assist the teams with their needs during the process.

During a fourth quarter management meeting, a presentation was given to rollout the third round of the Process Improvement Program. Our hope is to continue expanding the teams to “cross-divisional” members so that processes can be streamlined across the agency and not just in individual sections.

Enhance Employee Customer Service Skills:

In the first quarter of FY12, employees of the DOR’s Training Department met with Agency management to assess DOR employees’ current customer service skills. The plan was to conduct training to insure excellent customer service was being given to the taxpayers of South Carolina. Discussions were held to identify particular needs and to determine an agency-wide customer service training plan.

During these discussions, it was determined that providing customer service over the telephone is a primary part of most DOR employees’ daily job functions. Employee interactions via that medium play a critical role in ensuring the Agency provides stellar customer service. Therefore, developing a telephone skills course became the initial training focus. An Essential Telephone Skills course was developed using materials based on the customer service program, The Telephone Doctor, Inc. The course teaches employees how to effectively answer, handle and route calls in a manner that provides excellent customer service, while leaving a professional and positive lasting impression with our customers.

In addition to The Telephone Doctor, Inc. material, specialized DOR topics included: basic information on the Agency’s new Voice Over Internet Protocol (VoIP) phones, best practices/procedures for when and how to transfer calls internally and best practices/procedures for handling irate callers. The Essential Telephone Skills course continues to be offered on a quarterly basis.

In FY12, a total of 33 Essential Telephone Skills class sessions were held with a total of 427 employees attending. Development has begun on the next customer service course which will focus on email etiquette and policy.

Intensify Workforce Planning and Succession Planning:

With approximately 44% of DOR’s workforce having less than 5 years of service and approximately 30% of the workforce with greater than 21 years of service, it is vital that knowledge is transferred and job duties, tasks and procedures are documented. Workforce planning initiatives will focus on planning for the loss of expertise and development of new and seasoned employees by documenting job duties, tasks and procedures through job tasks analysis and the development of “On-the-Job” training manuals. Succession planning efforts will focus this year on senior management positions and other key management positions, as identified in the planning process.

Seven job task analyses have been conducted this fiscal year, one for the Office Operations Division and six for the Support Services Division. The goal is to do a job task analysis for each employee of Support Services and additional job task analyses are scheduled for next fiscal year.

The Structured OJT (On-the-Job Training) course helps employees develop a more structured approach to the way they train new employees on the job. In this course, participants learn how adults learn and how to create effective training materials for on-the-job learning. To ensure application of the knowledge obtained, each participant must develop a training manual on a topic that they will use when training other employees on the job. This course is a suggested requirement of most agency Career Development Plans. Participants are nominated by their supervisor to attend this course. The goal of the Training Department is to hold two Structured OJT classes each calendar year.

Beginning with the October 2011 OJT class, all participants' manuals will be submitted electronically. A SharePoint site was created to house the electronic manuals. This process will not only save resources (binders, paper, time), but also make the manuals more accessible to DOR employees. In the fourth quarter of FY12, the new Structured OJT SharePoint site was "rolled out" to DOR. Currently, all OJT manuals are available electronically on the site.

In FY12, two OJT classes were held with a grand total of 38 employees. Forty-one OJT manuals have been submitted. (Nine of these manuals were submitted from attendees of the Spring 2011 classes.)

The Director prioritized the need for succession planning with senior leaders of the Agency. A structured process was developed that involved a questionnaire and individual interviews with each Senior Administrator on succession planning within their division, including the senior leadership of the division. Report-outs were given to the Director. This process made it clearer where more urgent planning and development efforts need to be made to ensure smooth transitions of leadership over the next few years.

Benchmark Meaningful Employee Recognition Options:

Meaningful employee recognition has been integrally linked with increased employee satisfaction and retention. The goal of this project is to improve the DOR's employee recognition program. The current Star Employee Recognition Process was reviewed in the first quarter of FY12. The DOR's Human Resources Consultant shared some of the statewide recognition best practices and contacted other similarly sized state agencies to get ideas from their recognition programs. Suggestions from DOR employees were gathered as well. From the ideas collected, new recognition efforts were put in place.

The following awards are part of the improved employee recognition program:

- **The Director's Award** - The Director has two awards in addition to the Shining Star Award. The top award is the Director's Award for Excellence, given to those individuals that exemplify superior leadership in leading the DOR to higher performance and accountability. The next award is the Director's Award for Outstanding Performance, given to those individuals that perform consistently above the norm.
- **State Service Award** - An award to recognize employees who have reached a milestone in state service. It is usually accompanied by a luncheon.
- **The Shining Star Parking Spot Award** - A "Shining Star" employee receives a prime parking spot for a week and an award.
- **The Employee of the Quarter Award** - This award is issued to an outstanding employee each quarter from each DOR district office.

- **The Awards Closet** - A closet in Human Resources with recognition “gifts” for supervisors and managers to issue to employees for a job well done. Some of the “gifts” include: tumblers, mugs, key chains, multi-tool key chains and insulated lunch bags.
- **Pizza Luncheons** - For recognition of a large group, a pizza lunch is provided. Pizza lunches have been provided for graduates of the Leadership Program and the Process Improvement Program.

Source: SC Department of Revenue Accountability Report 2011-2012

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 DOR. 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 DOR.
- 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 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
P.O. Box 125
Columbia, SC 29214

DOR Administration

Executive Division

Office of Director

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the DOR, providing guidance, setting policy and determining priorities
- Responsible for setting long range plans, goals and objectives
- 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, operational, and compliance audits of DOR divisions, departments, and major processes at appropriate intervals based on risk assessments
- Performs other investigations, assurance reviews, and consulting activities as needed or requested
- Performs security reviews of information systems

Chief Information Security Officer

- Directs and Manages the Agency's Information Technology Security Program
- Plans, designs, implements, supports and monitors information security systems, plans, policies and procedures
- Advises executive management regarding data security, integrity and privacy
- Coordinates responses to internal and external security threats to information systems
- Manages compliance efforts related to federal, state, industry, and contractual laws, regulations, guidelines, and best practices as they relate to information technology, systems, and security
- Performs security reviews of DOR systems in conjunction with Internal Audit
- Acts as a point of contact for Internal Revenue Service communications
- Scans and validates Information System hardening

Office of General Counsel, Tax and Regulatory Services

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
- Advises the Director, administrators and Agency personnel on legal issues affecting the Department

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
- Analyzes, recommends and drafts regulations
- Provides informal (written and oral) technical advice and information to tax professionals, taxpayers, Department employees and government officials
- Prepares publications to assist in educating Department employees, taxpayer representatives and other agencies

Domestic Audit

- Fosters voluntary compliance and narrows the tax gap by identifying, educating, and auditing noncompliant taxpayers
- Audits tax returns filed by businesses and individuals for all taxes administered by the Agency
- Identifies non-filers and brings them into compliance
- Works jointly with the Department of Public Safety to enforce the dyed fuel statutes
- Verifies refunds for sales, use, and solid waste tax returns

Foreign Audit

- Fosters voluntary compliance and narrows the tax gap by identifying, educating, and auditing noncompliant multistate and international businesses
- Audits the income tax returns filed by multistate and international businesses
- Identifies out of state businesses, who are non-filers and have nexus in South Carolina, and brings them into compliance
- In cooperation with the Department of Commerce, administers the job development credit audit program

Bingo

- Reviews proposed policies, regulations and legislation dealing with regulatory matters and revenue matters
- Administers the laws and regulations governing the issuance of all licenses to conduct the game of Bingo in South Carolina
- Administers all bingo violations
- Serves as the reporting agency for, and conducts annual audits regarding, the operations of gambling vessels in South Carolina

Criminal Investigation

- 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

Procurement/Contracts/Alcoholic Beverage Licensing

- Administers all alcohol beverage licensing and prosecutes all alcohol beverage violations
- Gives legal advice to the agency on matters involving the consolidated procurement code or any contract
- Administers all procurement (purchases) by the agency

- Reviews and approves all contract documents in the procurement process such as RFPs and the response
- Reviews, drafts or assists in drafting contracts before being entered into by the agency

Taxpayer Services and Operations

Office 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 and all outgoing mail
- 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 taxes administered by the Department
- Registers business taxpayers, issues exemption certificates, monitors and corrects data related to Entity Identification
- Administers the withholding Job Development Credit program

Office Audit

- Conducts office audit reviews of returns that include making adjustments, issuing assessment notices, reviewing claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for taxes administered by the Department
- Manages the non-filer programs for the department
- Manages the agency's enforcement programs in conjunction with the IRS
- Manages the fraud detection programs for the department
- Assists in the review, development and approval of tax forms for the department

Collections

- Manages a staff of Revenue Officers and Taxpayer Assistance Officers stationed at offices across the state
- Assists taxpayers with filing forms, registering for various licenses and permits, and answering tax related questions
- Manages a Central Levy Unit
- Oversees the collection of delinquent taxes owed to the state
- Collects delinquent taxes owed to the state
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices, admissions tax licenses, and retail licenses

- Administers the Governmental Enterprises Accounts Receivable (GEAR) program

Technology Services

- Implements and 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
- 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
- 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

Administrative Services

Human Resources

- 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 and participates with the State Government Network in this area
- Coordinates the Agency's recognition program
- Coordinates and assists with succession planning initiatives in the Agency
- Develops and implements the wellness program for the Agency

Employee and Taxpayer Education

- 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 measurement processes
- Develops, monitors and maintains training plans and materials
- Promotes process improvement throughout the Agency and assists work teams with the use of tools for analyzing data and processes
- Develops new taxpayer seminars/education programs and coordinates on-going programs
- Conducts training and staff development sessions for employees in the areas of tax systems, tax law, leadership, process improvement, and the use of business intelligence tools
- Conducts New Employee Orientation to include initial disclosure training
- Develops, coordinates, promotes and provides annual disclosure recertification training
- Assesses training needs and recommends training plans to meet these needs
- Works with agency technical experts to develop training
- Facilitates project teams

Chief Financial Officer/Building Services

- Serves as liaison to the Board of Economic Advisors
- Records statewide tax revenue collections and agency specific revenues
- Reviews and analyzes significant changes in revenue
- Prepares monthly tax revenue reports
- Reconciles agency and state fiscal records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and employee travel expense reimbursements and reports
- Develops and monitors agency budget
- Responsible for the physical security of the building, employee evacuation processes, and assistance with State Emergency Preparedness Plans

Legislative Services

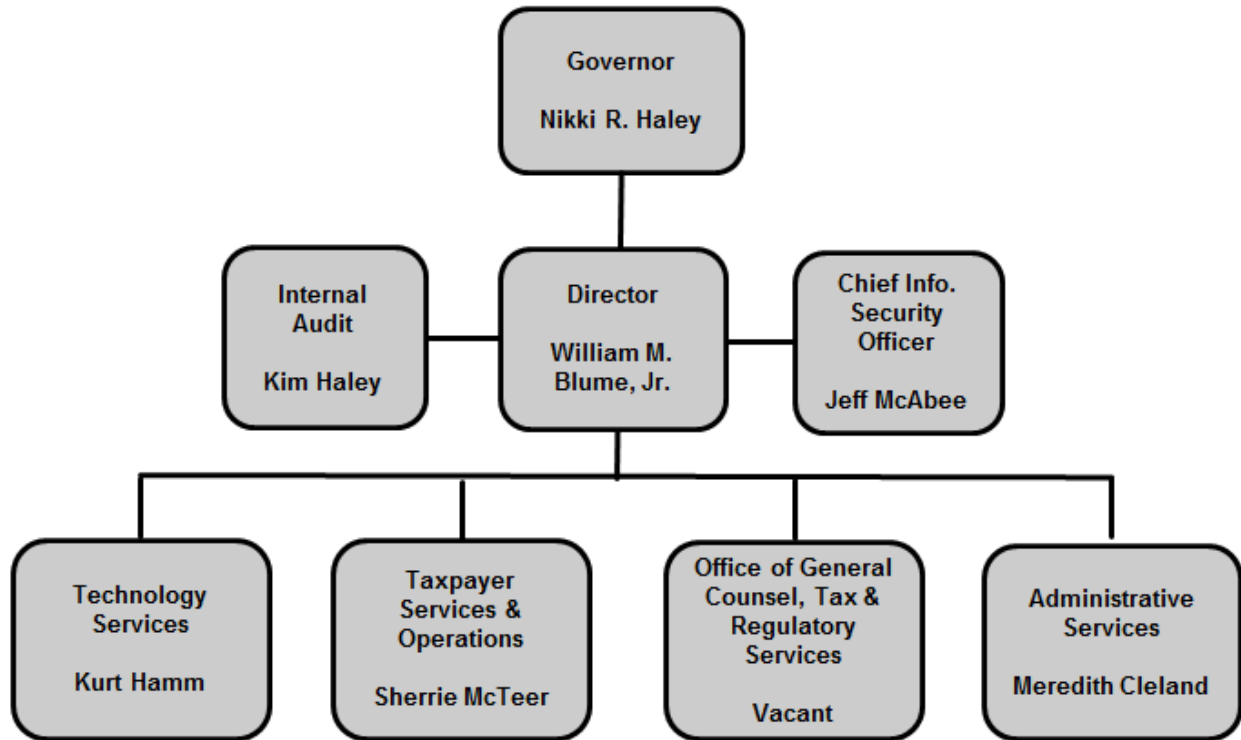
- Assists the Governor, legislature and support groups
- Assists in determining fiscal impacts of proposed legislation
- Performs liaison work with the General Assembly
- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Assists counties and municipalities 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
- Prepares various monthly collection reports
- 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 ensure programs meet the minimum requirements of the Department of Revenue regulations
- Computes the Index of Taxpaying Ability for all 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 enacted 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

DOR Organization Chart



Taxpayer Service Centers

The South Carolina Department of Revenue is ready to assist you at six locations around the state:

Charleston Service Center

1 South Park Circle
Suite 100
Charleston, SC 29407
Phone: (843) 852-3600
Fax: (843) 556-1780

Columbia Service Center

300A Outlet Pointe Boulevard
P.O. Box 125
Columbia, SC 29214
Phone: (803) 898-5200
Fax: (803) 896-1129

Florence Service Center

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

Greenville Service Center

545 North Pleasantburg Drive
Edgefield Building, 3rd Floor
Greenville, SC 29607
Phone: (864) 241-1200
Fax: (864) 232-5008

Myrtle Beach Service Center

1330 Howard Parkway
P.O. Box 30427
Myrtle Beach, SC 29588
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, SC 29731
Phone: (803) 324-7641
Fax: (803) 324-8289

Additional DOR Locations

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

AIKEN

Clemson Extension Office Suite
1555 E. Richland Avenue
Room 514
Thursdays, 8:30 am - 12:00 pm
(803) 649-9920

ANDERSON

107 South Main Street
Room 111
Tuesdays, 8:30 am - 12:00 pm
(864) 260-4347

BARNWELL

Barnwell Co. Annex Building
3rd Wednesday of each month, 9:00 am - 12:30 pm
(803) 541-1031

BENNETTSVILLE

SC Department of Motor Vehicles
Highway 9 West
2nd Thursday of each month, 9:30 am - 12:00 pm
(843) 479-0785

CAMDEN

Kershaw County Agricultural Building
2nd floor - Room 209
632 W Dekalb Street
2nd Wednesday of each month from 9:00 am - 12:00 pm
(803) 898-5758

CHESTER

Chester Co. Government Complex
1476 J.A. Cochran By-Pass
Room 32
2nd Thursday of each month, 9:00 am - 12:00 pm

DILLON

Disaster Preparedness Agency
205 West Howard Street
2nd Wednesday of each month, 9:00 am - 12:00 pm
(843) 774-1414

GAFFNEY

Cherokee Co. Administration Building
210 N. Limestone Street
2nd Tuesday of each month, 9:00 am - 4:30 pm
(864) 487-2766

GEORGETOWN

County Courthouse
129 Screven St. Room 312
Mondays, 9:00 am - 12:00 pm

GREENWOOD

Park Plaza Suite 17
(Next to Greenwood Courthouse)
Thursdays, 8:30 am - 12:30 pm
(864) 943-1545

KINGSTREE

County Courthouse, 2nd Floor Break Room
2nd Wednesday of each month, 9:00 am - 12:00 pm

LANCASTER

Clemson Ext. Service Building
107 S. French Street
Tuesdays, 9:00 am - 12:00 pm
(803) 283-2169

LAURENS

Laurens Co. Judicial & Services Complex
100 Hillcrest Square
2nd Tuesday of each month, 1:00 pm - 4:00 pm
(864) 241-1200

MCCORMICK

516 Mims Street
Tuesdays, 9:00 am - 12:00 pm
(864) 992-0389

ORANGEBURG

Orangeburg Administrative Centre
1437 Amelia St.
Wednesdays, 8:30 am - 1:00 pm
(803) 898-5807

SUMTER

Dept. of Social Services Building 4th Floor
105 North Magnolia Street
2nd Wednesday of each month 9:00 am - 12:00 pm
(803) 773-5531 ext. 221

UNION

210 West Main Street
2nd Tuesday of each month, 1:00 pm - 4:00 pm
(864) 241-1200

WALHALLA

60 Short Street
2nd Tuesday of each month, 8:30 am - 12:00 pm
(864) 241-1200

Fiscal Year Revenue Collections by Type

FY 2011 - 2012

According to the Comptroller General of the state of South Carolina, General Fund Budgeted Collections totaled \$5,857,795,271 for fiscal year 2011-2012.

