

South Carolina Department of Revenue

2012– 2013 Annual Report

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Agency Overview

Mission Statement

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

- Administer revenue and regulatory laws in a fair and impartial manner,
- Collect the revenue due the State,
- Adhere to our legal and moral duties as custodians of the taxpayer information entrusted to us,
- 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 the Department are Data Protection of Taxpayers, Taxpayer 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 98% of the state's general fund. Total annual net collections by the Department amount to \$8.9 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 is at all meetings of legislative committees related to budget activities. The Director addresses meetings of these legislative committees to explain and help formulate budget policies related 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 job 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 2012-2013

Year in Review

Security of taxpayers' information is a primary focus in all we do. The Department can only gain the "highest degree of public confidence" as our mission states by ensuring the security of taxpayers' information which is entrusted to us. In addition, we must operate in the most equitable and efficient manner in our processes and services so that we maintain taxpayer service.

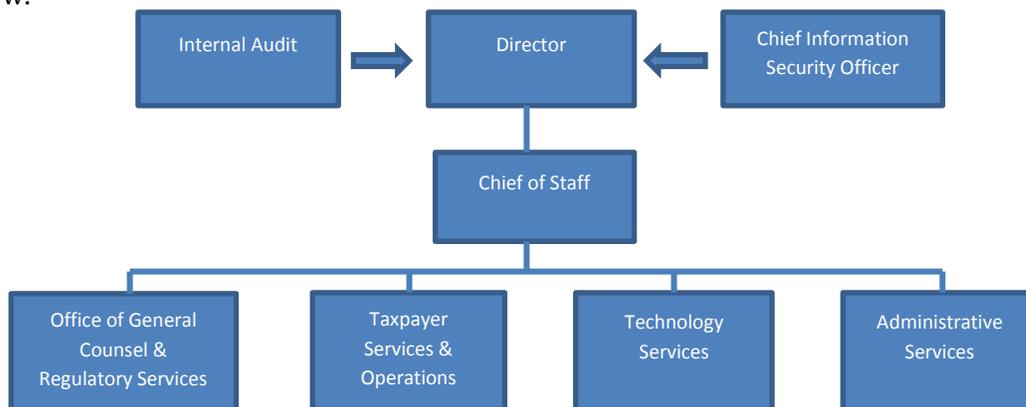
Weaving security into the fabric of all everyday activities drove a culture change for the Department. Director Blume's new mantra for DOR, "Security is Non-Negotiable", became much more than a saying. It is the reality of the new way we conduct business. Banners and screensavers throughout the building are but a reminder of the security that we have built into all systems, processes and phases of our business.

The Department reorganized as well based upon best practices for Agency governance. Security efforts are frequently undercut by a misguided organization where there is no segregation of governance and operational Information Technology (IT) duties. Effective security governance ensures the Chief Information Security Officer (CISO) reports to the Director, and the CISO has a clear delineation of responsibilities and rights separate from the Chief Information Officer (CIO). In order to implement proper segregation of duties and to set the proper tone within the Agency regarding the high priority of security at the DOR, the DOR restructured the IT Security function so it reports directly to the DOR Director. There is a segregation of duties among the Chief Information Officer, Chief Information Security Officer and Internal Audit Director. A new CISO and CIO were hired during this year.

In addition to the delineation of duties of the CISO and CIO, the Department also reorganized its senior management structure in order to streamline processes for increased productivity, efficiency and to promote continual process improvement. Additional expected results of the reorganization are:

- Better communication within processes
- Better informed and more knowledgeable employees
- Emphasis on external and internal customer service excellence
- Secure processes
- Restored confidence in DOR excellence

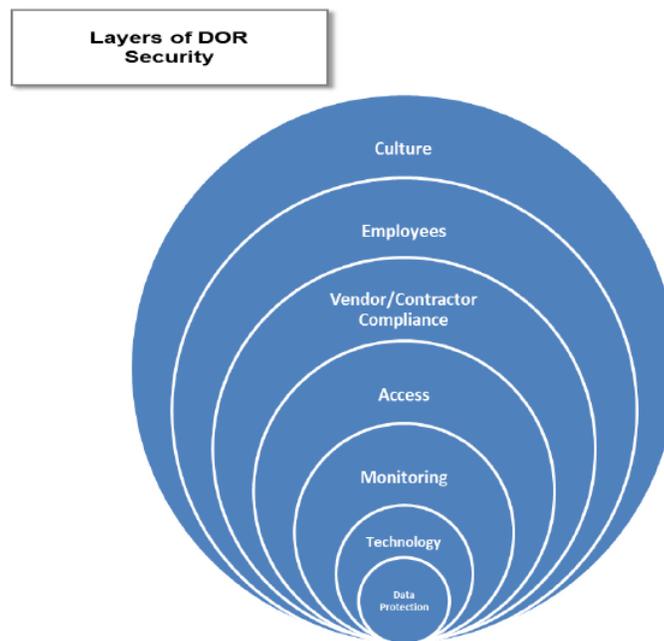
A graphical representation of DOR's organizational structure after the reorganization is shown below.



Other cultural changes that were implemented or are in progress include:

- Creation of an internal security awareness team to review security issues, propose questions to the Security Council and communicate security issues to Agency personnel from a central location.
- Stakeholder outreach concerning awareness of the breach and actions to take were developed and distributed, such as posters and handouts for district offices and public. Webinar presentations, email blasts, press releases, social media, security breach FAQs and information were sent to financial institutions. A Data Breach Assistance Team was formed to handle calls from taxpayers.
- Deployment of a comprehensive Information Security Program led by the CISO.

As is apparent, strategic emphasis has been placed on redefining DOR's culture around security. A "security" culture is our first layer of protection of taxpayers' data that has been entrusted to us. DOR has defined other substantial layers of DOR security and they include Employees, Vendors/Contractors, Access, Monitoring, and Technology with the biggest security defenses being found on the outside--Culture and Employees.



As with DOR's culture, a strategic emphasis has been placed on DOR's employees and contractors. Employee and contractor awareness of security vulnerabilities is a major defense in protecting taxpayers' data. Each year, new employees and contractors receive their initial disclosure awareness training as part of their new employee orientation or hiring process. A Confidentiality and Disclosure Statement is signed by employees and contractors. The purpose for the Disclosure Awareness Training program is to ensure all employees are aware of the Federal and State laws and DOR policies for safeguarding Personal Identifying Information (PII) including Federal and State Tax Information. In addition, all employees must go through an annual disclosure recertification each year and must sign a new Confidentiality and Disclosure Statement.