Of the statewide General Fund Revenue Collections, the DOR collected \$5,560,555,497, 94.93% of the total. The tables below depict both the DOR collected General Fund and Allocated Funds Revenue Collections.

Revenue Source	FY 2010-2011	FY 2011-2012	Difference	Change
Sales and Use Tax	\$2,219,736,555	\$2,332,613,809	\$112,877,254	5.09%
Casual Excise Tax	18,710,223	18,879,783	169,560	0.91%
Individual Income Tax	2,407,574,223	2,591,895,370	184,321,147	7.66%
Corporate Income Tax	184,924,119	212,343,122	27,419,003	14.83%
Subtotal-General Fund Revenues	\$4,830,945,120	\$5,155,732,083	\$324,786,963	6.72%
Admissions Tax	\$23,546,647	\$25,688,189	\$2,141,542	9.09%
Aircraft Tax	3,813,496	3,998,908	185,412	4.86%
Alcoholic Liquors Tax	58,930,329	61,168,520	2,238,191	3.80%
Bank Tax	24,469,129	15,083,428	-9,385,701	-38.36%
Beer and Wine Tax	100,881,914	101,174,102	292,187	0.29%
Bingo Tax	2,974,711	3,135,184	160,473	5.39%
Car/Heavy Equipment Rental Tax	1,435,258	2,006,970	571,712	39.83%
Coin Operated Devices Tax	1,558,977	1,555,657	-3,320	-0.21%
Controlled Substance Tax	1,112	226	-887	-79.72%
Corporate License Tax	88,714,001	101,707,610	12,993,609	14.65%
Documentary Stamp Tax	29,156,498	30,290,484	1,133,985	3.89%
Electric Power Tax	28,395,473	27,163,524	-1,231,950	-4.34%
Estate Tax	8,220	-140,872	-149,091	-1813.85%
Private Car Lines Tax	3,925,705	3,820,831	-104,874	-2.67%
Retailer's License Fee	852,638	859,309	6,671	0.78%
Savings and Loan Tax	1,707,370	1,304,593	-402,777	-23.59%
Tobacco Tax	28,423,684	25,987,153	-2,436,532	-8.57%
Wine Shippers License	139,500	19,600	-119,900	-85.95%
Subtotal-All Other Revenues	\$398,934,662	\$404,823,414	\$5,888,752	1.48%
Total General Fund Revenues	\$5,229,879,782	\$5,560,555,497	\$330,675,715	6.32%

Revenue Source	FY 2010-2011	FY 2011-2012	Difference	Change
Accommodations Tax-Counties	\$44,429,416	\$50,778,183	\$6,348,766	14.29%
Admissions Tax-Counties	1,191,601	1,207,939	16,338	1.37%
Admissions Tax-Wildlife	44,267	34,388	-9,879	-22.32%
Admissions Tax-Commerce	1,191,601	1,207,939	16,338	1.37%
Admissions Tax-SC Film Commission	6,022,004	6,163,235	141,230	2.35%
Alcohol Beverage Licensing Local Gov.	4,745,740	4,880,138	134,398	2.83%
Bingo Tax Division on Aging	1,548,000	1,548,000	0	0.00%
Bingo Tax PRT	762,782	742,568	-20,215	-2.65%
Bingo Tax Charities	291	0	-291	-100.00%
Casual Excise Expend Wildlife	55,873	168,775	112,903	202.07%
Catawba Tribal Tax	135,994	163,883	27,889	20.51%
Cigarette Surtax	116,196,868	138,667,472	22,470,604	19.34%
Commercial Nuclear Waste	-1,713,036	0	1,713,036	-100.00%
Dry Cleaning Facility Fees	1,274,411	1,152,265	-122,146	-9.58%
Education Improvement Fund	564,565,345	589,328,256	24,762,910	4.39%
Environmental Impact Fee DHEC	17,592,201	17,647,575	55,374	0.31%
Estate Tax Probate Judges	0	0	0	0.00%
Forest Renewal Tax Forestry Comm.	865,268	517,320	-347,948	-40.21%
Gasoline Revenue	527,803,898	531,549,182	3,745,284	0.71%
Heritage Land Trust/St. Housing	8,746,949	9,087,145	340,196	3.89%
Indigent Care Fund	263,500,002	261,343,455	-2,156,547	-0.82%
Local Option Sales Tax	660,406,363	750,541,939	90,135,575	13.65%
Motor Carrier Property Tax	17,685,841	12,930,138	-4,755,703	-26.89%
Petroleum Inspection Fee	8,805,699	8,830,177	24,478	0.28%
Property Tax Relief Corporate	50,167,051	40,647,307	-9,519,744	-18.98%
Property Tax Relief Income	548,927,751	505,033,402	-43,894,349	-8.00%
Public Utility Assessments	10,453,096	10,732,950	279,854	2.68%
Re-Development Authority	7,108,622	7,150,794	42,172	0.59%
Sales Homestead Exemption Fund	514,985,467	534,467,737	19,482,270	3.78%
Sales Tax Aviation Commerce	2,572,654	2,460,019	-112,635	-4.38%
Solid Waste Excise Tax	9,018,389	8,750,193	-268,196	-2.97%
911 Access	21,981,511	27,220,046	5,238,535	23.83%
SLED Inspection Fees	3,040,059	2,634,464	-405,595	-13.34%
State Rural Infrastructure Fund	14,229,557	18,294,935	4,065,378	28.57%
Allocated Funds	\$3,428,341,537	\$3,545,881,817	\$117,540,280	3.43%
Total Revenue Collections	\$8,658,221,318.62	\$9,106,437,313.50	\$448,215,994.88	5.18%

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

Individual Income Tax Data

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.

You may have to pay estimated tax payments on income that is not subject to withholding such as self-employment, interest or prizes, or if enough tax is not being withheld from your salary, pension or other income.

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	3% to 7%
Distribution:	State General Fund
FY 11-12 Collections:	\$2,591,895,370

Note: The FY 10-11 collections represented in this section are the Actual Collection Net of Refunds for this tax type

STATE COMPARISON OF INDIVIDUAL INCOME TAXES

AS OF JULY 1, 2012

State	Federal Deductibility	Tax Rates (%)	Number of Brackets	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents
Alabama (a, f)	Yes	2.0 - 5.0	3	\$2,500(b)	\$7,500(b)	\$1,500	\$1,000 (b)
Alaska	n.a.	None	None	n.a.	n.a.	n.a.	n.a.
Arizona (a)	No	2.59 - 4.54	5	\$4,703	\$9,406	\$2,100	\$2,300(g)
Arkansas (d, e)	No	1.0 - 7.0	6	\$2,000	\$4,000	\$23 (r)	\$23(r)
California (a, e)	No	1.0 - 10.3	7	\$3,769	\$7,538	\$102 (r, s)	\$315 (r, s)
Colorado	No	4.63	1	n.a.	n.a.	n.a.	n.a.
Connecticut (a, t)	No	3.0 - 6.7	6	n.a.	n.a.	\$13,000 (u)	\$0
Delaware (v)	No	2.2 - 6.75	6	\$3,250	\$6,500	\$110 (r)	\$110 (r)
Florida	No	None	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1.0 - 6.0	6	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii (w)	No	1.4 - 11.0	12	\$2,000	\$4,000	\$1,040	\$1,040
Idaho (e)	No	1.6 - 7.4	7	\$5,950	\$11,900	\$3,800	\$3,800
Illinois	No	5.0	1	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.40	1	n.a.	n.a.	\$1,000	\$1,000 (x)
Iowa (e, f)	Yes	0.36 - 8.98	9	\$1,860	\$4,590	\$40 (r)	\$40 (r)
Kansas	No	3.5 - 6.45	3	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2.0 - 6.0	6	\$2,290	\$2,210	\$20 (r)	\$20 (r)
Louisiana (f)	Yes	2.0 - 6.0	3	n.a..	n.a..	\$4,500 (n)	\$1,000
Maine (e)	No	2.0 - 8.5	4	\$5,950	\$11,900	\$2,850	\$2,850
Maryland	No	2.0 - 5.75	8	\$2,000 (o)	\$4,000 (o)	\$3,200 (y)	\$3,200 (y)
Massachusetts (a)	No	5.25	1	n.a..	n.a..	\$4,400	\$1,000
Michigan (a)	No	4.35	1	n.a.	n.a.	\$3,700 (z)	\$3,700 (z)
Minnesota (e)	No	5.35 - 7.85	3	\$5,950 (p)	\$11,900 (p)	\$3,800 (p)	\$3,800 (p)
Mississippi	No	3.0 - 5.0	3	\$2,300	\$4,600	\$6,000	\$1,500
Missouri (f)	Yes (k)	1.5 - 6.0	10	\$5,950	\$11,900	\$2,100	\$1,200
Montana (a, e, f)	Yes (k)	1.0 - 6.9	7	\$4,110(aa)	\$8,220(aa)	\$2,190	\$2,190
Nebraska	No	2.56 - 6.84	4	\$5,950	\$11,900	\$123 (r)	\$123 (r)
Nevada	No	None	None	n.a.	n.a.	n.a.	n.a.
New Hampshire (c)	No	5.0	1	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4 - 8.97	6	n.a..	n.a.	\$1,000	\$1,500
New Mexico	No	1.7 - 4.9	4	\$5,950	\$11,900	\$3,800	\$3,800
New York	No	4.0 - 8.82	8	\$7,500	\$15,000	n.a.	\$1,000
North Carolina	No	6.0 - 7.75	3	\$3,000	\$6,000	\$2,500 (q)	\$2,500 (q)
North Dakota (e)	No	1.51 - 3.99	5	\$5,950(bb)	\$11,900(bb)	\$3,800(bb)	\$3,800(bb)
Ohio (a, e)	No	0.587 - 5.925	9	n.a.	n.a.	\$1,650	\$1,650
Oklahoma	No	0.5 - 5.5 (cc)	7	\$5,950 (p)	\$11,900 (p)	\$1,000	\$1,000
Oregon (e, f, j)	Yes (k)	5.0 - 9.9	4	\$2,025	\$4,055	\$183 (r)	\$183 (r)
Pennsylvania	No	3.07	1	n.a.	n.a.	n.a.	n.a.
Rhode Island (e)	No	3.75 - 5.99	3	\$7,800	\$15,600	\$3,650(dd)	\$3,650(dd)
South Carolina (e)	No	0.0 - 7.0	6	\$5,950 (p)	\$11,900 (p)	\$3,800 (p)	\$3,800 (p)
South Dakota	No	None	None	n.a.	n.a.	n.a.	n.a.
Tennessee (c)	No	6.0	1	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	None	n.a.	n.a.	n.a.	n.a.
Utah	No	5.0	1	(L)	(L)	\$2,775	\$2,775
Vermont (e)	No	3.55 - 8.95	5	\$5,950 (p)	\$11,900 (p)	\$3,800 (p)	\$3,800 (p)
Virginia	No	2.0 - 5.75	4	\$3,000	\$6,000	\$930	\$930
Washington	No	None	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3.0 - 6.5	5	n.a.	n.a.	\$2,000	\$2,000
Wisconsin (e)	No	4.6 - 7.75	5	\$9,760 (m)	\$17,580 (m)	\$700	\$700
Wyoming	No	None	None	n.a.	n.a.	n.a.	n.a.
D.C.	No	4.0 - 8.95	4	\$2,000	\$4,000	\$1,675	\$1,675

Source: Tax Foundation 2012

STATE COMPARISON OF INDIVIDUAL INCOME TAXES

AS OF JULY 1, 2012

Footnotes:

(a) 2011 tax information

(b) For single taxpayers with AGI below \$20,000 the standard deduction is \$2,500. This standard deduction amount is reduced by \$25 for every additional \$500 of AGI, not to fall below \$2,000. For Married Filing Joint taxpayers with AGI below \$20,000, the standard deduction is \$7,500. This standard deduction amount is reduced by \$175 for every additional \$500, not to fall below \$4,000. For all taxpayers claiming a dependent with AGI below \$20,000, the dependent exemption is \$1,000. This amount is reduced to \$500 per dependent for taxpayers with AGI above \$20,000 and below \$100,000. For taxpayers with over \$100,00 AGI, the dependent exemption is \$300 per dependent.

(c) Applies to interest and dividend income only.

(d) Rates apply to regular tax table. A special tax table is available for low income taxpayers which reduces their tax payments.

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year.

(f) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(g) Ariz. Rev. Stat. Ann. § 43-1023 (2012).

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 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 (weighted local rates are from Tax Foundation Background Paper, No. 60, "2011 State Business Tax Climate Index").

(j) Oregon's two additional tax brackets retroactive to January 1, 2009 expired December 31, 2011. For 2012, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.

(k) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,950 in Oregon.

(l) 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 (in 2011) at 1.3 cents per dollar above \$12,720 of AGI (\$25,440 for married couples). For 2011 the federal standard deduction is \$5,950 for single filers and \$11,900 for joint filers.

(m) The standard deduction phases out by 12% at \$14,069 for single and 19.778% at 19,750 for married filing joint. The standard deduction phases out to zero at \$95,403 for single, \$108,637 for joint.

(n) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.

(o) 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.

(p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

(q) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. North Carolina permits exemptions of \$2,500 (phased down to \$2,000 above AGI of \$60,000 (\$100,000 MFJ)). Filers must make an adjustment on the North Carolina return for the difference in the NC and federal personal exemption. For tax year 2012 single filers with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,300 to their taxable income. If the filer's income is over the applicable threshold \$1,800 must be added to their taxable income.

(r) Tax Credit

(s) Exemption credits begin phasing out for single taxpayers at AGI above \$166,565 and for MFJ \$333,134.

STATE COMPARISON OF INDIVIDUAL INCOME TAXES

AS OF JULY 1, 2012

Footnotes:

(t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds \$56,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$1,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount will have a tax rate of 5% instead of 3%. Additionally, each single taxpayer whose Connecticut AGI exceeds \$200,000 shall pay an amount equal to \$75 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$200,000, up to a maximum payment of \$2,250. For each MFJ taxpayer whose Connecticut AGI exceeds \$100,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$2,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the 3% tax rate does not apply shall be an amount to which the 5% tax rate shall apply. For each MFJ taxpayer whose Connecticut AGI exceeds \$400,000 dollars shall pay, in addition to the amount above, an amount equal to \$150 for each \$10,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$400,000, up to a maximum payment of \$4,500. Conn. Gen. Stat. § 12-700 (2012).

(u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which completely phases out above \$56,500.

(v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.

(w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one state who is required by this chapter to file a return may elect to report and pay a tax of .5 per cent of its annual gross sales (1) where the taxpayer's only activities in this State consist of sales; and (2) who does not own or rent real estate or tangible personal property; and (3) whose annual gross sales in or into this State during the tax year is not in excess of \$100,000. Haw. Rev. Stat. § 235-51 (2012).

(x) \$1,000 is a base exemption. If dependents meet certain conditions, can take an additional \$1,500 exemption for each.

(y) The exemption amount has the following phase out schedule: If AGI is above \$100,000 but below \$125,000-exemption is \$1,600; if AGI is above \$125,000 but below \$150,000-exemption is \$800; if AGI is above \$150,000-no exemption.

(z) Michigan Legislature attempted to phase out personal exemption, but the attempt was declared unconstitutional by Michigan Supreme Court. (Docket No. 143157).

(aa) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between \$1820-\$4,110. For married taxpayers, the deduction must be between \$3,640-\$8,220.

(bb) Federal Taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions are built-in.

(cc) The 5.25% rate is contingent upon the determination required to be made by the State Board of Equalization under Okla. Stat. tit. 68, § 2355.1A (otherwise the rate would be 5.5%). For 2012, the Board approved the rate of 5.25%.

(dd) The phase-out range for the personal exemption is \$181,900-\$202,700, after which the personal exemption is completely phased out.