During this past year and in addition to Disclosure Awareness, employees and contractors were required to receive Security Awareness Training. Director Blume required all DOR employees and contractors who had access to our network to complete the SysAdmin, Audit, Network, Security (SANS) Institute's *Securing The Human* Program. The program provides over 28 training modules addressing security awareness. The Department of State Information Technology (DSIT) coordinates with the SANS Institute to provide these training modules to state agencies.

The Department also developed and held additional security awareness classroom sessions for all employees and contractors. A Phishing Email class was developed and all employees and 7 contractors that had a DOR email address were required to attend. The purpose of this class was to increase the knowledge among all the users having a DOR email account about the characteristics of a phishing email and the procedures to follow if they receive a suspicious email. Policies were implemented that required employees to use a "Reading Pane" to view incoming emails. Other policies were revised which restricted internet use for anything other than work related business. Employees violating either of the items are subject to disciplinary action up to and including termination.

Town Hall meetings were held to provide awareness of history of the breach, remediation strategies, and to stress the vital role of all employees in breach prevention. Employees can post their security questions to a DOR Security Awareness Site where the questions are logged and reviewed by the Security Awareness team. All Frequently Asked Question Responses are viewable by all employees.

In addition to awareness training being provided to our contractors, the Department has consolidated the responsibility for contract review and approval under one area. Contracts are being reviewed to ensure the protection of data, timely vendor remediation and penalties, compliance with a written Memorandum of Understanding (MOU), and to ensure that the contracts include a disclosure incident notification and procedures.

As is apparent, much strategic emphasis has been placed on the outer layers of DOR's security as illustrated above and we feel that the outer layers of culture and employees are our biggest areas of defense. The Department is "sharpening its saw" in the inner layers with access, monitoring and technology, as well. Some of the actions taken in each of these areas to continue to strengthen DOR security are as follows:

Access:

- Revoked network access for Local Governments and other Agency entities
- Access reviewed quarterly
- Improved DOR Badge Policy
- Revised building Access Policy
- Improved Complex Passwords
- Regular Password Changes
- Account Lockout for Repeated Attempts
- Inventoried all PC's to account for serial number, employee and cubicle assignment, access rights, VPN and other identifying factors

Monitoring:

- 24/7 Monitoring by Dedicated Resources
- Review of Activity Logs
- Penetration Testing
- Vulnerability Scanning
- Comprehensive Device Inventory
- Consolidated Device Logging

Technology:

- Implementing Additional Firewall Rules and Mobile Device Controls
- Implementing Change Management Procedures
- Auto Disable of Inactive Accounts
- Security Incident Response Plan
- Ongoing Encryption of Data
- Information Security Policy & Standards

In FY13, substantial progress was made on prioritizing and addressing security remediation as addressed above. Senior leadership guides the Agency in developing a strong and challenging annual business plan with strategic goals and objectives that are tied to the Strategic Plan. These priority business initiatives addressed included the following:

Find Non-filers

Income Non-Filers: The DOR continues to work with the pre-audit program in the Portfolio Warehouse on all failure to file notices sent to potential non-filers. We assessed 4,259 IIT non-filers, bringing the total assessed to \$13,899,103. Collections on assessments for the year totaled \$7,039,878.

Sales Non-Filers: The DOR continued to identify possible non-filers through the U.S. Customs project. We continued to obtain information from transportation companies on furniture deliveries from North Carolina into this state. Also, through warranty information from manufacturers of All Terrain Vehicles and similar products, we issued 1,212 assessments. Collections were also made on non-filers identified through the U.S. Coast Guard and through the Southeastern Association of Tax Administrators.

Nexus/Discovery: Through fourth quarter of FY13, the Nexus Discovery unit has registered 287 non-filers and collected \$10,912,981. Projects this year include DOR internal database crosschecks, Employment Security Commission crosschecks, regional and national exchanges, internet research, accommodations and ABL importers. We are focusing on in-state 1099 recipients, near-border contractors, manufacturers, and franchisors. Tax analysts will accompany field auditors in various districts on audits.

Initiate Additional Procedures to Prevent Processing of Fraudulent Refund Requests

The purpose of this project has been to identify fraudulent refund returns prior to refunds being processed. The DOR established system edits to detect potential fraudulent refund requests and placed these requests in an error queue for further review. For this year, 33,351 letters were sent, 31,741 refund claims were verified and released, 1,322 refund claims were held for verification and 7 refund claims were cancelled. The identity verification program continued this filing season. It

served as an additional security measure implemented to assist in identifying potential fraudulent refund requests.

Implement Electronic Filing of Tax Liens

With the passage of House Bill 3221, the filing of tax liens electronically with counties that have e-recording capabilities became law. After identification of the five counties that currently e-record documents, planning communications began. Announcement letters and applications to allow counties to participate in the e-lien process were mailed to all 46 counties in February 2013. During e-lien testing with Greenville County in late February, DOR discovered that Greenville county was not able to accept DOR liens electronically at this point. DOR had provided test files to Greenville, but they and other counties lack the technology services needed to process the electronic lien files. Led by the Greenville County Register of Deeds (RoD), several county RoDs met with the DOR to agree to submit a Request for Quotes to vendors who could provide interface services between the DOR and the counties.

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. Primary emphasis is being placed on individual income tax, sales tax, withholding tax, and collection analysis tools. 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 Collections sections leverage the data in the Data Warehouse to issue notices and create audit cases. Progress was made during FY13 by the Data Warehouse and Business Objects teams to identify and locate all available State corporate data. This data is being used to develop a Corporate Business Object Universe. Assistance was also provided to other Agency compliance programs.

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 so that they pay their fair share, no more or no less. Where alternative resolution is not possible, the Department's Office of General Counsel for Litigation resolves disputed matters through litigation on tax and regulatory issues where there is general disagreement in the interpretation and application of statutes.

During FY13, OGC-Litigation has continued its efforts to provide answers to taxpayers in disputed regulatory and tax matters. A total of 58 Department Determinations were issued to taxpayers in tax cases. A total of 269 Department Determinations were issued in regulatory cases. In Bingo cases, 40 Department Determinations were issued. The Department obtained convictions of 88 persons for tax-related criminal acts.

When a taxpayer disagrees with the Department's administrative decision, the taxpayer has the right to request a contested case hearing at the Administrative Law Court (ALC). The Department continues to obtain favorable results at the trial level in ALC cases both in tax and regulatory cases. Most notably, the Department obtained a favorable ruling in an important corporate income tax case, which is now being appealed.

Significantly, the Department obtained favorable decisions from the SC Supreme Court in Hampton Friends of the Arts v. SC Department of Revenue and Bodman v. State of South Carolina. The South

Carolina Court of Appeals also issued a favorable decision in Fieldhouse Properties v. SC Department of Revenue.

Other FY 2013 statistics include:

- 2,128 answers filed in foreclosure cases in which the Department was named a party defendant
- \$212,672 in surplus funds collected from foreclosures
- 2,046 bankruptcy claims for delinquent taxes filed
- \$2,348,865 in bankruptcy collections

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 agencies across the State, SCBOS operations showed an increase in the usage of online filings.

- The number of checkouts on SCBOS.sc.gov website increased 33% from 195,505 to 258,969 checkouts.
- The dollar amount of the checkouts increased 36% from \$69 million to \$94 million.
- SCBOS continues to maintain a high level of public satisfaction with the scbos.sc.gov website. Over 96% of users responded “yes” to the checkout survey question “Did you find what you were looking for?”

In collaboration with key SC agencies, SCBOS identified several projects this fiscal year to further the goal of simplifying electronic registration of businesses. Below are some of the accomplishments achieved in FY13:

- Designed and deployed information management tools to improve help and information for Helpdesk, public, and partners. This aids in reducing the number of calls to the Helpdesk and in reducing the time for staff to address the customer’s request.
- Developed functionality for Department of Employment and Workforce (DEW) to expand payment functionality and notifications for the UCE 101/120. Developed a modernized user interface based on user and Agency requests.
- Added functionality for Department of Employment and Workforce (DEW) to send phone messages to employers for their claimants that have signed up for unemployment to inform them that their registration was successful. The goal is to reduce calls to DEW asking about status of claimants’ registration.
- Assisted the Department of Consumer Affairs with their Fall 2012 renewals. The project required assistance in communication to businesses.
- Began design and development of a DOR eSales solution that expands functionality for taxpayers and for internal DOR operations. It uses a modernized user interface and an updated technology platform that utilizes DOR’s South Carolina Integrated Tax System (SCITS) modules.

SCBOS is accountable to the SCBOS Executive Committee that meets quarterly to review the status of SCBOS projects and assist in program direction.

Provide Stakeholder Education and Feedback

Educating taxpayers on their filing obligations increases voluntary compliance. The DOR educates 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 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 computers. Forty-five percent of our Sales Tax Forms Workshop participants and 60 percent of our Basic Withholding Tax Workshop participants attended via webinar in FY13.

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, Retail, Accommodations, Restaurant & Bar, Healthcare 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 Income Tax Workshops.

The DOR provides speakers upon request by a group or association. This fiscal year, the DOR provided speakers for 32 different organizations (49 class sessions) with over 3,853 taxpayers in attendance. Some of the organizations included: Carolinas Tax Professionals Forum, Small Business Association, and Professional Photographers of SC.

Below is a listing of workshops held in FY13, the total number of classes held and the total number of attendees.

Workshops	# of classes	# of external attendees
Sales Tax Forms Workshop	20	137 (61 attended via webinar)
Withholding Tax Workshop	5	81 (49 attended via webinar)
Corporate Tax Workshop	4	34
Advanced Corporate Tax Webinar	4	17
Sales & use Tax Seminars	9	237
Clemson Income Tax Workshop	6	1,380
Job Development Credit Seminars	5	83
Small Business Tax Workshop	19	139

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 licenses to sell alcoholic beverages. SLED agents 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.

Projects this year included reducing redundant work in DOR and SLED, reducing labor costs for both the DOR and SLED in processing ABL applications, increasing the reporting capabilities on the

ABL license information, increasing the reliability and traceability for the entire process, increasing the number of ABL violations processed and penalties assessed and penalties collected.

This year the DOR substantially improved Regulatory customer service with both internal and external customers and significantly reduced complaints. In addition, we eliminated a redundant revocation procedure, resulting in substantial savings of Agency manpower.

Simplify DOR Notices

The DOR assembled a team this past year to simplify and redesign the DOR Notices and Letters in order to make them more taxpayer friendly, i.e., more understandable. Our main goal was to be able to tell the taxpayer: (1) the purpose of the notice/letter; (2) the reason that the taxpayer received the notice/letter; and (3) what the taxpayer needs to do to resolve the issue. The team consisted of representatives from across the Agency.

The team was further subdivided into two groups. *Group A* was assigned to review the collection notices and *Group B* was assigned to review the information notices. Each sub-team developed a method for rewriting/reformatting these two groups of notices/letters to make them more taxpayer friendly. After reviewing their respective notices/letters, each sub-team was able to identify the basic components of the DOR notices. As the Team(s) review and redesign specific notices, a “deployment” sub-team will process “redesigned notices/letters” through the forms management system so that all affected divisions approve the changes.

This simplification will be an ongoing project; our ultimate goal will be to make all communications (letters/notices) from the Agency conform to a simplification and taxpayer-friendly format.

Consolidate the DOR Columbia Offices

The DOR was 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. As of January 31st, all employees moved into the new Columbia Office at the Market Pointe location with minimal interruption to the public and taxpayers. During February and March, we assisted General Services and prospective tenants of the Columbia Mills building in any way possible. Consolidating the two locations is projected to save over four million dollars over a ten-year lease period in rental costs, but has already improved efficiency throughout the Agency.

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 are some of the projects the DOR is working on to expand the use of image and data capture:

Implementation of Check 21 – This project was completed and went into production in February 2013. This new process saved approximately six hours of daily work and allowed us to reassign four employees to other areas.

Adding more returns to scanning/imaging process – Partnership returns are now being successfully scanned and processed.

Imaging of Individual Income Tax returns by SourceCorp (Tax Year 2010, 2011 and 2012) – Income Tax processing went well this year and all service levels were met.