Source: Tax Foundation, www.taxfoundation.org

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

TAX YEAR 2011

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,455	20,593	\$168,661,429	\$9,242,710
Aiken	63,135	133,412	1,728,025,493	88,606,318
Allendale	3,197	6,839	40,033,912	2,182,282
Anderson	70,640	152,070	1,597,145,779	93,265,276
Bamberg	5,060	10,893	77,561,130	4,235,674
Barnwell	7,975	17,489	150,327,702	8,459,222
Beaufort	64,000	133,147	1,910,314,941	111,006,085
Berkeley	65,675	138,113	1,597,394,756	91,959,476
Calhoun	4,758	9,878	96,101,704	5,758,544
Charleston	158,898	305,193	5,214,143,384	321,895,327
Cherokee	19,743	43,163	342,186,881	17,286,345
Chester	12,016	25,744	210,616,042	9,987,576
Chesterfield	15,463	33,637	258,804,289	12,469,098
Clarendon	11,474	24,314	161,203,845	8,915,274
Colleton	14,997	32,036	227,771,635	12,635,073
Darlington	25,071	53,792	506,543,046	28,914,895
Dillon	11,398	25,377	149,933,962	7,666,178
Dorchester	52,905	113,765	1,336,914,860	77,813,844
Edgefield	7,283	15,728	159,313,620	7,614,010
Fairfield	9,027	18,409	156,040,704	8,344,948
Florence	55,104	116,951	1,245,339,277	74,368,105
Georgetown	24,296	50,035	551,343,501	32,817,357
Greenville	192,742	413,464	5,882,558,240	356,210,655
Greenwood	27,051	58,848	568,034,152	32,790,269
Hampton	7,284	15,664	127,207,089	6,882,173
Horry	118,893	233,028	2,146,895,412	121,568,242
Jasper	7,184	15,289	116,526,871	5,998,638
Kershaw	25,052	53,543	550,473,700	31,477,806
Lancaster	27,414	59,556	612,914,809	24,491,599
Laurens	23,299	50,643	409,974,328	22,737,825
Lee	5,870	12,509	76,265,046	4,118,441
Lexington	107,400	226,427	2,986,397,636	178,180,444
McCormick	3,757	7,532	60,066,804	2,746,897
Marion	12,087	25,444	148,976,037	7,929,212
Marlboro	9,547	20,393	118,233,809	5,371,428
Newberry	15,322	33,679	292,660,350	16,426,672
Oconee	28,823	60,562	730,096,947	41,574,869
Orangeburg	34,580	71,769	548,099,039	30,927,423
Pickens	43,943	92,951	1,063,826,472	60,931,232
Richland	153,155	303,191	4,316,355,060	261,644,154
Saluda	7,002	17,365	109,836,086	5,811,721
Spartanburg	111,632	242,092	2,684,870,137	156,882,447
Sumter	39,049	83,616	697,117,324	39,617,813
Union	10,276	21,722	163,306,801	8,599,490
Williamsburg	11,743	24,932	156,436,810	8,531,453
York	92,135	200,532	2,872,823,385	105,996,079
Out of Country	2,836	3,956	54,572,316	3,548,082
Out of State	231,708	511,837	4,176,797,629	248,371,376
Unknown	494	1,163	27,348,777	2,036,055
Total	2,061,848	4,342,285	\$49,584,395,958	\$2,826,846,112

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

TAX YEAR 2011

Tax Liability	Number of Returns	Percent of Total	State Income Tax Liability	Percent of Total
\$0.00	898,618	43.58%	\$(7,785,740)	0.27%
\$0.01-\$25	38,300	1.85	470,150	0.01
\$26-\$50	33,715	1.63	1,241,607	0.04
\$51-\$75	33,012	1.60	2,033,884	0.07
\$76-\$100	26,060	1.26	2,254,382	0.07
\$101-\$125	21,981	1.06	2,459,086	0.08
\$126-\$150	22,104	1.07	3,025,673	0.10
\$151-\$200	39,429	1.91	6,845,459	0.24
\$201-\$250	32,006	1.55	7,178,880	0.25
\$251-\$300	30,212	1.46	8,288,824	0.29
\$301-\$400	50,231	2.43	17,450,618	0.61
\$401-\$500	42,248	2.04	18,946,319	0.67
\$501-\$600	37,200	1.80	20,409,207	0.72
\$601-\$700	33,131	1.60	21,533,338	0.76
\$701-\$800	31,447	1.52	23,528,399	0.83
\$801-\$900	31,478	1.52	26,739,836	0.94
\$901-\$1,000	28,339	1.37	26,941,816	0.95
\$1,001-\$1,250	66,784	3.23	75,048,782	2.66
\$1,251-\$1,500	57,591	2.79	79,059,960	2.80
\$1,501-\$2,000	98,121	4.75	170,682,578	6.05
\$2,001-\$2,500	75,655	3.66	169,441,437	6.01
\$2,501-\$3,000	59,937	2.90	164,214,912	5.82
\$3,001-\$4,000	86,360	4.18	299,200,855	10.61
\$4,001-\$5,000	56,675	2.74	252,899,422	8.97
\$5,001-\$7,500	69,166	3.35	417,683,584	14.81
\$7,501-\$9,999	26,260	1.27	225,089,175	7.98
OVER \$10,000	35,788	1.73	784,177,929	27.81
Total	2,061,848	100%	\$2,819,060,372	100%

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

CLASS

TAX YEAR 2011

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	709,363	1,511,236	\$(47375242)	\$36,570,136	\$6,146,159	\$30,423,977	\$34,553,582
\$1-\$1,000	67,436	125,633	31,357,078	976,165	437,133	539,032	929,221
\$1,001-\$2,000	53,271	98,169	79,224,938	497,740	458,100	39,640	455,583
\$2,001-\$3,000	47,872	88,092	119,234,482	580,197	493,160	87,037	531,838
\$3,001-\$4,000	43,172	79,390	150,753,812	1,689,729	502,346	1,187,383	1,552,479
\$4,001-\$5,000	40,627	75,149	182,482,182	2,855,397	599,020	2,256,377	2,567,339
\$5,001-\$6,000	38,093	71,077	209,294,006	3,900,753	638,757	3,261,996	3,534,675
\$6,001-\$7,000	36,019	67,546	233,923,940	5,214,774	676,409	4,538,365	4,711,392
\$7,001-\$8,000	34,686	64,695	259,986,062	6,389,326	704,479	5,684,847	5,806,111
\$8,001-\$9,000	32,936	61,690	279,857,064	7,596,291	756,551	6,839,740	6,918,050
\$9,001-\$10,000	31,645	59,243	300,429,846	8,988,440	862,268	8,126,172	8,185,718
\$10,001-\$11,000	30,398	57,514	318,974,202	10,256,392	903,534	9,352,858	9,396,038
\$11,001-\$12,001	28,566	54,236	328,301,996	11,298,437	913,942	10,384,495	10,407,881
\$12,001-\$13,000	27,254	51,411	340,607,788	12,330,476	909,886	11,420,590	11,439,594
\$13,001-\$14,000	26,227	49,675	353,879,861	13,369,874	934,905	12,434,969	12,446,678
\$14,001-\$15,000	25,018	47,187	362,612,351	14,402,522	999,519	13,403,003	13,414,948
\$15,001-\$20,000	111,788	211,896	1,947,556,421	87,377,883	5,611,418	81,766,465	81,824,079
\$20,001-\$25,000	94,001	180,321	2,108,779,074	106,660,049	6,676,327	99,983,722	100,028,651
\$25,001-\$35,000	146,043	294,050	4,342,213,797	241,594,151	15,888,718	225,705,433	225,787,358
\$35,001-\$50,000	145,149	324,162	6,081,094,380	365,514,285	26,657,738	338,856,547	338,994,423
\$50,001-\$75,000	138,259	347,786	8,445,732,050	537,300,941	43,512,256	493,788,685	494,029,261
\$75,001-\$100,000	67,102	180,209	5,772,221,718	381,491,225	31,530,586	349,960,639	350,104,330
\$100,001-\$150,000	50,305	137,742	6,026,579,446	410,651,310	35,124,575	375,526,735	375,652,734
\$150,001-\$200,000	16,428	45,852	2,808,049,753	198,395,445	17,911,775	180,483,914	180,534,723
\$200,001-\$350,000	13,257	38,168	3,375,396,181	244,344,605	21,911,775	222,432,830	222,458,276
\$350,001-\$500,000	3,521	10,336	1,450,609,315	107,359,353	9,678,490	97,680,863	97,683,821
\$500,001-\$750,000	1,879	5,537	1,124,538,901	83,217,715	8,667,479	74,550,236	74,552,254
Over- \$750,000	1,533	4,283	2,598,080,556	192,207,541	33,863,719	158,343,822	158,345,075
Total	2,061,848	4,342,285	\$49,584,395,958	\$3,093,031,152	\$273,970,780	\$2,819,060,372	\$2,826,846,112

Note: Credits are non-refundable

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2011

All Returns Processed:			
Filing Status	Long Form	Short / Long Form Amended	Total
Single	815,169	5,847	821,016
Head of Household	378,532	3,615	382,147
Married, Filing Jointly	793,252	8,598	801,850
Married, Filing Separately	55,229	459	55,688
Widow/Widower	1,132	15	1,147
Total	2,043,314	18,534	2,061,848
Refund Returns:			
Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Long Form	1,432,918	\$1,203,696,512	\$840
Amended	8,261	\$3,251,933	\$394
Total	1,441,179	\$1,206,948,445	

*Note: *Before Debt Offset*

INDIVIDUAL INCOME TAX CONTRIBUTIONS

CALENDAR YEAR 2011

Type of Contribution	Number of Returns	Amount
Children's Trust	3,157	\$39,673
Conservation Bank	1,199	13,424
Dare Fund	0	0
Eldercare Trust	2,220	25,304
Financial Literacy	850	5,446
First Steps	1,516	15,587
Gift of Life Trust	1,160	9,888
Heritage	873	7,255
Litter	1,300	9,329
Military Relief	3,179	52,937
Public Ed	2,813	42,663
SCLEA	1,630	17,788
SC Nature Fund	2,613	29,175
SC State Forest	2,662	24,013
State Parks	3,471	40,198
Veterans Trust	2,572	36,822
Wildlife	3,774	42,987
Total Contributions	34,989	\$412,489
Use Tax Collections Reported on SC 1040	12,071	\$1,412,521

INDIVIDUAL INCOME TAX CREDITS

CALENDAR YEAR 2011

Credit Claimed	Total Number of Credits	Total Amount of Credits
Additional Family Indep.	8	\$11,180
Alternative Motor	167	170,837
Apprenticeship Credit	39	176,415
Base Closure Credit	<5	-
Biodiesel Motor Fuel	8	30,193
Biomass Resource Credit	<5	40,875
Brownfields Vol Cleanup	<5	29,267
Capital Invest. Credit for	<5	-
Cellulosic Ethanol	7	5,371
Certified Hist Resid. Stru.	57	696,378
Certified Hist Structure	33	689,205
Child Care	115,315	20,059,831
Commercials Credit	<5	-
Community Development	36	21,518
Corporate HQ Credit	17	926,939
Credit Shareholder	118	226,288
Drip-Trickle Irrigation	79	63,771
Economic Impact Zone	157	512,491
Employer Child Care Credit	30	56,596
Energy Efficient Manufactured	61	220,499
Excess Insurance Prm.	2,205	2,172,357
Family Independence Pmnt.	52	112,522
Health Insurance	37	83,439
Hydrogen Infrastructure	<5	5,626
Industry Partner	227	24,509,008
Infrastructure Credit	<5	4,500
Manuf. Renewable Energy	<5	6,000
Mercury Switch Disposal Credit	<5	14,030
Motion Picture	<5	-
New Jobs Credit	489	9,844,517
Nursing Home	251	66,470
Palmetto Capital Seed Credit	<5	-
Plug-In Hybrid Vehicle	<5	1,860
Port Cargo Credit - TC 30	<5	1,500
Premarital Prep - TC32	103	12,886
Prior-Yr Carryover	594	12,194,176
Qualified Conservation	291	7,462,021
Qualified Retirement Plan	139	314,687
Quality Forum - TC28	<5	2,175
Recycling Prop. Tax Credit	<5	-
Renewable Fuel Facilities	8	598,985

Credit Claimed	Total Number of Credits	Total Amount of Credits
Research Expenses Credit	167	1,253,411
Residential Retrofit	214	232,419
Retail Facilities - TC31	33	170,887
Scenic River Tax Credit	<5	212
Small Business - TC-4SB	98	363,485
Solar Energy - TC38	260	774,940
Sprinkler System Credit	8	10,358
State Contractors	24	163,112
Tax Paid Other State	82,752	197,734,068
Textiles Rehabilitation	35	3,498,226
Toxicity Testing Credit	<5	0
Tuition	7,845	5,194,590
Two Wage Earner	357,978	46,244,252
Venison for Charity	56	16,746
Venture Capital - TC26	6	2,039
Water Resource Credit	24	31,217
Unknown	3	413,715
Total	646,107	\$469,021,644

DEBT SETOFF COLLECTIONS

CALENDAR YEAR 2012

Agency	Number of Returns	Amount
Aiken Center for Alcohol & Drug Services	39	\$8,533
Aiken Technical College	606	158,062
Anderson-Oconee Behavioral Health	60	7,878
Beech Island Water District	13	1,111
Behavioral Health Services of Pickens County	71	10,067
Charleston County School District	6	3,142
Charleston Memorial Hospital	299	84,782
Charleston Southern University	87	44,016
City of Columbia	1,752	242,748
Clafin College	204	80,513
Clemson University - Perkins Loans	63	29,744
Clemson University - Student Loans	178	56,116
Coastal Carolina University	24	8,076
Coker College	26	11,013
College of Charleston - Perkins Loans	74	32,075
College of Charleston - Student Loans	189	61,581
Columbia College	34	15,870
Converse College	10	5,161
Cornerstone Alcohol & Drug	13	1,234
Denmark Technical College	0	0
Ernest E. Kennedy Center	128	26,527
Erskine College	11	5,822
Florence County Delinquent Tax Office	276	54,433
Florence Darlington Tech College - Perkins Loans	15	7,454
Florence Darlington Tech College - Student Loans	991	294,674
Forrest Junior College	119	47,864
Francis Marion University	121	50,496
Georgetown County School District	16	3,655
Greenville County Schools	14	3,788
Greenville Technical College	86	15,138
Horry-Georgetown Technical College	721	208,502
Housing Authority of Aiken	13	1,465
Housing Authority of Anderson	48	11,424
Housing Authority of Cheraw	29	9,690
Housing Authority of Columbia	99	22,498
Housing Authority of Conway	0	0
Housing Authority of Florence	79	19,200
Housing Authority of Fort Mill	8	2,027

Agency	Number of Returns	Amount
Housing Authority of Greenwood	24	\$5,528
Housing Authority of Hartsville	12	1,744
Housing Authority of Marion	32	6,331
Housing Authority of Marlboro	8	2,338
Housing Authority of McColl	1	577
Housing Authority of Mullins	10	1,616
Housing Authority of North Charleston	66	19,578
Housing Authority of the City of Charleston	222	45,243
Housing Authority of Woodruff	15	3,687
Housing Authority of York	21	7,402
Housing Authority SC Regional #3	87	19,111
Internal Revenue Service	12,837	6,798,951
Lancaster County Natural Gas Authority	113	16,153
Lander University	181	84,584
Lexington County	42	22,905
Lexington School District 1	31	2,715
Limestone College	12	4,677
Medical University of South Carolina	63	42,794
Municipal Association of SC	13,872	3,006,381
MUSC Medical Center - Hospital	11,790	4,345,107
New Life Center	25	5,420
Northeastern Technical College	156	40,548
Orangeburg-Calhoun Technical College	623	144,174
Piedmont Technical College	799	202,939
Presbyterian College	7	4,841
Saluda Co. Ambulance Service	12	2,945
Santee Cooper Authority	2,189	459,427
SC Association of Counties	171,186	68,008,084
SC Attorney General's Office	0	0
SC Commission for the Blind	3	1,287
SC Commission on Indigent Defense	0	0
SC Criminal Justice Academy	0	0
SC Dept. of Corrections	20	7,797
SC Dept. of Disabilities & Special Needs	4	1,636
SC Dept. of Employment & Workforce	9,403	3,104,347
SC Dept. of Employment & Workforce - Insurance	35	19,381
SC Dept. of Juvenile Justice	10	3,304
SC Dept. of Mental Health	3,005	1,043,750
SC Dept. of Motor Vehicles	1,419	240,564
SC Dept. of Probation, Parole & Pardon	1,225	244,696
SC Dept. of Public Safety	0	0

Agency	Number of Returns	Amount
SC Dept. of Revenue	42,840	16,226,496
SC Dept. of Revenue - GEAR	24,866	8,368,165
SC Dept. of Social Services - Child Support	11,169	4,617,794
SC Dept. of Social Services - Food Stamps	1,030	214,034
SC Dept. of Transportation	674	127,241
SC Forestry Commission	3	349
SC Retirement System	31	20,392
SC State Education Assistance Authority	4,746	2,672,029
SC State Ethics Commission	31	3,500
SC State University	360	157,972
Sherman College of Straight Chiropractic	15	7,835
Shoreline Behavioral Health Services	8	1,580
South Carolina Student Loan	258	147,943
South University	51	21,488
Southern Wesleyan College	10	5,073
Spartanburg Community College	1,000	277,047
Spartanburg Hospital for Restorative Care	3	1,726
Spartanburg Methodist College	35	16,568
Spartanburg Regional Medical Center	4,257	818,005
Spartanburg Regional Medical Center Hospital	14,826	6,185,310
Spartanburg Regional Medical Center Physicians	6,642	1,303,620
Technical College of the Lowcountry	0	0
The Citadel - Perkins Loans	17	10,463
The Citadel - Student Loans	0	0
Tri-County Technical College	136	13,608
Trident Technical College	1,209	374,817
University of South Carolina	212	117,575
Village Hospital of Pelham	1,099	386,362
Williamsburg Technical College	244	75,890
Winthrop University	402	199,092
Wofford College	11	10,078
York Technical College	593	166,857
Total	352,860	\$132,167,750

JOB DEVELOPMENT AND RETRAINING 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 DOR administers the credit applications.