Imaging of paper W2s by Source Corp – This process continues to go well.

Improve Performance Measurement Systems and Processes

This project enhances the Agency’s performance measurement and reporting processes, leveraging the ability of the Business Objects software tools to build reports and dashboards from a variety of data measurements. The Audit dashboard was broadened to add Office Audit, and a new viewer allowed Audit and Collections employees easier access to up-to-date Dashboard views. New Operational reporting included Documents Processed summary and detail levels, bad checks, Corporate Tax transfers, and Input Channel performance including Opportunity Cost. New reporting was developed for Litigation Tracking, personnel history, Accommodations Tax distributions to the counties, and refund Debit Card profiles. Finally, the Executive Dashboard links together the financial summary data and Divisional dashboards to give Agency executive management a broad picture of Agency performance.

Streamline Office Operations Business Systems, Processes and Performance

Office Operations has made streamlining business systems, processes and performance part of their everyday activities. During FY13, the division implemented a total of 242 process improvements throughout all of our sections. These improvements are from section meetings and discussion of work flow and processes and also from the 12 process improvement teams. In addition, we have seven employees in the Process Improvement Training classes from Office Operations. They are working on cross-divisional projects. Some of the teams are Exemptions, Postage Reduction, Electronic Bill Payments, and Sales Refund.

The division uses SharePoint pages as a means to communicate with employees, track process improvement and special ad hoc project teams’ progress, the progress of sectional goals, and divisional reports, dashboards and key performance indicators are also included on the site. This site creates a one-stop area for procedures, section happenings, divisional happenings, and any other information for division and sections.

Two major process improvements related to individual income tax refunds were enacted this year for our taxpayers. The first improvement was to offer taxpayers direct deposit of refunds from a paper return filing. This change has been requested by taxpayers in the past and we implemented this option on the tax year 2012 Individual Income Tax return. The second improvement was changes to the debit card program where the taxpayer was not required to opt out. With both of these improvements, we required the taxpayer to select the method that they wanted to receive their individual income tax refund – direct deposit, debit card or paper check. With these changes, we projected an increase in our direct deposit numbers, resulting in a cost savings to the state. The following chart compares our refund methods for 2012 and 2013.

Source	Thru June 2012	Thru June 2013	Difference
Refund Checks	31%	30%	-1%
Direct Deposits	65%	69%	+4%
Debit Cards	4%	1%	-3%

Lastly, work continues with the Business Objects team to define and test various data, reports and dashboard measures. These universes facilitate daily workload planning, dashboards and creation of various reports and statistics. With Business Objects, we can define report options ad hoc to pull data as needed.

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.

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. The Department continues to be a leader among other states in the percentage of individual income tax returns received that are filed by electronic/non-paper methods.

Several special projects to increase electronic filing were initiated this fiscal year. Each one of them targeted a specific filing area that could greatly reduce the need to process paper returns and checks:

- An updated Motor Fuels filing system allowed us to register 103, with 81 of them being non-mandated filers, showing the willingness by taxpayers to use our electronic filing systems.
- The ability for employers to file their W2s electronically continues to be a huge success. An increase of 10% over last year shows that employers are willing to comply with our filing mandates to ensure maximized compliance.
- The development of our updated electronic Sales Tax filing system is still progressing. This updated application promises to bridge the gap between large companies filing many returns and the smaller companies just opening a business and needing to file a smaller and simpler return.
- The ability to monitor who should be filing electronically based on our state laws is also making progress. This program will help us keep businesses in compliance and ensure that they have all the tools available to them.
- We were also successful in working with a large tax preparer company to develop a simple Income Tax fillable form that could be made available to our taxpayers for a simple, no cost option for filing your taxes.

Strengthen Knowledge of Leadership Best Practices

The Agency continues to take advantage of the APM (Associate Public Manager) and CPM (Certified Public Manager) Programs offered through the Office of Human Resources (OHR).

The Associate Public Manager (APM) Program is designed to help employees acquire the skills and knowledge they will need to be successful supervisors. The Certified Public Manager Program assists agencies in developing future leaders and recognizes management as a profession in the public sector. It promotes on-the-job application of learning, gives participants experience in solving Agency problems, develops human resources and encourages networking with other state agencies.

For FY13, the Agency had 11 new supervisors enrolled in the APM program. Eight supervisors completed all Associate Public Manager Program requirements and received their APM certifications. During FY13, three Class of 2014 CPM candidates began the intense 18-month program. Additionally, the DOR is proud to have six CPM participants graduate with the Class of 2013 during the fourth quarter.

The Leadership program at the Department of Revenue is built around a core of established *Achieve Global* classes with three members of the Training team holding certifications to instruct these sessions. The Leadership program has consisted of nine monthly all-day class sessions. However, topics have been added to the curriculum in order to address issues and opportunities that are being encountered in the workplace. With these changes, the Leadership program has grown from a nine-month course to an eleven-month course. During FY13, six Leadership classes have been held with 15 participants attending each session.

Increase Process Improvement Expertise

The Process Improvement program is a series of seven classes designed to facilitate teams through the ‘Seven Step Problem Solving Method’. Agency teams attend seven structured classes to gain knowledge of various process improvement tools and, ultimately, implement or recommend a solution to make a DOR process more efficient and customer-focused. Seven Agency teams, representing all major divisions participated in this series this year. The seven classes are:

Class Name	Which step in the Seven Step Problem Solving Method	Class Objective
Getting Started	Problem Solving Method Step 1	Define team roles; Define the problem.
Flowcharting	Problem Solving Method Step 2	Determine the current (“as is”) process.
Cause Analysis	Problem Solving Method Step 3	5 why’s; Develop a fishbone diagram.
Data Collection	Problem Solving Method Step 3	Learn methods for collecting and displaying data on the current process.
Interpreting Data	Problem Solving Method Step 3	Learn ways to interpret the data you’ve gathered in order to determine if there is special or common cause variation in the process.
Solution Analysis	Problem Solving Method Step 4	Define the Solution Selection Process; Learn tools to aid in choosing a solution.
Plan, Do, Check, Act Cycle (PDCA)	Problem Solving Method Steps 5, 6, 7	Learn the PDCA cycle; Develop an implementation plan for solutions. Prepare for final presentations to management.

During FY13, 28 employees, comprising seven Agency teams and representing all major divisions, began the program.

Enhance Employee Customer Service Skills

Security of taxpayer data is the highest form of customer service the DOR can offer. Therefore, to ensure our employees understand the risk and precautions needed when communicating via email (internally and/or externally), a mandatory class for all DOR employees and contractors was held. The class included ways to identify the components of a potentially malicious email. The course covered the following topics: defining a phishing email, the characteristics of the four types of phishing emails, examples of the different phishing email types that detailed the warning signs of

each, new policy regarding employee email settings and new procedures to follow in specific situations. A pre and post-test were also given to gauge the retention of the materials taught. During the fourth quarter of FY13, 34 Phishing Email classes were held for 782 participants totaling 102 classroom hours. Moving forward, this session is a required class for all new employees and contractors.

Training continues to offer the Customer Service (CS): Essential Telephone Skills class on a quarterly basis. The course is designed to communicate the Telephone Doctor, Inc.'s ten key principles. Additionally, the principles have been customized for the DOR's specific needs. The course teaches how to effectively answer, handle and route calls in a stellar manner and leave a professional and positive lasting impression with our taxpayers. Additionally, techniques to communicate value to the taxpayer are taught to the participants, along with supporting reference materials. Scenario based examples are used to demonstrate the techniques. Basic information and procedures for the new VoIP (Voice Over Internet Protocol) phones are covered as well. Best practices/procedures for when and how to transfer calls internally along with best practices/procedures for handling irate calls are included in the course. Six sessions were held for 79 new employees.

Intensify Workforce Planning and Succession Planning

With approximately 45% of DOR's workforce having less than five years of service and approximately 29% 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. Job analysis is an important tool used to plan 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. This initiative will be expanded during FY14 to include procedures documentation across the Agency.

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 requirement of most Agency Career Development Plans. Participants are nominated by their supervisor to attend this course.

Source: SC Department of Revenue Accountability Report 2012-2013

Taxpayer Bill of Rights

The Taxpayer 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

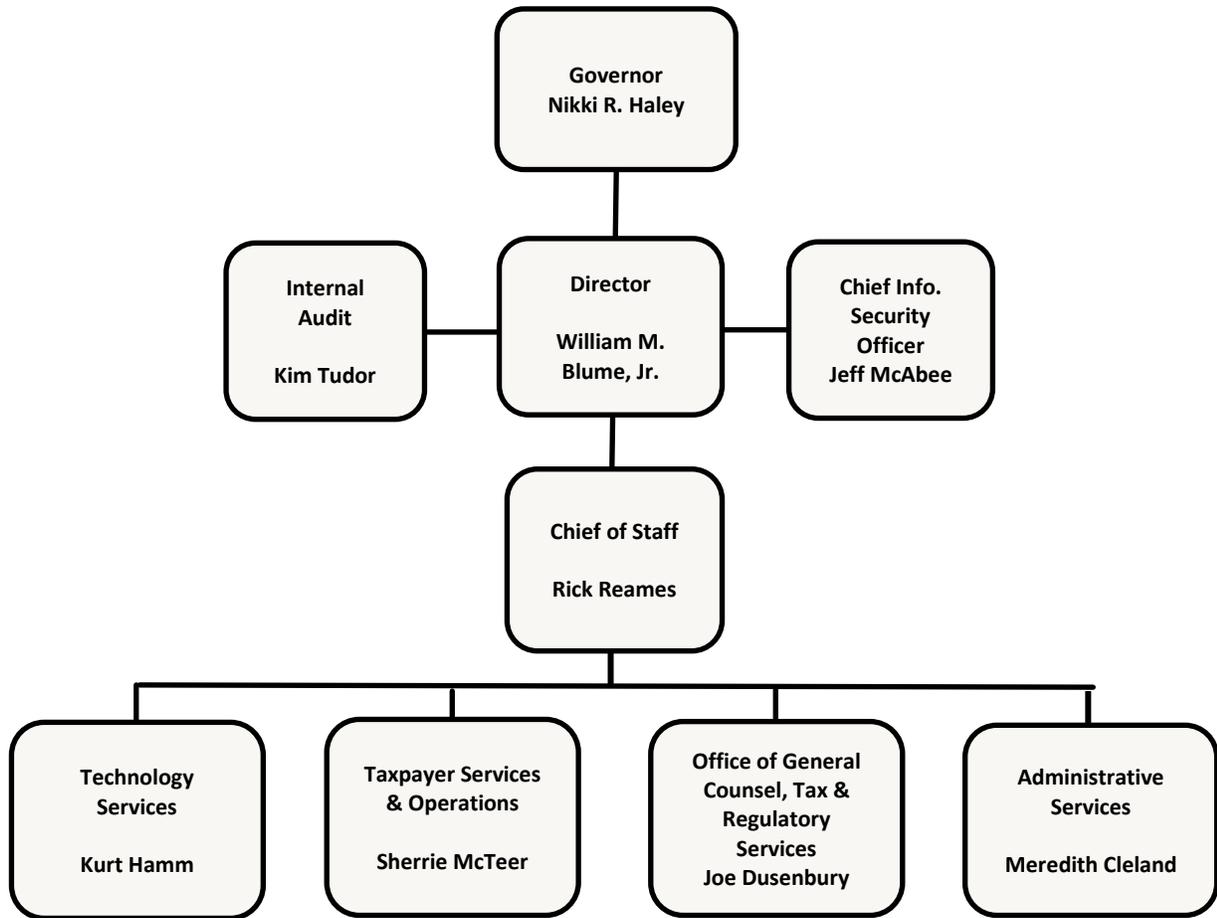
Legislative Services

- 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:

Columbia Service Center

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

Charleston Service Center

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

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, 8:30am-12:00pm
(803) 649-9920

ANDERSON

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

BARNWELL

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

BENNETTSVILLE

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

CAMDEN

Kershaw County Agricultural Building
Second Floor, Room 209 (632 W Dekalb Street)
Second Wednesday of each month, 9:00am-12:00pm
(803) 898-5758

CHESTER

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

DILLON

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

GAFFNEY

210 N. Limestone Street
Second Tuesday of each month, 9:00am-4:30pm
(864) 487-2766

GEORGETOWN

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

GREENWOOD

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

KINGSTREE

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

LANCASTER

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

LAURENS

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

MCCORMICK

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

ORANGEBURG

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

SUMTER

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

UNION

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

WALHALLA

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

Fiscal Year Revenue Collections by Type

Fiscal Year 2012 - 2013

Of the statewide General Fund Revenue Collections, the DOR collected \$6,039,707,326, 94.52% of the total. The tables below depict both the DOR collected General Fund and Allocated Funds Revenue Collections.