Enacted:	1995
Statute:	Title 12, Chapter 10
Rate:	2% to 5% of Withholding
Distribution:	Credit to Qualified Taxpayers
FY 11-12 Collections:	\$67,723,694

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/11	\$14,009,242	\$722,591	\$14,731,833
12/11	\$15,343,238	\$517,836	\$15,861,074
03/12	\$12,046,396	\$128,311	\$12,174,706
06/12	\$24,446,212	\$509,869	\$24,956,081
TOTAL	\$65,845,088	\$1,878,607	\$67,723,694

Corporate Income Tax Data

The corporate tax rate on South Carolina taxable income is 5%. The starting point in determining South Carolina taxable income is federal taxable income with certain South Carolina modifications subject to allocation and apportionment. That means that multi-state corporations must directly allocate certain nonbusiness-related items of income and gains and losses from the sale of real estate on Schedule F and apply an apportionment ratio from Schedule M to all income remaining after allocation.

Corporations manufacturing, selling or otherwise dealing with tangible personal property (except for repair) use an apportionment ratio based on sales alone. Most other corporations including financial businesses, services businesses, doctors, architects, installation and repair businesses and contractors use a gross receipts apportionment ratio. Railroads, telephone companies, pipeline companies, airlines, and shipping lines use special apportionment methods. A corporation may petition for, or the Department may require, another apportionment method if the other method does not fairly represent the extent of the corporation's business activity. Also, the Department may enter into an incentive agreement with the corporation that changes the apportionment method.

Return and estimated tax payment due dates are the same as the federal requirements. Estimated tax payment rules are similar to federal rules.

Enacted:	1927
Statute:	12-6-530
Rate:	5%
Distribution:	State General Fund
FY 11-12 Collections:	\$212,343,122

CORPORATE LICENSE FEE

Corporations (and other entities taxed for income tax purposes as corporations) must pay an annual license fee. For most corporations, the license fee is \$1.00 for every \$1,000.00 of capital stock and paid-in or capital surplus plus \$15.00. Certain companies, such as power, gas, waterworks, telephone, and express companies, must calculate their license fees on the basis of South Carolina gross receipts and property. Multi-state corporations use the apportionment ratio to arrive at the license fee. The minimum license fee is \$25.00.

The license tax is payable by the original due date for filing the income tax return, with the return or request for extension, and applies to the tax year following the income tax year. An initial license tax of \$25.00 is paid with the initial annual report (CL-1).

Enacted:	1927
Statute:	Chapter 20, Title 12, SC Code of Laws
Rate:	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25)
Distribution:	State General Fund
FY 11-12 Collections:	\$101,707,610

STATE CORPORATE INCOME TAX RATES

AS OF JANUARY 1, 2012

State	Tax Rates (%) and Brackets (\$)
Alabama	6.5; 0
Alaska	1.0 - 9.4; 0 - 90K
Arizona	6.968; 0
Arkansas (a)	1.0 - 6.5; \$0 - 100K
California	8.84; 0
Colorado	4.63; 0
Connecticut (b)	9.0; 0
Delaware (c)	8.7; 0
Florida	5.5; 0
Georgia	6.0; 0
Hawaii	4.4 - 6.4; 0 - 100K
Idaho	7.6; 0
Illinois (d)	9.5; 0
Indiana (e)	8.5; 0
Iowa	6.0 - 12.0; 0 - 250K
Kansas	4.0 - 7.0; 0 - 50K
Kentucky	4.0 - 6.0; 0 - 100K
Louisiana	4.0 - 8.0; 0 - 200K
Maine	3.5 - 8.93; 0 - 250K
Maryland	8.25; 0
Massachusetts	8.0; 0
Michigan	6.0; 0
Minnesota	9.8; 0
Mississippi	3.0 - 5.0; 0 - 10K
Missouri	6.25; 0
Montana	6.75; 0
Nebraska	5.58 - 7.81; 0 - 100K
Nevada	None
New Hampshire	8.5; 0
New Jersey (f)	9.0; 100K
New Mexico	4.8 - 7.6; 0 - 1 million
New York	7.1; 0
North Carolina (a)	6.9; 0
North Dakota	1.7-5.2; 0 - 50K
Ohio (c)	
Oklahoma	6.0; 0
Oregon	6.6 - 7.6; 0 - 250K
Pennsylvania	9.99; 0
Rhode Island	9.0; 0
South Carolina	5.0; 0
South Dakota	None
Tennessee	6.5; 0
Texas (c)	
Utah	5.0; 0
Vermont	6.0 - 8.5; 0 - 25K
Virginia (c)	6.0; 0
Washington (c)	
West Virginia	7.75; 0
Wisconsin	7.9; 0
Wyoming	None
District of Columbia	9.975; 0

Notes:

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax. Some states impose special rates on financial institutions.

(a) North Carolina and Arkansas assess a surcharge of 3% of the taxpayer's total liability.

(b) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%.

(c) Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 18 for more information. Delaware and Virginia have a gross receipts tax in addition to the corporate income tax.

(d) Illinois's rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

(e) The tax rate in Indiana will decrease to 8% on July 1, 2012.

(f) Corporations with entire net income greater than \$100K pay 9% on all taxable income, companies with entire net income greater than \$50K and less than or equal to \$100K pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50K pay 6.5% on all taxable income.

Source: Tax Foundation, state tax forms and instructions. www.TaxFoundation.org

CORPORATE INCOME TAX CREDITS

Credit Claimed	Number of Returns	Amount
TC- Column A CF From Previous Year	288	\$776,646,882
TC-2 Socio/Econ Disadvantage Small Business	<5	1,272
TC-3 Water Resources	<5	66,659
TC-4 New Jobs	80	45,912,637
TC-6 Infrastructure	12	3,399,208
TC-8 Corporate Headquarters	10	1,956,979
TC-11 Capital Investment	72	31,688,587
TC-12 Family Independence Payments	12	293,110
TC-12A Add AFDC	<5	43,225
TC-14 Community Development	<5	357,150
TC-17 Recycling Property Tax	<5	13,020,253
TC-18 Research Expenses	122	21,109,166
TC-21 Certified Historic Structure	<5	42,929
TC-23 Textile Rehabilitation	<5	212,468
TC-28 SC Quality Forum	<5	250
TC-30 Port Cargo Volume Increase	7	2,130,625
TC-31 Retail Facilities Revitalization	<5	45,171
TC-36 Industry Partnership Fund	<5	1,000,000
TC-37 Whole Effluent Toxicity Testing	<5	13,671
TC-38 Solar Energy	<5	7,000
TC-45 Apprenticeship	<5	10,000
TC-50 Biomass Resource	<5	10,379,394
Unidentified Taken	35	13,301,346
Total		\$921,647,982
Expired Credits	13	(\$5,523,092)
Total Credits plus Carryforward*	237	\$854,444,556

**Total credit carryforwards are for current returns that have claimed a credit for FY 11-12*

***Note:** Figures are based on unaudited returns; number of returns and amounts are for income tax returns processed during FY 11-12 regardless of the taxable year; in some cases, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in the individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers took credits from multiple categories in this table.*

Sales and Use Tax Data

Sales tax is imposed on the sales 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 6%. Counties may impose an additional 1% local option sales and use tax and other 1% special local taxes if voters in the county approve the tax. Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

Sales Tax:

South Carolina imposes a 6% sales tax on the gross proceeds of sales of every person engaged in the business of selling tangible personal property at retail. The retailer is liable for the tax. The sales tax is also imposed on the fair market value of items originally purchased at wholesale that are withdrawn for use by the business or by any person withdrawing the property.

Use Tax:

South Carolina imposes a complementary 6% use tax on the sales price of tangible personal property purchased at retail for storage, use, or other consumption in South Carolina, regardless of whether the retailer is engaged in business in South Carolina. The use tax is the liability of the purchaser. If the purchaser, however, has a receipt from a seller required or authorized to collect the state use tax showing the seller has collected the tax from the purchaser, the purchaser is relieved of the liability for the tax. South Carolina allows a credit against the use tax due in South Carolina for the state and local sales or use tax due and paid in another state on purchases of tangible personal property.

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 11-12 Collections:	\$2,332,613,809

SALES AND USE TAX ACCOUNTS FY 2011-2012

Sales Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	102,022
New Accounts (07/01 Thru 06/30)	16,317
Accounts Closed (07/01 Thru 06/30)	8,859
Total Active Accounts on June 30 - End of Fiscal Year	109,480
Use Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	10,010
New Accounts (07/01 Thru 06/30)	731
Accounts Closed (07/01 Thru 06/30)	430
Total Active Accounts on June 30 - End of Fiscal Year	10,311

\$3,000 MAXIMUM TAXPAYER DISCOUNT

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	37,506	\$937,628
\$101-\$500	16,032	3,955,779
\$501-\$1000	5,539	3,923,864
\$1001-\$1500	2,365	2,888,964
\$1501-\$2000	1,352	2,342,846
\$2001-\$2500	840	1,884,533
\$2501-\$3000	1,204	3,429,050
Over \$3001	1,813	6,493,061
Other	22	(208)
Total	66,956	\$25,855,517

Note: Taxpayers that file and pay electronically have a maximum discount of \$3,100

\$10,000 MAXIMUM TAXPAYER DISCOUNT

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	2	\$367
\$1001-\$1500	1	\$1,048
\$1501-\$2000	-	-
\$2001-\$2500	1	\$2,037
\$2501-\$3000	-	-
\$3001-\$3500	1	\$3,102
\$4001-\$4500	-	-
\$4501-\$5000	-	-
\$5001-\$5500	-	-
\$5501-\$6000	-	-
\$6001-\$6500	1	\$6,409
\$6501-\$7000	-	-
\$7001-\$7500	-	-
\$7501-\$8000	-	-
\$8001-\$8500	-	-
\$8501-\$9500	-	-
\$9501-\$10000	1	\$10,000
Over \$10001	2	\$26,210
Total	9	\$49,173

GROSS AND NET TAXABLE BY COUNTY

FY 2011-2012

County	Business Units	Gross Sales	Total Net Taxable Sales
Abbeville	361	\$191,062,526	\$72,257,684
Aiken	2,779	2,905,816,635	1,103,855,626
Allendale	147	214,761,543	16,666,980
Anderson	3,746	6,083,678,119	1,512,993,619
Bamberg	293	256,018,878	62,767,168
Barnwell	418	276,945,988	103,415,904
Beaufort	5,230	3,683,443,341	2,187,748,555
Berkeley	2,715	5,336,254,501	1,451,378,769
Calhoun	282	285,591,547	38,718,699
Charleston	11,021	13,150,981,658	6,098,380,967
Cherokee	1,062	1,237,290,773	424,632,843
Chesterfield	827	814,208,485	184,957,373
Chester	606	693,659,157	124,055,360
Clarendon	636	466,537,602	137,429,751
Colleton	818	693,554,031	262,268,241
Darlington	1,228	1,061,288,167	326,521,210
Dillon	604	699,510,036	154,937,466
Dorchester	2,029	1,870,985,699	624,931,277
Edgefield	354	213,239,885	53,077,215
Fairfield	351	397,050,845	83,342,623
Florence	3,261	4,934,701,476	1,699,432,459
Georgetown	1,778	1,336,222,278	544,807,035
Greenville	10,515	14,490,393,384	5,904,036,860
Greenwood	1,432	1,241,708,500	558,556,801
Hampton	420	271,339,696	70,278,055
Horry	10,637	8,751,960,729	5,247,082,512

County	Business Units	Gross Sales	Total Net Taxable Sales
Jasper	576	998,813,143	\$310,545,06
Kershaw	1,128	1,283,839,217	325,825,306
Lancaster	1,420	1,176,084,750	461,721,242
Laurens	1,060	892,453,218	301,589,108
Lee	311	221,864,618	38,093,763
Lexington	6,165	10,020,668,349	3,088,844,311
Marion	639	453,832,934	136,437,349
Marlboro	475	445,932,548	85,820,821
McCormick	181	63,946,106	29,530,867
Newberry	744	769,261,418	230,876,459
Oconee	1,459	1,172,295,029	461,353,213
Orangeburg	2,005	1,904,977,119	627,560,039
Pickens	2,044	1,918,390,401	860,649,906
Richland	7,320	10,534,410,062	5,065,794,678
Saluda	299	169,290,646	43,142,916
Spartanburg	5,907	10,304,876,346	2,686,922,316
Sumter	1,792	1,689,950,978	718,610,306
Union	479	299,209,942	125,649,315
Williamsburg	637	556,544,516	169,230,343
York	4,456	4,989,122,442	1,778,201,361
Total of Counties	116,905	156,205,055,687	54,305,057,099
Unallocated Total	25	8,237,919	5,062,458
State Total	116,930	\$156,213,293,606	\$54,310,119,556

GROSS SALES BY CITY AND COUNTY (FY 2011-2012)

City and County	Gross Sales	City and County	Gross Sales
ABBEVILLE	\$105,220,835	BAMBERG	\$73,510,714
CALHOUN FALLS	\$10,475,545	DENMARK	\$43,597,344
DONALDS	\$3,766,779	EHRHARDT	\$11,077,048
DUE WEST	\$9,706,358	OLAR	\$4,346,697
HONEA PATH*	\$5,411,283	UNINCORPORATED	\$123,487,076
LOWNDESVILLE	***	BAMBERG TOTAL	\$256,018,879
WARE SHOALS*	***		
UNINCORPORATED	\$53,423,952	BARNWELL	\$198,972,355
ABBEVILLE COUNTY	\$191,062,526	BLACKVILLE	\$12,376,282
		ELKO	***
AIKEN	\$909,415,970	HILDA	***
JACKSON	\$18,063,192	KLINE	***
MONETTA*	\$3,599,268	SNELLING	***
N AUGUSTA*	\$398,071,319	WILLISTON	\$46,155,306
NEW ELLENTON	\$32,300,978	UNINCORPORATED	\$18,852,038
PERRY	***	BARNWELL TOTAL	\$276,945,988
SALLEY	\$5,070,092		
UNKNOWN	***	BEAUFORT	\$504,023,299
WAGENER	\$22,120,658	BLUFFTON	\$333,882,056
WINDSOR	\$561,945	HILTON HEAD ISLAND	\$1,262,790,386
UNINCORPORATED	\$1,516,609,391	PORT ROYAL	\$88,198,499
AIKEN TOTAL	\$2,905,816,635	UNKNOWN	***
		YEMASSEE*	\$512,833
ALLENDALE	\$180,509,828	UNINCORPORATED	\$1,494,035,403
FAIRFAX*	\$15,531,376	BEAUFORT TOTAL	\$3,683,443,341
SYCAMORE	***		
ULMERS	***	BONNEAU	\$12,229,336
UNINCORPORATED	\$18,516,052	CHARLESTON*	\$239,319,430
ALLENDALE TOTAL	\$214,761,543	GOOSE CREEK*	\$527,487,428
		HANAHAN	\$104,665,242
ANDERSON	\$1,392,777,322	JAMESTOWN	***
BELTON	\$530,473,913	MONCKS CORNER	\$2,336,403,652
HONEA PATH*	\$70,409,986	N CHARLESTON*	***
IVA	\$20,699,846	ST STEPHEN	\$22,530,910
PELZER	\$2,958,029	SUMMERVILLE*	\$474,917,622
PENDLETON	\$19,379,341	UNKNOWN	***
STARR	\$1,882,715	UNINCORPORATED	\$1,612,450,865
UNKNOWN	***	BERKELEY TOTAL	\$5,336,254,501
WILLIAMSTON	\$52,311,497		
W PELZER	\$16,644,486	CAMERON	\$12,906,038
UNINCORPORATED	\$3,976,130,390	ST MATTHEWS	\$25,005,023
ANDERSON TOTAL	\$6,083,678,119	UNINCORPORATED	\$247,680,486
		CALHOUN TOTAL	\$285,591,547