Revenue Source	FY 2012-2013	FY 2011-2012	Difference	Change
Sales and Use Tax	\$2,423,678,248	\$2,332,613,809	91,064,440	3.90%
Casual Excise Tax	19,353,285	18,879,783	473,502	2.51%
Individual Income Tax	2,844,902,566	2,591,895,370	253,007,196	9.76%
Corporate Income Tax	351,082,106	212,343,122	138,738,984	65.34%
Subtotal-General Fund Revenues	\$5,639,016,205	\$5,155,732,084	\$483,284,121	9.37%
Admissions Tax	25,408,027	\$25,688,189	(280,162)	(1.09%)
Aircraft Tax	4,404,947	3,998,908	406,039	10.15%
Alcoholic Liquors Tax	64,121,523	61,168,520	2,953,003	4.83%
Bank Tax	34,104,684	15,083,428	19,021,256	126.11%
Beer and Wine Tax	100,951,407	101,174,102	(222,695)	(0.22%)
Bingo Tax	2,977,908	3,135,184	(157,276)	(5.02%)
Car/Heavy Equipment Rental Tax	2,555,922	2,006,970	548,952	27.35%
Coin Operated Devices Tax	1,402,113	1,555,657	(153,544)	(9.87%)
Controlled Substance Tax	669	226	443	196.67%
Corporate License Tax	74,208,377	101,707,610	(27,499,233)	(27.04%)
Documentary Stamp Tax	28,512,305	30,290,484	(1,778,179)	(5.87%)
Electric Power Tax	26,831,396	27,163,524	(332,128)	(1.22%)
Estate Tax	0	(140,872)	140,872	(100%)
Public Car Lines Tax	3,638,485	3,820,831	(182,346)	(4.77%)
Retailer's License Fee	809,094	859,309	(50,215)	(5.84%)
Savings and Loan Tax	3,074,065	1,304,593	1,769,472	135.63%
Tobacco Tax	27,540,899	25,987,153	1,553,746	5.90%
Wine Shippers License	149,300	19,600	129,700	661.73%
Subtotal-All Other Revenues	\$400,691,121	\$404,823,416	(\$4,132,295)	(1.02%)
Total General Fund Revenues	\$6,039,707,326	\$5,560,555,500	\$479,151,826	8.62%

Revenue Source	FY 2012-2013	FY 2011-2012	Difference	Change
Accommodations Tax-Counties	\$51,313,777	\$50,778,183	\$535,594	1.05%
Admissions Tax-Counties	1,031,572	1,207,939	(176,366)	(14.60%)
Admissions Tax-Wildlife	33,167	34,388	(1,220)	(3.55%)
Admissions Tax-Commerce	772,024	1,207,939	(435,914)	(36.09%)
Admissions Tax-SC Film Commission	6,671,789	6,163,235	508,554	8.25%
Alcohol Beverage Licensing Local Gov.	4,681,589	4,880,138	(198,548)	(4.07%)
Bingo Tax Division on Aging	1,548,000	1,548,000	0	0
Bingo Tax PRT	735,309	742,568	(7,258)	(0.98%)
Bingo Tax Charities	40,103	48,244	(8,141)	(16.87%)
Casual Excise Expend Wildlife	89,116	168,775	(79,658)	(47.20%)
Catawba Tribal Tax	55,584	163,883	(108,298)	(66.08%)
Cigarette Surtax	138,140,969	138,667,472	(526,503)	(0.38%)
Commercial Nuclear Waste	0	0	0	0
Dry Cleaning Facility Fees	1,105,698	1,152,265	(46,566)	(4.04%)
Education Improvement Fund	610,486,432	589,328,256	21,158,176	3.59%
Environmental Impact Fee DHEC	17,749,091	17,647,575	101,516	0.58%
Estate Tax Probate Judges	0	0	0	0
Forest Renewal Tax Forestry Comm.	981,478	517,320	464,158	89.72%
Gasoline Revenue	535,158,744	531,549,182	3,609,562	0.68%
Heritage Land Trust/St. Housing	11,404,922	9,087,145	2,317,777	25.51%
Indigent Care Fund	264,060,808	261,343,455	2,717,353	1.04%
Local Option Sales Tax	744,114,398	750,541,939	(6,427,540)	(0.86%)
Motor Carrier Property Tax	14,149,563	12,930,138	1,219,426	9.43%
Petroleum Inspection Fee	8,881,306	8,830,177	51,129	0.58%
Property Tax Relief Corporate	35,588,537	40,647,307	(5,058,770)	(12.45%)
Property Tax Relief Income	513,572,465	505,033,402	8,539,063	1.69%
Public Utility Assessments	10,574,910	10,732,950	(158,040)	(1.47%)
Re-Development Authority	9,000,150	7,150,794	1,849,356	25.86%
Sales Homestead Exemption Fund	552,723,550	534,467,737	18,255,812	3.42%
Sales Tax Aviation Commerce	2,436,565	2,460,019	(23,453)	(0.95%)
Solid Waste Excise Tax	8,359,513	8,750,193	(390,679)	(4.46%)
911 Access	26,790,319	27,220,046	(429,726)	(1.58%)
SLED Inspection Fees	2,907,689	2,634,464	273,225	10.37%
State Rural Infrastructure Fund	20,244,909	18,294,935	1,949,974	10.66%
Allocated Funds	\$3,595,404,046	\$3,545,930,063	\$49,473,983	1.40%
Total Revenue Collections	\$9,635,111,372	\$9,106,485,563	\$528,625,809	5.80%

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 12-13 Collections:	\$2,844,902,566

Note: The FY 12-13 collections represented in this section are the Actual Collection Net of Refunds for this tax type

STATE COMPARISON OF INDIVIDUAL INCOME TAXES

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

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 (passed 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 2012

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,394	20,198	\$168,587,768	\$9,162,890
Aiken	64,455	135,420	1,802,180,121	90,919,294
Allendale	3,105	6,552	39,103,455	2,228,978
Anderson	71,145	151,904	1,675,018,033	97,623,343
Bamberg	4,902	10,399	79,168,361	4,496,808
Barnwell	7,948	17,252	154,819,560	8,814,266
Beaufort	65,875	134,404	2,247,997,538	130,000,977
Berkeley	67,378	141,141	1,858,173,768	103,557,911
Calhoun	4,820	9,859	100,898,834	6,026,221
Charleston	162,505	308,280	5,912,166,020	368,435,473
Cherokee	19,821	42,744	362,780,666	18,437,813
Chester	11,939	25,279	220,734,117	11,041,365
Chesterfield	15,772	34,062	272,864,863	13,307,042
Clarendon	11,536	23,981	167,140,667	9,360,143
Colleton	14,938	31,491	243,141,113	13,498,199
Darlington	25,204	53,351	541,115,250	30,912,134
Dillon	11,361	24,753	153,733,726	7,953,497
Dorchester	54,642	116,404	1,450,023,287	84,659,163
Edgefield	7,453	16,014	174,334,934	8,121,065
Fairfield	8,959	17,987	163,196,416	8,809,240
Florence	55,261	115,831	1,309,598,833	77,527,564
Georgetown	24,598	49,697	604,433,744	36,046,048
Greenville	197,099	418,831	6,445,013,144	392,249,846
Greenwood	26,890	58,364	579,623,291	33,591,314
Hampton	7,345	15,746	134,375,118	7,274,067
Horry	122,660	236,219	2,331,351,634	133,845,856
Jasper	7,528	15,521	149,722,767	6,465,905
Kershaw	25,366	53,150	585,697,286	33,256,495
Lancaster	28,310	60,551	656,504,143	26,070,724
Laurens	23,397	49,978	431,977,496	24,321,755
Lee	5,935	12,286	76,683,684	4,196,642
Lexington	109,595	227,356	3,196,487,205	191,725,652
McCormick	3,781	7,436	62,357,989	2,835,714
Marion	12,193	24,987	154,455,838	8,312,246
Marlboro	9,653	20,342	128,730,286	6,005,726
Newberry	15,432	32,841	307,732,665	17,407,550
Oconee	29,323	60,996	780,133,453	43,870,443
Orangeburg	34,244	70,300	563,341,750	31,796,469
Pickens	44,400	93,133	1,143,374,487	65,918,177
Richland	155,689	303,600	4,551,916,026	278,427,966
Saluda	6,760	15,967	116,409,384	6,133,764
Spartanburg	113,701	242,353	3,007,125,300	176,367,245
Sumter	39,324	82,117	717,166,623	40,726,645
Union	10,219	21,132	170,115,453	9,015,159
Williamsburg	11,697	24,367	159,884,517	8,641,017
York	95,911	206,393	3,167,899,401	116,709,342
Out of Country	2,860	4,055	63,004,469	3,992,036
Out of State	237,682	523,837	4,764,333,832	287,770,000
Unknown	586	1,302	32,100,950	2,105,773
Total	2,100,591	4,370,163	\$54,178,729,265	\$3,099,972,962

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

TAX YEAR 2012

Tax Liability	Number of Returns	Percent of Total	State Income Tax Liability	Percent of Total
\$0.00	901,142	42.89%	\$(7,876,153)	0.25%
\$0.01-\$25	38,744	1.84	447,660	0.01
\$26-\$50	35,893	1.70	1,313,797	0.04
\$51-\$75	33,460	1.59	2,077,202	0.06
\$76-\$100	26,318	1.25	2,281,193	0.07
\$101-\$125	21,935	1.04	2,454,894	0.07
\$126-\$150	21,243	1.01	2,892,354	0.09
\$151-\$200	42,677	2.03	7,417,986	0.23
\$201-\$250	31,985	1.52	7,228,406	0.23
\$251-\$300	30,493	1.45	8,417,336	0.27
\$301-\$400	51,752	2.46	18,044,258	0.58
\$401-\$500	42,553	2.02	19,123,441	0.61
\$501-\$600	37,877	1.80	20,805,721	0.67
\$601-\$700	34,004	1.61	22,124,928	0.71
\$701-\$800	31,680	1.50	23,729,370	0.76
\$801-\$900	30,719	1.46	26,035,673	0.84
\$901-\$1,000	30,734	1.46	29,163,312	0.94
\$1,001-\$1,250	66,560	3.16	74,661,212	2.41
\$1,251-\$1,500	60,022	2.85	82,237,536	2.65
\$1,501-\$2,000	99,579	4.74	173,219,379	5.60
\$2,001-\$2,500	78,049	3.71	174,881,023	5.65
\$2,501-\$3,000	61,553	2.93	168,636,047	5.45
\$3,001-\$4,000	89,839	4.27	311,046,707	10.05
\$4,001-\$5,000	59,110	2.81	263,734,027	8.52
\$5,001-\$7,500	73,402	3.49	443,529,202	14.34
\$7,501-\$9,999	28,561	1.35	244,890,522	7.91
OVER \$10,000	40,707	1.93	969,579,776	31.35
Total	2,100,591	100%	\$3,092,096,809	100%