City and County	Gross Sales	City and County	Gross Sales
AWENDAW	\$4,196,257	MANNING	\$214,677,945
CHARLESTON*	\$4,343,558,581	PAXVILLE	***
FOLLY BEACH	\$62,742,757	SUMMERTON	\$28,014,117
GOOSE CREEK*	***	TURBEVILLE	\$30,711,506
HOLLYWOOD	\$31,462,803	UNKNOWN	***
ISLE OF PALMS	\$135,564,060	UNINCORPORATED	\$191,708,581
JAMES ISLAND	\$36,523,562	CLARENDON TOTAL	\$466,537,602
KIAWAH ISLAND	\$118,922,164		
LINCOLNVILLE	***	COTTAGEVILLE	\$15,251,372
MCCLELLANVILLE	\$18,536,874	EDISTO BEACH	\$41,081,846
MEGETT	\$297,586	LODGE	***
MT PLEASANT	\$1,574,474,710	SMOAKS	\$1,235,549
N CHARLESTON*	\$5,605,791,818	UNKNOWN	***
RAVENEL	\$87,413,784	WALTERBORO	\$366,255,640
ROCKVILLE	***	WILLIAMS	***
SEABROOK ISLAND	\$16,437,696	UNINCORPORATED	\$266,390,063
SULLIVANS ISLAND	\$16,817,892	COLLETON TOTAL	\$693,554,031
SUMMERSVILLE*	\$3,668,432		
UNKNOWN	***	DARLINGTON	\$118,172,648
UNINCORPORATED	\$1,087,336,777	HARTSVILLE	\$435,967,993
CHARLESTON COUNTY	\$13,150,981,658	LAMAR	\$13,898,437
		SOCIETY HILL	\$7,167,086
BLACKSBURG	\$96,130,622	UNKNOWN	***
CHESNEE*	***	UNINCORPORATED	\$485,951,150
GAFFNEY	\$664,012,124	DARLINGTON TOTAL	\$1,061,288,167
UNINCORPORATED	\$477,142,364		
CHEROKEE TOTAL	\$1,237,290,773	DILLON	\$311,018,364
		LAKE VIEW	\$16,932,009
CHESTER	\$142,818,844	LATTA	\$32,480,815
FORT LAWN	\$6,276,368	UNINCORPORATED	\$339,078,848
GREAT FALLS	\$31,961,005	DILLON TOTAL	\$699,510,036
LOWRYS	***		
RICHBURG	\$247,773	HARLEYVILLE	\$50,265,025
UNKNOWN	***	N CHARLESTON*	\$266,772,381
UNINCORPORATED	\$510,772,816	REEVESVILLE	\$639,172
CHESTER TOTAL	\$693,659,157	RIDGEVILLE	\$6,028,995
		ST GEORGE	\$65,588,674
CHERAW	\$464,776,143	SUMMERSVILLE*	\$552,263,775
CHESTERFIELD	\$68,585,519	UNINCORPORATED	\$928,360,980
JEFFERSON	\$11,999,870	DORCHESTER TOTAL	\$1,870,985,692
MCBEE	\$14,818,004		
MT CROGHAN	\$2,254,876	EDGEFIELD	\$21,877,007
PAGELAND	\$108,335,561	JOHNSTON	\$53,488,257
PATRICK	\$2,940,159	N AUGUSTA*	***
RUBY	\$965,436	TRENTON	\$107,821
UNKNOWN	***	UNINCORPORATED	\$137,046,748
UNINCORPORATED	\$139,464,723	EDGEFIELD TOTAL	\$213,239,885
CHESTERFIELD TOTAL	\$814,208,485		

City and County	Gross Sales	City and County	Gross Sales
BLYTHEWOOD*	***	BRUNSON	\$5,556,180
JENKINSVILLE	***	ESTILL	\$37,191,278
RIDGEWAY	\$47,163,831	FURMAN	***
WINNSBORO	\$149,277,545	GIFFORD	\$37,474
UNINCORPORATED	\$199,975,147	HAMPTON	\$89,976,12
FAIRFIELD TOTAL	\$397,050,845	LURAY	***
		SCOTIA	***
COWARD	\$15,889,470	UNKNOWN	***
FLORENCE	\$2,480,607,814	VARNVILLE	\$18,517,326
JOHNSONVILLE	\$27,931,715	YEMASSEE*	\$19,377,067
LAKE CITY	\$147,504,359	UNINCORPORATED	\$94,286,250
OLANTA	\$11,395,794	HAMPTON TOTAL	\$271,339,696
PAMPLICO	\$33,044,262		
QUINBY	\$13,780,089	ATLANTIC BEACH	\$3,540,470
SCRANTON	\$9,705,939	AYNOR	\$42,767,318
TIMMONSVILLE	\$36,541,154	BRIARCLIFFE ACRES	***
UNKNOWN	***	CONWAY	\$831,169,145
UNINCORPORATED	\$2,147,367,505	LORIS	\$95,657,691
FLORENCE TOTAL	\$4,934,701,476	MYRTLE BEACH	\$1,973,068,353
		N MYRTLE BEACH	\$755,672,942
ANDREWS*	\$71,921,062	SURFSIDE BEACH	\$145,098,998
GEORGETOWN	\$404,259,196	UNKNOWN	\$1,403,414
PAWLEYS ISLAND	\$16,552,928	UNINCORPORATED	\$4,903,582,122
UNKNOWN	***	HORRY TOTAL	\$8,751,960,729
UNINCORPORATED	\$843,315,458		
GEORGETOWN TOTAL	\$1,336,222,278	HARDEEVILLE	\$200,852,698
		RIDGELAND	\$144,533,812
FOUNTAIN INN*	\$83,227,397	UNINCORPORATED	\$653,426,634
GREENVILLE	\$4,166,315,210	JASPER TOTAL	\$998,813,144
GREER*	\$524,713,111		
MAULDIN	\$1,306,129,852	BETHUNE	\$7,936,060
SIMPSONVILLE	\$409,464,009	CAMDEN	\$374,672,622
TRAVELERS REST	\$198,349,423	ELGIN	\$53,691,915
UNKNOWN	\$6,918,218	UNINCORPORATED	\$847,538,619
UNINCORPORATED	\$7,795,276,165	KERSHAW TOTAL	\$1,283,839,216
GREENVILLE TOTAL	\$14,490,393,385		
		HEATH SPRINGS	\$3,771,671
GREENWOOD	\$531,075,118	KERSHAW	\$57,317,388
HODGES	\$2,313,039	LANCASTER	\$397,347,398
NINETY SIX	\$6,281,068	UNKNOWN	***
TROY	***	UNINCORPORATED	\$708,495,735
UNKNOWN	***	LANCASTER TOTAL	\$1,176,084,750
WARE SHOALS*	\$34,004,538		
UNINCORPORATED	\$667,740,449		
GREENWOOD TOTAL	\$1,241,708,500		

City and County	Gross Sales	City and County	Gross Sales
CLINTON	\$172,425,926	MCCORMICK	\$29,384,203
CROSS HILL	\$1,123,896	PARKSVILLE	***
FOUNTAIN INN*	\$11,758,295	PLUM BRANCH	\$721,563
GRAY COURT	\$18,538,081	UNINCORPORATED	\$33,835,102
LAURENS	\$241,986,439	MCCORMICK TOTAL	\$63,946,106
WARE SHOALS*	***		
WATERLOO	\$4,019,307	LITTLE MOUNTAIN	\$4,234,287
UNINCORPORATED	\$442,598,196	NEWBERRY	\$377,328,350
LAURENS TOTAL	\$892,453,218	PEAK	***
		POMARIA	***
BISHOPVILLE	\$122,224,994	PROSPERITY	\$14,868,552
LYNCHBURG	\$8,820,899	SILVERSTREET	***
UNINCORPORATED	\$90,818,725	UNKNOWN	***
LEE TOTAL	\$221,864,618	WHITMIRE	\$4,817,124
		UNINCORPORATED	\$329,735,692
BATESBURG LEESVILLE*	\$201,870,901	NEWBERRY TOTAL	\$769,261,418
CAYCE*	\$1,652,142,834		
CHAPIN	\$510,583,927	SALEM	\$4,993,469
COLUMBIA*	\$470,139,160	SENECA	\$535,695,359
GASTON	\$240,988,986	UNKNOWN	***
GILBERT	\$13,294,416	WALHALLA	\$41,532,170
IRMO*	\$88,699,799	WESTMINSTER	\$45,266,286
LEESVILLE	\$4,687,788	W UNION	\$45,416,441
LEXINGTON	\$1,028,055,026	UNINCORPORATED	\$497,062,389
PELION	\$24,548,840	OCONEE TOTAL	\$1,172,295,029
PINE RIDGE	***		
S CONGAREE	\$17,957,684	BOWMAN	\$29,652,632
SPRINGDALE	\$92,391,677	BRANCHVILLE	\$11,489,947
SUMMIT	***	COPE	\$32,195
SWANSEA	\$20,557,939	CORDOVA	***
UNKNOWN	\$2,474,738	ELLOREE	\$15,375,115
W COLUMBIA	\$504,642,838	EUTAWVILLE	\$20,396,516
UNINCORPORATED	\$5,141,044,730	HOLLY HILL	\$59,670,047
LEXINGTON TOTAL	\$10,020,668,349	LIVINGSTON	***
		NEESES	\$8,281,668
MARION	\$149,225,392	NORTH	\$15,416,125
MULLINS	\$71,128,426	NORWAY	\$15,506,049
NICHOLS	\$19,119,458	ORANGEBURG	\$473,028,871
SELLERS	***	ROWESVILLE	\$69,525,626
UNINCORPORATED	\$214,247,032	SANTEE	\$77,451,837
MARION TOTAL	\$453,832,934	SPRINGFIELD	\$4,282,206
		UNKNOWN	***
BENNETTSVILLE	\$231,401,106	VANCE	\$1,397,211
BLLENHEIM	***	WOODFORD	***
CLIO	\$3,391,412	UNINCORPORATED	\$1,099,963,505
MCCOLL	\$19,503,226	ORANGEBURG TOTAL	\$1,904,977,119
TATUM	***		
UNINCORPORATED	\$181,191,546		
MARLBORO TOTAL	\$445,932,548		

City and County	Gross Sales	City and County	Gross Sales
CENTRAL	\$110,232,217	MAYESVILLE	\$1,450,212
CLEMSON*	\$238,398,203	PINEWOOD	\$2,624,575
EASLEY	\$778,927,361	SUMTER	\$1,108,163,758
LIBERTY	\$61,650,541	UNKNOWN	***
NORRIS	\$2,017,338	UNINCORPORATED	\$577,712,010
PICKENS	\$262,987,629	SUMTER TOTAL	\$1,689,950,978
SIX MILE	\$10,201,894		
UNKNOWN	***	CARLISLE	***
UNINCORPORATED	\$453,939,173	JONESVILLE	\$8,383,477
PICKENS TOTAL	\$1,918,390,401	LOCKHART	***
		UNION	\$202,089,716
ARCADIA LAKES	\$1,622,577	UNKNOWN	***
BLYTHEWOOD*	\$68,504,234	UNINCORPORATED	\$86,953,999
COLUMBIA*	\$4,505,612,304	UNION TOTAL	\$299,209,942
EASTOVER	\$11,056,360		
FOREST ACRES	\$218,297,590	ANDREWS*	\$8,183,265
IRMO*	\$285,852,471	GREELEYVILLE	\$18,432,525
UNKNOWN	\$7,590,009	HEMINGWAY	\$69,783,321
UNINCORPORATED	\$5,435,862,737	KINGSTREE	\$223,807,441
RICHLAND TOTAL	\$10,534,410,062	LANE	\$323,098
		STUCKEY	***
BATESBURG LEESVILLE*	\$413,815	UNINCORPORATED	\$225,291,004
MONETTA*	***	WILLIAMSBURG TOTAL	\$556,544,516
RIDGE SPRING	\$26,533,805		
SALUDA	\$60,482,616	CLOVER	\$130,189,130
UNKNOWN	***	FORT MILL	\$116,371,513
WARD	***	HICKORY GROVE	\$317,287
UNINCORPORATED	\$81,723,110	MCCONNELLS	\$1,633,162
SALUDA TOTAL	\$169,290,646	ROCK HILL	\$1,664,471,786
		SHARON	\$7,482,799
CAMPOBELLO	\$8,981,558	SMYRNA	***
CENTRAL PACOLET	***	TEGA CAY	\$98,144,745
CHESNEE*	\$60,569,960	UNKNOWN	***
COWPENS	\$13,583,412	YORK	\$261,686,529
DUNCAN	\$267,185,922	UNINCORPORATED	\$2,708,734,516
GREER*	\$159,717,485	YORK TOTAL	\$4,989,122,442
INMAN	\$34,262,043		
LANDRUM	\$75,596,622	SUM OF CITIES	\$90,984,938,388
LYMAN	\$60,072,480		
		SUM OF UNINCORPORATED	\$53,007,347,987
PACOLET	\$7,916,326		
REIDVILLE	\$430,377	SUM OF COUNTIES	\$143,992,286,375
SPARTANBURG	\$2,818,132,637		
UNKNOWN	***	SUM OF UNALLOCATED	\$9,880,773
WELLFORD	\$17,489,224		
WOODRUFF	\$36,130,892	STATE TOTAL	\$144,002,167,148
UNINCORPORATED	\$6,741,690,088		
SPARTANBURG TOTAL	\$10,304,876,346		

*Indicates the city is located in more than one county.

SALES TAX COLLECTIONS BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)

NAICS	NAICS Classification	Number of Businesses	Gross Sales	3% Food Net Taxable	Total Net Taxable
111	CROP PRODUCTION	44	\$42,719,483	\$0.00	\$6,892,585
112	ANIMAL PRODUCTION	24	\$3,301,874	\$0.00	\$2,181,584
113	FORESTRY AND LOGGING	8	\$22,628,516	\$0.00	\$4,449,849
114	FISHING, HUNTING AND TRAPPING	6	\$122,914	\$0.00	\$24,331
115	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY	5	\$12,233	\$0.00	\$12,233
211	OIL AND GAS EXTRACTION	2	***	***	***
212	MINING (EXCEPT OIL AND GAS)	12	\$13,279,505	\$0.00	\$7,769,379
221	UTILITIES	102	\$5,842,531,699	\$0.00	\$2,065,031,024
236	CONSTRUCTION OF BUILDINGS	72	\$161,745,564	\$0.00	\$25,653,482
237	HEAVY AND CIVIL ENGINEERING CONSTRUCTION	27	\$89,121,338	\$0.00	\$9,849,217
238	SPECIALTY TRADE CONTRACTORS	507	\$486,144,012	\$0.00	\$222,881,950
311	FOOD MANUFACTURING	120	\$714,523,628	\$0.00	\$21,463,283
312	BEVERAGE AND TOBACCO PRODUCT MANUFACTURING	130	\$320,508,481	\$0.00	\$24,742,971
313	TEXTILE MILLS	22	\$273,020,269	\$0.00	\$17,441,777
314	TEXTILE PRODUCT MILLS	8	\$47,904,668	\$0.00	\$1,589,618
315	APPAREL MANUFACTURING	14	\$21,982,946	\$0.00	\$818,291
316	LEATHER AND ALLIED PRODUCT MANUFACTURING	2	***	***	***
321	WOOD PRODUCT MANUFACTURING	97	\$360,339,805	\$0.00	\$16,738,474
322	PAPER MANUFACTURING	28	\$261,523,639	\$0.00	\$9,298,839
323	PRINTING AND RELATED SUPPORT ACTIVITIES	176	\$381,657,834	\$0.00	\$82,806,421
324	PETROLEUM AND COAL PRODUCTS MANUFACTURING	17	\$41,849,768	\$0.00	\$26,063,938
325	CHEMICAL MANUFACTURING	92	\$1,180,225,342	\$0.00	\$22,009,754
326	PLASTICS AND RUBBER PRODUCTS MANUFACTURING	28	\$32,481,77	\$0.00	\$1,832,453
327	NONMETALLIC MINERAL PRODUCT MANUFACTURING	74	\$117,038,451	\$0.00	\$90,103,977
331	PRIMARY METAL MANUFACTURING	22	\$24,088,928	\$0.00	\$3,657,504
332	FABRICATED METAL PRODUCT MANUFACTURING	553	\$1,915,167,652	\$0.00	\$162,528,774
333	MACHINERY MANUFACTURING	167	\$333,585,436	\$0.00	\$29,600,432
334	COMPUTER AND ELECTRONIC PRODUCT MANUFACTURING	62	\$376,133,788	\$0.00	\$62,626,905
335	ELECTRICAL EQUIPMENT, APPLIANCE, AND COMPONENT MANUFACTURING	87	\$644,659,622	\$0.00	\$21,112,361
336	TRANSPORTATION EQUIPMENT MANUFACTURING	30	\$115,513,078	\$0.00	\$4,254,144

NAICS	NAICS Classification	Number of Businesses	Gross Sales	3% Food Net Taxable	Total Net Taxable
337	FURNITURE AND RELATED PRODUCT MANUFACTURING	22	\$4,988,762	\$0.00	\$1,055,351
339	MISCELLANEOUS MANUFACTURING	215	\$330,795,488	\$0.00	\$45,878,282
423	MERCHANT WHOLESALERS, DURABLE GOODS	2550	\$5,943,444,857	\$0.00	\$1,864,463,333
424	MERCHANT WHOLESALERS, NONDURABLE GOODS	304	\$1,545,396,077	\$0.00	\$128,744,549
425	WHOLESALE ELECTRONIC MARKETS AND AGENTS AND BROKERS	14	\$65,801,619	\$0.00	\$3,519,471
441	MOTOR VEHICLE AND PARTS DEALERS	6571	\$15,481,526,296	\$0.00	\$3,850,082,589
442	FURNITURE AND HOME FURNISHINGS STORES	2622	\$2,258,046,302	\$0.00	\$1,300,534,707
443	ELECTRONICS AND APPLIANCE STORES	1252	\$1,302,599,453	\$0.00	\$537,298,575
444	BUILDING MATERIAL AND GARDEN EQUIPMENT AND SUPPLIES DEALERS	3163	\$7,148,141,686	\$0.00	\$3,965,456,102
445	FOOD AND BEVERAGE STORES	7069	\$15,701,262,526	\$101,240.00	\$2,921,274,748
446	HEALTH AND PERSONAL CARE STORES	2930	\$6,227,661,245	\$0.00	\$1,000,834,072
447	GASOLINE STATIONS	1416	\$5,505,999,783	\$0.00	\$589,102,031
448	CLOTHING AND CLOTHING ACCESSORIES STORES	5587	\$3,917,502,989	\$0.00	\$3,175,319,749
451	SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES	2225	\$1,972,220,911	\$0.00	\$788,341,663
452	GENERAL MERCHANDISE STORES	3707	\$12,828,630,657	\$0.00	\$6,358,812,583
453	MISCELLANEOUS STORE RETAILERS	26308	\$25,710,142,416	\$8,389.00	\$7,318,517,853
454	NONSTORE RETAILERS	12594	\$11,842,280,868	\$14,928.00	\$971,045,810
481	AIR TRANSPORTATION	9	\$4,327,728	\$0.00	\$2,497,785
482	RAIL TRANSPORTATION	1	***	***	***
484	TRUCK TRANSPORTATION	22	\$27,779,897	\$0.00	\$2,667,117
485	TRANSIT AND GROUND PASSENGER TRANSPORTATION	11	\$2,650,365	\$0.00	\$832,626
487	SCENIC AND SIGHTSEEING TRANSPORTATION	2	***	***	***
488	SUPPORT ACTIVITIES FOR TRANSPORTATION	31	\$71,263,514	\$0.00	\$26,525,716
491	POSTAL SERVICE	4	***	***	***
492	COURIERS AND MESSENGERS	2	***	***	***
493	WAREHOUSING AND STORAGE	30	\$3,397,029	\$0.00	\$1,908,913
511	PUBLISHING INDUSTRIES (EXCEPT INTERNET)	234	\$645,333,832	\$0.00	\$91,717,727
512	MOTION PICTURE AND SOUND RECORDING INDUSTRIES	52	\$24,552,868	\$0.00	\$22,058,694
515	BROADCASTING (EXCEPT INTERNET)	20	\$65,422,796	\$0.00	\$55,424,466
517	TELECOMMUNICATIONS	1037	\$3,766,627,958	\$0.00	\$3,033,138,712
518	DATA PROCESSING, HOSTING AND RELATED SERVICES	8	\$5,632,793	\$0.00	\$1,017,176
519	OTHER INFORMATION SERVICES	28	\$12,365,415	\$0.00	\$7,518,875
522	CREDIT INTERMEDIATION AND RELATED ACTIVITIES	118	\$38,023,838	\$0.00	\$11,954,834

NAICS	NAICS Classification	Number of Businesses	Gross Sales	3% Food Net Taxable	Total Net Taxable
523	SECURITIES, COMMODITY CONTRACTS, AND OTHER FINANCIAL INVESTMENTS AND RELATED ACTIVITIES	7	\$10,552,625	\$0.00	\$7,093,584
524	INSURANCE CARRIERS AND RELATED ACTIVITIES	6	\$3,866,931	\$0.00	\$1,940,521
531	REAL ESTATE	65	\$13,226,112	\$0.00	\$10,954,991
532	RENTAL AND LEASING SERVICES	2604	\$1,706,440,071	\$0.00	\$1,166,606,185
541	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	2603	\$820,149,954	\$0.00	\$214,133,584
551	MANAGEMENT OF COMPANIES AND ENTERPRISES	8	\$139,835	\$0.00	\$139,835
561	ADMINISTRATIVE AND SUPPORT SERVICES	700	\$520,215,389	\$0.00	\$159,849,157
562	WASTE MANAGEMENT AND REMEDIATION SERVICES	23	\$358,107,124	\$0.00	\$3,304,267
611	EDUCATIONAL SERVICES	100	\$20,945,552	\$0.00	\$7,010,689
621	AMBULATORY HEALTH CARE SERVICES	618	\$2,023,417,647	\$0.00	\$312,771,896
622	HOSPITALS	9	\$838,695	\$0.00	\$826,543
623	NURSING AND RESIDENTIAL CARE FACILITIES	19	\$2,301,420	\$0.00	\$2,158,359
624	SOCIAL ASSISTANCE	8	\$3,145,306	\$0.00	\$1,345,038
711	PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES	259	\$10,637,050	\$0.00	\$9,837,208
712	MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS	6	\$245,411	\$0.00	\$237,638
713	AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES	627	\$153,586,565	\$0.00	\$120,925,734
721	ACCOMMODATION	6403	\$2,865,831,500	\$0.00	\$2,727,134,043
722	FOOD SERVICES AND DRINKING PLACES	13426	\$8,278,613,088	\$4,803.99	\$7,209,624,739
811	REPAIR AND MAINTENANCE	3114	\$1,165,410,001	\$0.00	\$492,749,535
812	PERSONAL AND LAUNDRY SERVICES	2832	\$548,180,105	\$0.00	\$298,224,554
813	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	122	\$26,247,459	\$0.00	\$19,775,104
814	PRIVATE HOUSEHOLDS	13	\$225,870	\$0.00	\$225,391
921	EXECUTIVE, LEGISLATIVE, AND OTHER GENERAL GOVERNMENT SUPPORT	4	***	***	***
999	INVALID NAICS	747	\$1,343,542,579	\$0.00	\$480,423,818
Total		116,930	\$144,002,167,148	\$129,360.99	\$54,310,119,556

***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.

Local Sales and Use Tax Data

LOCAL OPTION SALES AND USE TAX

Thirty-one counties in South Carolina impose an additional 1% local option sales and use tax. The local option sales and use tax is authorized under Code Section 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. The tax 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 rollback; 29% Counties/Municipalities
FY 11-12 Collections:	\$265,453,649

LOCAL CAPITAL PROJECTS TAX

Fourteen counties in South Carolina impose an additional 1% local capital projects tax. The local capital projects sales and use tax is authorized under Code Section 4-10-300 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 specifically to defray the debt service on bonds issued for various capital projects in the counties that impose this type of local tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1994
Statute:	§§4-10-300 et. Seq.
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 11-12 Collections:	\$174,027,205

LOCAL EDUCATION CAPITAL IMPROVEMENT TAX

Two counties in South Carolina impose an additional 1% local education capital improvement tax. The school district or school districts within a county may impose a 1% sales and use tax within the county for specific education capital improvements for the school district for not more than 15 years. The tax is authorized under Code Section 4-10-410 et. seq. (Act No. 316 of 2008) and must be approved by a referendum open to all qualified electors residing in the county. Pursuant to a memorandum of agreement, a portion of the revenue may be shared with the area commission (governing body of a technical college) or higher education board of trustees (governing body of a public institution of higher learning) or both, for specific education capital improvements on the campus of the recipient located in the county listed in the referendum. This tax may only be imposed in counties which have collected at least \$7 million in state accommodations taxes in the most recent fiscal year for which data is available. Once the threshold is met, a county remains eligible to impose this tax. This tax may not be imposed in a county that is imposing or is scheduled to impose a local sales and use tax for public school capital improvements.

Enacted:	2009
Statute:	§§4-10-410 et. seq
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 11-12 Collections	\$129,065,207

LOCAL SCHOOL DISTRICT TAX

Eight counties in South Carolina impose an additional 1% local school district tax. The General Assembly has authorized certain school districts to impose a sales and use tax within the county under Code Section 4-10-300 et.seq. These taxes are generally imposed to pay debt service on general obligation bonds and/or the cost of capital improvements.

Enacted:	1997
Statute:	§§4-10-300 et. seq.
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 11-12 Collections:	\$57,528,102

LOCAL TRANSPORTATION TAX

Four counties in South Carolina impose a 1% transportation tax. The local transportation projects sales and use tax is authorized under Code Section 4-37-30 et. seq. and is a general sales and use tax on all sales at retail (with a few exceptions). This tax is imposed specifically to defray the debt service on bonds issued for various transportation projects in the counties that impose this type of local tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1995
Statute:	§4-37-30
Rate:	Up to 1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 11-12 Collections	\$100,796,299

LOCAL TOURISM DEVELOPMENT TAX

One county in South Carolina imposes an additional 1% local tourism development tax. The local tourism development sales and use tax is authorized under Code Section 4-10-910 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 and may only be imposed by a municipality located in a county where revenue from the state accommodations tax is at least \$14 million in a fiscal year. As of this date, only Horry County meets this criterion; therefore, only municipalities in Horry County may impose this tax. This tax may be imposed by an ordinance adopted by a two-thirds majority of the municipal council or by approval by a majority of qualified electors voting in a referendum authorized by a majority of the municipal council. The tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents; however, in the third and subsequent years of this tax a portion of the tax may be used for certain property tax rollbacks. The tax is collected by the Department of Revenue on behalf of these municipalities.

Enacted:	2009
Statute:	§§4-10-910 et. seq.
Rate:	1%
Distribution:	100% minus DOR administration goes to city to be used for projects as outlined in referendum
FY 11-12 Collections	\$23,670,991

COUNTIES WITH ADDITIONAL SALES TAX

Updated October 2013

County	Date of Implementation	Tax	Percent	Notes
Abbeville	May-92	Local Option	1%	
Aiken	May-01	Capital Projects	1%	(Repealed 3-06)
	Apr-06	Capital Projects	1%	(Reinstated)
Allendale	May-92	Local Option	1%	(Repealed 1-07)
	May-01	Capital Projects	1%	
	May-09	Capital Projects	1%	
Bamberg	May-92	Local Option	1%	
	May-13	Capital Projects	1%	
Barnwell	May-99	Local Option	1%	
Beaufort	Jun-99	Transportation	1%	(Repealed 12-00)
	May-07	Transportation	1%	(Repealed 10-12)
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%	
	Mar-11	Education Capital Improv.	1%	
Cherokee	Jul-96	School District	1%	
	May-09	Local Option	1%	
Chester	May-94	Local Option	1%	(Repealed 5-00)
	May-99	Capital Projects	1%	
	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%	(Repealed 10-08)
	May-03	Capital Projects	1%	
	Oct-08	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%	(Repealed 7-12)
Hampton	Jul-91	Local Option	1%	(Repealed 1-10)
	May-03	Capital Projects	1%	
	May-13	Capital Projects	1%	
Horry	May-07	Capital Projects	1%	
	Mar-09	Education Capital Improv.	1%	

County	Date of Implementation	Tax	Percent	Notes
Jasper	Jul-91	Local Option	1%	(Repealed 12-02)
	May-99	Capital Projects	1%	
	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%	(Repealed 10-11)
	Oct-06	School District	1%	
	May-13	Capital Projects	1%	
Lexington	Mar-05	School District	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
	May-13	Capital Projects	1%	
Marlboro	May-92	Local Option	1%	
	Feb-13	School District	1%	
Newberry	May-99	Capital Projects	1%	
Orangeburg	May-99	Capital Projects	1%	
Pickens	May-95	Local Option	1%	
Richland	May-05	Local Option	1%	
	May-13	Transportation	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%	

SPECIAL LOCAL OPTION SALES TAX COLLECTIONS BY COUNTY

Capital Projects Tax	
Aiken	\$19,251,500
Allendale	481,166
Chester	2,232,583
Florence	21,472,084
Greenwood	8,426,449
Horry	64,870,014
Lancaster	6,927,271
Newberry	3,314,626
Orangeburg	9,601,798
Sumter	10,495,017
York	25,534,462
Total	\$172,606,970*
School District Tax	
Charleston	\$70,515,866
Cherokee	5,238,683
Chesterfield	2,763,497
Clarendon	2,444,128
Darlington	4,871,043
Dillon	2,360,527
Horry	57,598,457
Jasper	2,547,673
Lexington	36,490,854
Total	\$184,830,728*
Transportation Tax	
Beaufort	\$30,671,105
Berkeley	18,788,657
Charleston	40,071,612
Dorchester	10,434,133
Total	\$99,965,507*

Note: The counties reported are those that currently have the taxes in effect

**The FY11-12 tax collection totals listed on pages 64-67 are the total collections derived from the general ledger. The tax collection totals listed above are derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

Accommodations Tax Data

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

A 7% statewide sales tax is imposed upon the gross proceeds from the rentals or charges for sleeping accommodations furnished at any place in which rooms, lodgings or sleeping accommodations of any kind are furnished, including but not limited to hotels, motels, inns, campgrounds, tourist courts, tourist camps, condominiums and residences.

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 11-12 Collections:	\$50,778,183*

ACCOMMODATIONS TAX COLLECTIONS BY MONTH

Month	Tax Collected
Jul-11	\$6,093,004
Aug-11	8,222,076
Sept-11	5,523,717
Oct-11	3,831,588
Nov-11	3,049,169
Dec-11	2,375,274
Jan-12	1,840,527
Feb-12	1,701,343
Mar-12	2,969,362
Apr-12	5,769,749
May-12	4,908,713
Jun-12	4,627,736
Total	\$50,912,259*

**The FY11-12 Accommodations Tax Collections of \$50,778,183 is the total collections derived from the general ledger. The Accommodations Tax total of \$50,912,259 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

ACCOMMODATIONS TAX COLLECTIONS BY COUNTY

County	Tax Collected	County	Tax Collected
Abbeville	\$9,296	Hampton	\$23,646
Aiken	643,204	Horry	18,334,210
Allendale	3,807	Jasper	221,928
Anderson	425,195	Kershaw	99,777
Bamberg	8,653	Lancaster	28,615
Barnwell	16,590	Laurens	81,524
Beaufort	5,878,067	Lee	10,884
Berkeley	408,031	Lexington	795,016
Calhoun	1,753	McCormick	28,938
Charleston	11,899,674	Marion	19,311
Cherokee	146,183	Marlboro	20,483
Chester	61,446	Newberry	92,994
Chesterfield	27,209	Oconee	113,929
Clarendon	126,872	Orangeburg	480,434
Colleton	574,666	Pickens	356,609
Darlington	78,203	Richland	2,554,337
Dillon	98,032	Saluda	14,523
Dorchester	112,458	Spartanburg	714,643
Edgefield	8,952	Sumter	291,300
Fairfield	21,540	Union	23,165
Florence	1,028,958	Williamsburg	13,844
Georgetown	1,442,858	York	637,428
Greenville	2,454,511	Total of Counties	\$50,581,775
Greenwood	148,079	Unallocated Total	\$330,486
State Grand Total			\$50,912,261*

**The FY11-12 Accommodations Tax Collections of \$50,778,183 is the total collections derived from the general ledger. The Accommodations Tax total of \$50,912,261 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

Admissions Tax Data

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:

nightclubs, college and professional sporting events, amusement parks, golf courses, miniature golf or putt-putt courses, tennis courts, bowling alleys, water slides, movie theatres, musical concerts, health clubs, spas, gyms, swimming pools, skating rinks, baseball batting cages, craft shows

Enacted:	1923
Statute:	§§12-21-2410 to 12-21-2575
Rate:	5%
Distribution:	Coastal Fishing Piers -> Coastal Fisheries Division of the Department of Natural Resources; Tourism Infrastructure Establishments -> One-quarter to Advisory Coordinating Council; one-quarter to the county or municipality; 26% of prior year's Admissions tax -> Parks, Recreation and Tourism for SC Film Commission; Remaining to General Fund
FY 11-12 Collections:	\$34,301,690*

**The FY11-12 Admissions Tax Collections of \$34,301,689 is the total collections derived from the general ledger. The Admissions Tax total of \$34,301,690 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

ADMISSIONS TAX COLLECTIONS BY COUNTY

County	Tax Collected	County	Tax Collected
Abbeville	***	Hampton	***
Aiken	\$734,558	Horry	9,571,511
Allendale	***	Jasper	36,564
Anderson	474,714	Kershaw	38,315
Bamberg	***	Lancaster	68,398
Barnwell	***	Laurens	62,450
Beaufort	3,505,222	Lee	15,622
Berkeley	523,888	Lexington	630,422
Calhoun	***	McCormick	53,179
Charleston	5,326,263	Marion	***
Cherokee	68,410	Marlboro	***
Chester	21,420	Newberry	13,215
Chesterfield	21,905	Oconee	248,897
Clarendon	63,422	Orangeburg	180,584
Colleton	60,268	Pickens	1,528,738
Darlington	145,988	Richland	3,369,465
Dillon	22,087	Saluda	24,193
Dorchester	297,668	Spartanburg	664,421
Edgefield	56,511	Sumter	159,118
Fairfield	27,971	Union	11,692
Florence	430,114	Williamsburg	20,009
Georgetown	792,434	York	1,683,447
Greenville	2,768,882		
Greenwood	298,226	State Grand Total	\$34,273,018*

**The FY11-12 Admissions Tax Collections of \$34,301,689 is the total collections derived from the general ledger. The Admissions Tax total of \$34,273,018 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

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

ADMISSIONS TAX COLLECTIONS BY EVENT TYPE

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,912	\$5,198,916
02	Nightclubs	955	423,691
03	Bands	224	151,417
04	Skating	339	236,198
05	Bowling	409	1,060,821
06	Golf	3,211	9,371,368
07	Golf Driving Range/Tennis	430	948,662
08	Miniature Golf Course	401	816,324
09	Swimming	129	110,904
10	Miniature Raceway	82	35,140
11	State/County park	101	457,461
12	Archery	84	41,115
13	Amusement Rides	189	1,004,830
14	Carnival	6	59,248
15	Circus	***	***
16	Itinerant Shows	71	151,789
17	Promoter	108	1,243,929
18	Gardens	69	1,100,564
19	Amusement Parks	165	2,323,154
20	Sight Seeing Attractions	117	212,620
21	Fishing Pier	72	34,696
22	Horse Racing , Shows, & Rides	19	7,888
23	Athletic Events	299	2,197,314
24	Auto/Motorcycle Racing	118	166,684
25	Myrtle Beach Live Entertainment Theatre	70	1,347,291
26	Gyms, Spas, Body Building & Fitness Centers	80	257,120
27	Miscellaneous	752	991,441
99	Movie Theatres	688	4,322,430
Total		11,100	\$34,273,018*

**The FY11-12 Admissions Tax Collections of \$34,301,689 is the total collections derived from the general ledger. The Admissions Tax total of \$34,273,018 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

**** 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.*

Property Tax Data

Property taxes are generally assessed and collected by local governments, but the DOR assesses and collects some property taxes and oversees certain property tax assessments to ensure equitable and uniform assessments 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. Most businesses must report business personal property to the DOR. 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 DOR. 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:

Business Personal Property	10.5% of income tax depreciated value
Manufacturing Property	10.5% of FMV
Utility Property	10.5% of FMV
Railroads, Private Carlines, Airlines and Pipelines	9.5% of FMV
Primary Residences	4.0% of FMV
Agricultural Property (privately owned)	4.0% of use value
Agricultural Property (corporate owned)	6.0% of use value
Other real estate	6.0% of FMV
Vehicles (Privately Owned)	6%

BUSINESS PERSONAL PROPERTY TAX

All businesses assessed by the DOR 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 11-12 Collections:	(Collected by Local Governments)

MOTOR CARRIER PROPERTY TAX

Motor carriers must file an annual property tax return with the DOR 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 11-12 Collections:	\$12,930,138

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 should file with the DOR a report setting forth specifically the information prescribed by the DOR to enable it to make the assessment.

Enacted:	1976
Statute:	§§12-37-2110 to 12-37-2190
Rate:	9.5% of FMV times average statewide millage
Distribution:	State General Fund
FY 11-12 Collections:	\$3,820,831

ASSESSED PROPERTY BY SCHOOL DISTRICT

TAX YEAR 2011

School District	Real Property	Personal Property	Fee in Lieu & Joint Industrial Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE SCHOOL DISTRICT	\$33,523,050	\$7,564,055	\$1,474,288	\$4,007,680	\$6,962,211	\$1,197,414	\$227,437	\$54,956,135
AIKEN SCHOOL DISTRICT	\$401,624,643	\$69,562,473	\$34,058,731	\$51,692,080	\$51,478,900	\$18,306,270	\$855,852	\$627,578,949
ALLENDALE SCHOOL DISTRICT	\$7,754,550	\$1,846,915	\$	\$8,390,920	\$5,594,014	\$413,390	\$28,308	\$24,028,097
ANDERSON DISTRICT 1	\$112,907,331	\$21,806,900	\$11,075,670	\$8,978,811	\$18,097,050	\$4,666,720	\$38,490	\$177,570,972
ANDERSON DISTRICT 2	\$33,713,030	\$7,155,908	\$1,874,370	\$3,311,304	\$6,139,720	\$1,922,820	\$17,125	\$54,134,277
ANDERSON DISTRICT 3	\$20,655,900	\$4,561,060	\$2,996,570	\$5,538,917	\$5,799,420	\$1,175,150	\$10,843	\$40,737,860
ANDERSON DISTRICT 4	\$71,854,510	\$10,111,070	\$13,639,730	\$3,605,864	\$6,307,840	\$2,089,990	\$26,608	\$107,635,612
ANDERSON DISTRICT 5	\$209,968,380	\$29,987,825	\$13,107,870	\$9,008,902	\$14,032,120	\$14,114,190	\$80,394	\$290,299,681
BAMBERG DISTRICT 1	\$10,448,110	\$2,734,010	\$	\$1,471,580	\$2,020,000	\$546,470	\$187,680	\$17,407,850
BAMBERG DISTRICT 2	\$6,502,170	\$1,408,060	\$	\$619,530	\$2,636,950	\$492,920	\$139,380	\$11,799,010
BARNWELL DISTRICT 19	\$5,317,310	\$1,449,933	\$380,965	\$1,002,420	\$1,682,860	\$197,782	\$196,199	\$10,227,469
BARNWELL DISTRICT 29	\$7,048,430	\$1,536,509	\$338,331	\$4,870,360	\$986,280	\$289,601	\$128,889	\$15,198,400
BARNWELL DISTRICT 45	\$18,906,890	\$4,044,592	\$709,122	\$112,400	\$4,122,990	\$1,160,409	\$283,220	\$29,339,623
BEAUFORT SCHOOL DISTRICT	\$1,646,959,918	\$102,971,516	\$	\$3,206,168	\$43,518,930	\$31,920,022	\$2,019,754	\$1,830,596,308
BERKELEY SCHOOL DISTRICT	\$520,715,860	\$73,564,505	\$66,865,970	\$47,952,490	\$48,243,270	\$14,587,020	\$330,838	\$772,259,953
CALHOUN SCHOOL DISTRICT	\$29,260,810	\$7,088,180	\$19,719,036	\$20,144,757	\$6,575,143	\$1,550,070	\$546,745	\$84,884,741
CHARLESTON SCHOOL DISTRICT	\$2,603,438,004	\$207,258,062	\$94,334,723	\$31,784,090	\$92,436,180	\$81,674,410	\$1,411,092	\$3,112,336,561
CHEROKEE SCHOOL DISTRICT	\$86,309,710	\$17,330,818	\$23,428,381	\$27,580,730	\$21,329,957	\$5,824,990	\$381,153	\$182,185,739
CHESTER SCHOOL DISTRICT	\$51,137,060	\$9,572,556	\$8,562,140	\$15,146,080	\$13,917,190	\$4,620,020	\$493,020	\$103,448,066
CHESTERFIELD SCHOOL DISTRICT	\$59,877,910	\$13,159,278	\$3,936,387	\$25,671,650	\$10,487,741	\$5,503,350	\$460,489	\$119,096,805
CLARENDON DISTRICT 1	\$26,277,670	\$2,739,185	\$51,790	\$1,029,990	\$2,751,220	\$574,880	\$294,304	\$33,719,039
CLARENDON DISTRICT 2	\$40,101,760	\$6,644,350	\$389,380	\$1,056,910	\$3,626,810	\$1,802,180	\$379,825	\$54,001,215
CLARENDON DISTRICT 3	\$6,223,740	\$1,590,710	\$17,090	\$82,680	\$887,170	\$289,480	\$62,425	\$9,153,295
COLLETON SCHOOL DISTRICT	\$130,382,048	\$14,724,567	\$7,725,033	\$9,121,091	\$14,263,490	\$4,551,234	\$980,137	\$181,747,600
DARLINGTON SCHOOL DISTRICT	\$94,329,130	\$22,778,413	\$13,875,995	\$18,652,848	\$62,346,510	\$7,663,370	\$889,188	\$220,535,454
DILLON DISTRICT 3	\$8,962,730	\$2,022,629	\$946,230	\$2,146,910	\$1,432,425	\$632,190	\$113,360	\$16,256,474
DILLON SCHOOL DISTRICT 4	\$32,487,530	\$6,702,644	\$492,624	\$5,064,600	\$5,625,466	\$2,646,500	\$523,862	\$53,543,226
DORCHESTER DISTRICT 2	\$360,343,511	\$46,242,303	\$14,818,992	\$9,995,290	\$16,897,010	\$5,977,544	\$647,155	\$454,921,805
DORCHESTER DISTRICT 4	\$30,896,352	\$5,643,010	\$6,677,023	\$10,157,430	\$5,888,357	\$1,727,602	\$79,388	\$61,069,162
EDGEFIELD SCHOOL DISTRICT	\$48,530,150	\$9,701,823	\$1,762,280	\$6,691,080	\$7,580,020	\$1,449,990	\$717,000	\$76,432,343
FAIRFIELD SCHOOL DISTRICT	\$50,117,495	\$7,904,610	\$	\$835,280	\$65,118,542	\$3,228,460	\$522,604	\$127,726,991
FLORENCE DISTRICT 1	\$256,870,852	\$43,350,600	\$29,182,005	\$25,869,136	\$19,839,745	\$15,515,252	\$1,223,310	\$391,850,900
FLORENCE DISTRICT 2	\$8,459,498	\$2,266,262	\$	\$331,876	\$2,044,820	\$232,097	\$46,451	\$13,381,004
FLORENCE DISTRICT 3	\$26,320,525	\$5,885,565	\$2,925,451	\$8,827,928	\$4,099,407	\$1,839,995	\$121,968	\$50,020,839
FLORENCE DISTRICT 4	\$9,243,119	\$2,408,049	\$6,954,112	\$662,388	\$1,122,700	\$607,472	\$56,306	\$21,054,146
FLORENCE DISTRICT 5	\$7,565,021	\$2,056,520	\$180,503	\$621,624	\$1,448,557	\$509,498	\$35,577	\$12,417,300
GEORGETOWN SCHOOL DISTRICT	\$462,688,110	\$37,705,136	\$15,422,190	\$26,204,850	\$10,373,020	\$8,008,930	\$1,003,230	\$561,405,466
GREENVILLE SCHOOL DISTRICT	\$1,486,493,677	\$209,586,866	\$133,707,142	\$90,823,880	\$86,678,602	\$88,260,190	\$5,323,309	\$2,100,873,666
GREENWOOD DISTRICT 50	\$110,576,820	\$18,677,308	\$33,646,756	\$24,112,111	\$8,870,589	\$7,966,896	\$637,530	\$204,488,010
GREENWOOD DISTRICT 51	\$7,567,050	\$1,959,032	\$1,360,250	\$1,071,990	\$1,327,400	\$243,420	\$300,479	\$13,829,621
GREENWOOD DISTRICT 52	\$6,982,726	\$2,913,410	\$30,297,317	\$4,804,730	\$3,776,057	\$827,450	\$183,305	\$49,784,995
HAMPTON DISTRICT 1	\$20,905,440	\$3,876,894	\$214,793	\$1,326,290	\$5,932,296	\$1,347,680	\$283,851	\$33,887,244

School District	Real Property	Personal Property	Fee in Lieu & Joint Industrial Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
HAMPTON DISTRICT 2	\$7,206,630	\$1,394,841	\$1,239,906	\$1,131,550	\$2,677,295	\$583,710	\$114,400	\$14,348,332
HORRY SCHOOL DISTRICT	\$1,726,843,010	\$184,767,831	\$42,826,182	\$16,588,009	\$39,233,660	\$57,334,260	\$2,660,957	\$2,070,253,909
JASPER SCHOOL DISTRICT	\$73,319,485	\$9,269,720	\$17,304,550	\$1,708,790	\$14,527,649	\$6,325,910	\$529,994	\$122,986,098
KERSHAW SCHOOL DISTRICT	\$146,595,061	\$23,986,290	\$11,896,876	\$13,015,830	\$17,710,140	\$6,236,870	\$1,039,131	\$220,480,198
LANCASTER SCHOOL DISTRICT	\$221,005,620	\$29,787,954	\$13,410,389	\$7,935,210	\$14,153,935	\$7,801,170	\$833,129	\$294,927,407
LAURENS DISTRICT 55	\$58,220,700	\$11,889,748	\$3,211,965	\$6,110,500	\$9,363,760	\$6,927,320	\$587,530	\$96,311,523
LAURENS DISTRICT 56	\$31,757,260	\$5,752,477	\$4,617,957	\$2,830,670	\$4,701,300	\$1,567,340	\$315,460	\$51,542,464
LEE SCHOOL DISTRICT	\$22,338,620	\$4,057,394	\$558,666	\$3,673,930	\$4,339,690	\$1,597,837	\$436,965	\$37,003,102
LEXINGTON DISTRICT 1	\$340,002,640	\$55,200,097	\$13,005,720	\$16,655,300	\$37,637,540	\$11,740,760	\$611,709	\$474,853,766
LEXINGTON DISTRICT 2	\$158,473,250	\$29,631,041	\$23,149,900	\$12,567,210	\$14,982,600	\$17,321,329	\$326,889	\$256,452,219
LEXINGTON DISTRICT 3	\$31,205,720	\$4,728,760	\$613,250	\$1,804,400	\$4,579,100	\$1,764,920	\$107,663	\$44,803,813
LEXINGTON DISTRICT 4	\$20,344,520	\$4,281,724	\$1,094,260	\$900,910	\$4,662,070	\$553,130	\$46,655	\$31,883,269
LEXINGTON DISTRICT 5	\$361,890,880	\$46,869,715	\$4,089,180	\$5,947,430	\$38,233,320	\$10,953,350	\$542,087	\$468,525,962
MARION DISTRICT 1	\$25,434,307	\$4,968,520	\$662,679	\$919,530	\$4,704,016	\$1,833,000	\$324,470	\$38,846,522
MARION DISTRICT 2	\$17,331,775	\$3,006,910	\$446,218	\$1,014,310	\$1,837,383	\$1,122,280	\$198,855	\$24,957,731
MARION DISTRICT 7	\$7,109,425	\$1,458,040	\$178,839	\$281,010	\$1,252,110	\$322,100	\$88,194	\$10,689,718
MARLBORO SCHOOL DISTRICT	\$31,102,380	\$6,926,780	\$10,844,001	\$6,535,572	\$5,611,951	\$2,001,120	\$564,060	\$63,585,864
MCCORMICK SCHOOL DISTRICT	\$33,517,310	\$4,043,901	\$102,715	\$1,166,610	\$3,841,679	\$650,780	\$661,020	\$43,984,015
NEWBERRY SCHOOL DISTRICT	\$84,243,640	\$13,526,821	\$8,834,764	\$8,850,350	\$10,619,780	\$5,007,790	\$619,750	\$131,702,895
OCONEE SCHOOL DISTRICT	\$313,231,359	\$33,845,784	\$19,595,425	\$9,589,020	\$155,918,775	\$6,159,434	\$1,700,999	\$540,040,796
ORANGEBURG DISTRICT 3	\$42,373,236	\$5,329,570	\$1,579,994	\$4,257,210	\$5,128,823	\$5,480,989	\$180,263	\$64,330,085
ORANGEBURG DISTRICT 4	\$25,530,932	\$5,490,930	\$1,086,942	\$6,294,390	\$25,311,880	\$2,844,638	\$225,104	\$66,784,816
ORANGEBURG DISTRICT 5	\$93,679,584	\$13,557,273	\$11,750,979	\$18,457,770	\$11,037,258	\$8,167,212	\$574,411	\$157,224,487
PICKENS SCHOOL DISTRICT	\$344,116,988	\$41,691,645	\$13,330,302	\$9,178,740	\$30,108,890	\$10,249,430	\$1,618,852	\$450,294,847
RICHLAND DISTRICT 1	\$553,679,500	\$70,366,524	\$31,432,671	\$44,718,260	\$79,024,680	\$45,850,483	\$749,160	\$825,821,278
RICHLAND DISTRICT 2	\$406,302,990	\$54,597,002	\$9,368,856	\$18,979,517	\$21,580,880	\$18,491,940	\$486,055	\$529,807,240
SALUDA SCHOOL DISTRICT	\$30,734,400	\$5,159,990	\$	\$2,473,510	\$3,615,100	\$895,820	\$582,330	\$43,461,150
SPARTANBURG DISTRICT 1	\$69,176,187	\$10,492,141	\$563,895	\$2,984,110	\$6,208,663	\$2,168,250	\$293,388	\$91,886,634
SPARTANBURG DISTRICT 2	\$133,595,507	\$20,103,827	\$1,957,848	\$9,898,080	\$8,112,200	\$4,301,240	\$586,674	\$178,555,376
SPARTANBURG DISTRICT 3	\$25,661,873	\$5,065,314	\$5,698,600	\$16,785,510	\$4,919,430	\$1,584,130	\$149,771	\$59,864,628
SPARTANBURG DISTRICT 4	\$29,815,211	\$5,376,783	\$802,040	\$4,767,980	\$5,249,814	\$1,585,850	\$164,544	\$47,762,222
SPARTANBURG DISTRICT 5	\$118,340,530	\$19,061,468	\$32,254,667	\$27,228,920	\$7,536,683	\$11,350,530	\$1,994,224	\$217,767,022
SPARTANBURG DISTRICT 6	\$165,283,512	\$23,010,571	\$17,854,712	\$26,693,190	\$11,126,733	\$15,338,060	\$662,300	\$259,969,078
SPARTANBURG DISTRICT 7	\$141,424,102	\$17,991,420	\$1,486,993	\$12,192,280	\$12,821,837	\$15,231,240	\$447,680	\$201,595,552
SUMTER SCHOOL DISTRICT	\$194,489,210	\$40,558,150	\$2,161,530	\$29,855,610	\$19,600,980	\$14,113,610	\$209,610	\$300,988,700
UNION SCHOOL DISTRICT	\$34,146,660	\$7,638,074	\$11,117,500	\$6,682,460	\$7,672,005	\$2,818,887	\$678,130	\$70,753,716
WILLIAMSBURG SCHOOL DISTRICT	\$40,021,606	\$9,795,251	\$18,453,944	\$4,138,890	\$11,767,546	\$2,794,470	\$960,877	\$87,932,584
YORK DISTRICT 1	\$59,699,379	\$10,106,090	\$1,618,912	\$5,465,540	\$12,915,086	\$2,910,920	\$92,064	\$92,807,991
YORK DISTRICT 2	\$126,326,709	\$17,147,510	\$1,113,632	\$3,664,740	\$161,074,151	\$2,935,325	\$318,746	\$312,580,813
YORK DISTRICT 3	\$304,034,743	\$43,284,707	\$11,110,939	\$34,547,057	\$16,219,652	\$16,511,680	\$436,117	\$426,144,895
YORK DISTRICT 4	\$217,948,448	\$28,323,124	\$10,644,509	\$12,704,890	\$10,741,155	\$8,117,135	\$284,858	\$288,764,119
Total	\$16,037,803,429	\$1,985,635,823	\$960,222,147	\$944,782,440	\$1,556,660,178	\$689,701,567	\$46,293,155	\$22,221,098,739

Alcoholic Liquors Tax Data

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

Filing fees vary between \$200 and \$300 depending on the type of application.

The **license fees** are:

Liquor Manufacturer's License:	\$50,200 every two years
Registered Producer's Certificate of Registration:	\$400 every two years
Producer Representative's Certificate of Registration:	\$250 every two years
Liquor MicroDistillery License:	\$5,200 every two years
Liquor Producer Warehouse License:	\$600 every two years
Liquor Wholesaler's License:	\$20,200 every two years
Retail Liquor License:	\$1,400 every two years
Business Liquor by the Drink License:	\$1,700 every two years
Nonprofit Organization Liquor by the Drink License:	\$1,700 every two years
Food Manufacturing Liquor License:	\$1,400 every two years
Special Bakery Liquor License:	\$1,200 every two years
Sunday Local Option Permit (Option 1):	\$200 per Sunday
Sunday Local Option Permit (Option 2):	\$3,050/52-week period
1-day Liquor by the Drink Special Event License:	\$35 per day
120-day Temporary Liquor by the Drink License:	\$25
120-day Temporary Retail Liquor License:	\$25

The **Excise Taxes** are:

Per 8 ounces of alcohol:	\$0.17
Per liter:	\$0.71825
Standard case: <i>(wholesalers)</i>	\$1.81
Standard case: <i>(retailers to wholesalers)</i>	\$2.99
Standard case: <i>(additional case tax paid by wholesalers)</i>	\$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 11-12 Collections:	\$66,048,658

LOCAL OPTION PERMIT FOR SUNDAY BEER, WINE AND ALCOHOLIC BEVERAGE SALES

County:	LOP	7-Day Beer and Wine
Beaufort	YES	YES
Berkeley	YES	YES
Charleston	YES	YES
Dorchester	YES	YES
Georgetown	YES	YES
Horry	YES	YES
Lexington	YES	NO
Richland	YES	YES
York	YES	NO
City:	LOP	7 Day Beer and Wine
Aiken	YES	YES
Anderson	YES	NO
Bluffton	YES	YES
Blythewood	YES	YES
Camden	YES	YES
Columbia (Lexington County)	YES	YES
Columbia (Richland County)	YES	YES
Daniel Island	YES	YES
Edisto Beach	YES	YES
Elgin	YES	YES
Florence	YES	NO
Forest Acres	YES	YES
Goose Creek	YES	YES
Greenville	YES	YES
Greer (Greenville County)	YES	NO
Greer (Spartanburg County)	YES	NO
Hanahan	YES	YES
Hardeeville	YES	NO
Hilton Head	YES	YES
Irmo	YES	YES
Landrum	YES	NO
Lexington	YES	YES
Mauldin	YES	YES
Moncks Corner	YES	YES
North Charleston (Charleston County)	YES	YES
North Charleston (Berkeley County)	YES	YES
North Charleston (Dorchester County)	YES	YES
Port Royal	YES	YES
Rock Hill	YES	NO
Santee	YES	NO
Simpsonville	YES	YES
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

BEER AND WINE TAX AND LICENSING

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

The permit fees are:

Beer and Wine Producer's Permit:	\$400 every two years
Beer and Wine Wholesale License:	\$2,200 every two years
In-state or Domestic Winery Permit:	\$400 every two years
Seven-day Winery Permit:	\$1,500 every two years
Brewpub Permit:	\$2,200 every two years
Wine Shippers Permit:	\$600 every two years
On Premises Beer & Wine Permit:	\$600 every two years
Off Premises Beer & Wine Permit:	\$600 every two years
Seven-day Off Premises Beer & Wine Permit:	2,200 every two years
Sunday/Sabbath Beer & Wine Permit:	\$650 every two years
1-day Beer & Wine Special Event Permit:	\$25
120-day Temporary Beer & Wine Permit:	\$25

Beer per ounce: \$0.006

Wine U.S. Sized Containers:

Per 8 ounce up to 1 gallon	\$0.06
Per gallon	\$0.90
Additional tax per 8 ounce	\$0.012
Additional tax per gallon	\$0.18

Wine Metric Sized Containers:

Per liter	\$0.2535
Additional tax per liter	\$0.0507

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 11-12 Collections:	\$101,174,102

Tobacco Tax Data

The business license tax applies to all tobacco products sold in South Carolina. Every person, firm, corporation, club or association engaging in the business of selling, purchasing, distributing or importing tobacco products within the state of South Carolina are required to pay the business license tax; the tax is paid only once. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

Tax rates on tobacco products:

Cigarettes	\$0.0285 per cigarette
	\$0.57 per pack of 20 cigarettes
Cigarette surtax	\$0.50 per pack
All other tobacco products	5% of the manufactured purchase price

All persons first receiving untaxed tobacco products, including cigarettes, for sale or distribution in South Carolina must file a monthly report and remit the tobacco tax. A discount for timely filing the tobacco return and paying the tax due is 3.5% of the tax due.

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	\$0.02845/cigarette (\$0.57/pack of 20); 5% of manufacturer's price for all other tobacco products
Distribution:	State General Fund
FY 11-12 Collections:	\$25,987,153

STATE EXCISE TAX RATES ON CIGARETTES

AS OF JANUARY 1, 2012

TAX RATE			TAX RATE		
State	(¢ per pack)	Rank	State	(¢ per pack)	Rank
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	11	Nevada	80	35
Arizona	200	11	New Hampshire	168	18
Arkansas	115	29	New Jersey	270	6
California	87	33	New Mexico	166	19
Colorado	84	34	New York (a)	435	1
Connecticut	340	3	North Carolina	45	45
Delaware	160	20	North Dakota	44	46
Florida (b)	133.9	25	Ohio	125	26
Georgia	37	48	Oklahoma	103	30
Hawaii	320	4	Oregon	118	28
Idaho	57	42	Pennsylvania	160	20
Illinois (a)	98	32	Rhode Island	346	2
Indiana	99.5	31	South Carolina	57	42
Iowa	136	24	South Dakota	153	22
Kansas	79	36	Tennessee (a) (c)	62	39
Kentucky (c)	60	40	Texas	141	23
Louisiana	36	49	Utah	170	16
Maine	200	11	Vermont	262	7
Maryland	200	11	Virginia (a)	30	50
Massachusetts	251	9	Washington	302.5	5
Michigan	200	11	West Virginia	55	44
Minnesota (d)	123	27	Wisconsin	252	8
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	16	Dist. of Columbia (e)	250	10
			U.S. Median	125	

Source: Compiled by FTA from state sources

Note:

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢

(b) Florida's rate includes a surcharge of \$1 per pack

(c) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the DOR; the current rate is 37¢ through July 31, 2012

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 36¢.

TOBACCO TAX COLLECTIONS BY MONTH

Month	Cigarettes	Other Tobacco Products	Total
Jul-11	\$1,699,660	\$569,009	\$2,268,669
Aug-11	1,702,371	533,359	2,235,730
Sep-11	1,691,128	532,386	2,223,514
Oct-11	1,629,975	539,893	2,169,868
Nov-11	1,636,638	382,516	2,019,154
Dec-11	1,536,706	577,321	2,114,027
Jan-12	1,646,399	572,689	2,219,088
Feb-12	1,401,345	549,483	1,950,828
Mar-12	1,506,091	533,769	2,039,860
Apr-12	1,712,920	356,648	2,069,567
May-12	1,549,667	806,956	2,356,623
Jun-12	1,744,915	575,308	2,320,223
Total	\$19,457,815	\$6,529,337	\$25,987,151

CIGARETTE SURTAX COLLECTIONS (\$0.50 PER PACK)

Month	Cigarette Surtax
Jul-11	\$12,143,887
Aug-11	11,943,807
Sep-11	12,079,487
Oct-11	11,642,683
Nov-11	11,690,421
Dec-11	10,976,474
Jan-12	11,759,991
Feb-12	10,009,606
Mar-12	10,647,291
Apr-12	12,240,878
May-12	11,069,052
Jun-12	12,463,895
Total	\$138,667,472

Other Tax and License Data

AIRCRAFT TAX

All airline companies operating in the state shall make an annual property tax return on or before April 15 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.

Enacted:	1976
Statute:	§§12-37-2410 to 12-37-2490
Rate:	Assessment based on average statewide millage
Distribution:	State General Fund
FY 11-12 Collections:	\$3,998,908

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 11-12 Collections:	\$15,083,428

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 apply for a license to conduct Bingo in South Carolina.

Cost for a Bingo license:

License Type	License Fee	Entrance Fee
Class AA	\$4,000	\$18
Class B	\$1,000	\$ 5
Class C	No Cost	\$ 0
Class D	\$100 or \$200*	\$ 5 (optional)
Class E	\$500	\$ 5 (optional)
Class F	\$100	\$ 3 (optional)

Class AA, B, and C licensed organizations conducting Bingo must designate a promoter, who also must be licensed. Under certain circumstances, a Class C licensed organization does not have to designate a promoter. The promoter's license is \$1,000 annually. Each organization licensed to operate Bingo must file quarterly financial reports with the DOR.

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.

The SC Bingo Law requires the DOR to make specific allocations of revenue collected from Bingo to other state agencies.

Enacted:	1982
Statute:	§§12-21-3910 to 12-21-4300
Rate: (for each dollar of face value for each Bingo card sold)	\$0.10 \$0.04 (Class C) \$0.05 (Class F)
Distribution:	See statute
FY 11-12 Tax Collections:	\$5,425,752

*Fair License- \$100 for 10 days or less; \$200 for more than 10 days.

COIN-OPERATED DEVICE TAX

Coin operated devices must have a current coin operated license affixed to the machine. The owner of the machine 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.

Enacted:	1939
Statute:	§§12-21-2720 to 12-21-2750
Rate:	See statute
Distribution:	State General Fund
FY 11-12 Collections:	\$1,555,657

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 DOR 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.

Enacted:	1993
Statute:	§§12-21-5010 to 12-21-6050
Rate:	See statute
Distribution:	State General Fund
FY 11-12 Collections:	\$226

DEED RECORDING FEE

South Carolina 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 DOR 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 statute
Distribution:	\$1 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.55 — County General Fund
FY 11-12 Collections:	\$39,377,629

DEED RECORDING FEE COLLECTIONS BY COUNTY

County	Tax Collections	County	Tax Collections
ABBEVILLE	\$56,716	GREENWOOD	\$475,73
AIKEN	954,496	HAMPTON	44,884
ALLENDALE	31,666	HORRY	4,963,867
ANDERSON	987,023	JASPER	273,376
BAMBERG	43,996	KERSHAW	323,203
BARNWELL	39,617	LANCASTER	796,629
BEAUFORT	3,993,012	LAURENS	183,981
BERKELEY	1,748,713	LEE	48,383
CALHOUN	55,131	LEXINGTON	1,963,253
CHARLESTON	6,237,253	MARION	55,456
CHEROKEE	147,893	MARLBORO	70,127
CHESTER	77,649	MCCORMICK	29,460
CHESTERFIELD	94,282	NEWBERRY	115,806
CLARENDON	119,579	OCONEE	574,899
COLLETON	263,281	ORANGEBURG	304,561
DARLINGTON	173,183	PICKENS	612,439
DILLON	58,818	RICHLAND	2,405,012
DORCHESTER	1,040,833	SALUDA	78,621
EDGEFIELD	122,041	SPARTANBURG	1,743,627
FAIRFIELD	75,872	SUMTER	491,690
FLORENCE	602,652	UNION	58,854
GEORGETOWN	788,913	WILLIAMSBURG	78,975
GREENVILLE	3,996,486	YORK	1,975,689
State Total:			\$39,377,629

Note: Total tax minus total non-refundable credits equals state tax liability

DRY CLEANING FACILITY REGISTRATION FEES AND SURCHARGES

The DOR collects certain fees and surcharges on behalf of the Department of Health and Environmental Control (DHEC) for the Dry Cleaning Restoration Trust Fund. 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. 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 halogenated and non-halogenated solvent. A person importing or producing one of the solvents must register with the DOR for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on halogenated and \$2 a gallon on non-halogenated solvent.

Enacted:	1995
Statute:	§§44-56-410 to 44-56-495
Rate:	See statute
Distribution:	Special fund for environmental cleanup from dry cleaning operations
FY 11-12 Collections:	\$1,152,265

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 11-12 Collections:	\$27,163,524

EMERGENCY SERVICES: 911 USER FEE

Emergency 911 services is an emergency telephone system that provides the user with the ability to reach a public safety answering point by dialing the digits 911.

Commercial Mobile Radio Service (CMRS):

The maximum 911 charge that a subscriber may be billed for an individual local exchange access facility must be in accordance with the following scale:

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

Tier II--41,000 to 99,999 access lines--\$1.00 for start-up costs, \$.60 for on-going costs

Tier III--more than 100,000 access lines--\$.75 for start-up costs, \$.50 for on-going costs

Start-up includes a combination of recurring and nonrecurring costs and up to a maximum of 50 local exchange lines per account.

Prepaid Wireless:

A prepaid wireless seller must collect the prepaid wireless 911 charge established from a prepaid wireless consumer with respect to each prepaid wireless retail transaction occurring in South Carolina.

The tax is collected by the DOR and all funds are transferred to the State Treasurer. These funds are not general fund revenue of the state and must be kept by the State Treasurer in a fund separate and apart from the general fund to be expended as provided in Section 23-47-65.

Enacted:	1931
Statute:	Chapter 47 of Title 23
Rate:	See statute
Distribution:	39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor
FY 11-12 Collections:	\$27,220,046

FOREST RENEWAL AND PRODUCT ASSESSMENT TAX

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.

Enacted:	1922
Statute:	§§48-28-10 to 48-28-100 and §§48-30-10 to 48-30-80
Rate:	See statute
Distribution:	Forest Renewal Fund
FY 11-12 Collections:	\$517,320

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 11-12 Collections:	\$261,343,455

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 11-12 Collections:	\$0

MOTOR FUEL USER FEE

A motor fuel user fee (commonly referred to as gas tax) of 16 cents per gallon is imposed upon all gasoline, gasohol, or blended fuels containing gasoline used or consumed in this state for any purpose and upon all diesel fuel, substitute fuels, or alternative fuels, or blended fuels containing 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 user fee and reporting and remitting it to the DOR.

In addition to the motor fuel user fee, there may be charged an inspection fee of one-fourth cent (.0025) and an environmental impact fee of one-half cent (.0050) per gallon on petroleum products. The liability for these fees arises at the same time and are payable by the same person as the motor fuel user fee. The total user fee is (.1675) per gallon of motor fuel.

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

Enacted:	1922
Statute:	§§12-28-110 to12-28-2930
Rate:	\$0.1675/gallon
Distribution:	\$0.16 — Department of Transportation \$0.005 — Environmental Impact Fee \$0.0025 — Petroleum Inspection Fee
FY 11-12 Collections:	\$558,026,934

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. 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. In every case, the license may be used for only one location at a time.

Enacted:	1951
Statute:	§12-36-510
Rate:	\$20 or \$50 at time of application
Distribution:	State General Fund
FY 11-12 Collections:	\$859,309

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 6% of 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 11-12 Collections:	\$1,304,593

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 \$0.08 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 11-12 Collections:	\$8,750,193