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

TAX YEAR 2012

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	710,540	1,481,435	\$(38,436,371)	\$44,443,284	\$6,795,215	\$37,648,069	\$41,869,278
\$1-\$1,000	67,738	124,465	31,553,658	765,625	418,050	347,575	737,437
\$1,001-\$2,000	53,536	97,789	79,716,097	695,473	447,487	247,986	662,152
\$2,001-\$3,000	48,770	89,060	121,624,132	754,842	484,939	269,903	702,527
\$3,001-\$4,000	44,353	81,209	154,927,378	1,801,208	536,775	1,264,433	1,642,684
\$4,001-\$5,000	41,054	75,219	184,432,045	3,051,451	563,370	2,398,081	2,700,635
\$5,001-\$6,000	38,747	71,841	212,869,105	3,937,791	626,348	3,311,443	3,552,060
\$6,001-\$7,000	36,457	67,369	236,813,628	5,197,221	634,306	4,562,915	4,729,435
\$7,001-\$8,000	35,102	65,294	263,077,186	6,567,310	815,416	5,751,894	5,868,441
\$8,001-\$9,000	33,361	62,218	283,393,794	7,860,486	782,535	7,077,951	7,156,954
\$9,001-\$10,000	31,702	59,190	300,960,125	8,794,082	784,740	8,009,342	8,064,222
\$10,001-\$11,000	30,647	56,783	321,631,544	9,956,245	870,527	9,085,718	9,133,746
\$11,001-\$12,001	29,023	53,878	333,597,202	11,254,822	891,785	10,363,037	10,391,555
\$12,001-\$13,000	27,609	51,991	345,004,795	12,319,561	959,721	11,359,840	11,380,155
\$13,001-\$14,000	26,654	49,872	359,831,330	13,250,088	962,415	12,287,673	12,301,476
\$14,001-\$15,000	25,528	47,933	370,016,262	14,523,027	974,636	13,548,391	13,560,730
\$15,001-\$20,000	113,477	212,625	1,977,477,441	88,265,033	5,809,634	82,455,399	82,509,698
\$20,001-\$25,000	96,177	182,297	2,156,518,888	108,804,059	6,816,827	101,987,232	102,030,550
\$25,001-\$35,000	148,672	296,045	4,418,518,559	244,541,635	16,324,607	228,217,028	228,298,046
\$35,001-\$50,000	150,462	330,948	6,307,934,038	377,461,965	28,316,483	349,145,482	349,275,931
\$50,001-\$75,000	143,506	356,073	8,769,033,952	557,308,220	46,391,378	510,916,842	511,169,035
\$75,001-\$100,000	70,889	189,262	6,099,103,337	402,550,430	34,699,320	367,851,110	368,010,752
\$100,001-\$150,000	54,794	149,213	6,571,149,621	446,838,872	39,792,510	407,046,362	407,200,834
\$150,001-\$200,000	18,166	50,557	3,112,590,501	217,901,770	19,811,121	198,090,649	198,135,861
\$200,001-\$350,000	15,072	43,024	3,840,949,271	279,413,038	25,179,249	254,233,789	254,261,746
\$350,001-\$500,000	4,011	11,828	1,652,234,365	121,337,606	11,515,982	109,821,624	109,826,113
\$500,001-\$750,000	2,323	6,690	1,393,309,482	102,093,760	10,181,433	91,912,327	91,914,567
Over- \$750,000	2,221	6,055	4,318,897,900	316,388,273	53,503,559	262,884,714	262,886,342
Total	2,100,591	4,370,163	\$54,178,729,265	\$3,408,077,177	\$315,980,368	\$3,092,096,809	\$3,099,972,962

Note: Credits are non-refundable

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2012

All Returns Processed:			
Filing Status	Long Form	Short / Long Form Amended	Total
Single	843,294	4,800	848,094
Head of Household	373,514	2,637	376,151
Married, Filing Jointly	809,749	7,377	817,126
Married, Filing Separately	57,672	328	58,000
Widow/Widower	1,207	13	1,220
Total	2,085,436	15,155	2,100,591
Refund Returns:			
Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Long Form	1,452,849	\$1,256,184,473	\$864
Amended	6,709	\$3,752,422	\$559
Total	1,459,558	\$1,259,936,896	

*Note: * Before Debt Offset*

INDIVIDUAL INCOME TAX CONTRIBUTIONS

CALENDAR YEAR 2012

Type of Contribution	Number of Returns	Amount
Children's Trust	2,663	\$31,358
Conservation Bank	1,040	13,108
Dare Fund	0	0
Eldercare Trust	1,914	20,007
Financial Literacy	736	4,724
First Steps	1,376	12,788
Gift of Life Trust	1,076	9,240
Heritage	803	7,267
Litter	1,216	9,257
Military Relief	2,888	46,791
Public Ed	2,387	38,246
SCLEA	1,582	18,641
SC Nature Fund	451	5,158
SC State Forest	338	2,234
State Parks	3,426	44,764
Veterans Trust	2,568	31,792
Wildlife	3,881	47,336
Total Contributions	28,345	\$342,711
Use Tax Collections Reported on SC 1040	81,944	\$3,431,987

INDIVIDUAL INCOME TAX CREDITS

CALENDAR YEAR 2012

Credit Claimed	Total Number of Credits	Total Amount of Credits
Additional Family Indep.	5	\$8,950
Alternative Motor	99	106,730
Apprenticeship Credit	50	107,022
Base Closure Credit	-	-
Biodiesel Motor Fuel	<5	2,757
Biomass Resource Credit	<5	32,319
Brownfields Vol Cleanup Program	8	78,906
Capital Invest. Credit for	-	-
Cellulosic Ethanol	-	-
Certified Hist Resid. Stru.	51	933,388
Certified Hist Structure	35	755,556
Child Care	-	-
Commercials Credit	-	-
Community Development	38	173,263
Corporate HQ Credit	6	805,264
Credit Shareholder	-	-
Drip-Trickle Irrigation	94	66,478
Economic Impact Zone	140	707,292
Employer Child Care Credit	27	70,130
Energy Efficient Manufactured	75	65,381
Excess Insurance Prm.	2,402	2,192,507
Family Independence Pmnt.	34	59,087
Health Insurance	31	87,946
Hydrogen Infrastructure	-	-
Industry Partner	249	5,981,826
Infrastructure Credit	-	-
Manuf. Renewable Energy	<5	300
Mercury Switch Disposal Credit	<5	2,803
Monthly Business – TC-4SA	57	223,693
Motion Picture	<5	95
New Jobs Credit	465	6,736,942
Non-resident	84,099	216,377,706
Nursing Home	246	63,821
Palmetto Capital Seed Credit	-	-
Plug-In Hybrid Vehicle	39	112,436
Port Cargo Credit - TC 30	5	38,057
Premarital Prep - TC32	71	8,370
Prior-Yr Carryover	537	11,722,143
Qualified Conservation	302	7,466,531
Qualified Retirement Plan	143	328,893
Quality Forum - TC28	<5	4,175
Recycling Prop. Tax Credit	-	-

Credit Claimed	Credit Claimed	Credit Claimed
Renewable Fuel Facilities	5	102,527
Research Expenses Credit	169	1,080,101
Residential Retrofit	130	149,686
Retail Facilities - TC31	46	337,494
S Corp Banks Sharehl TC46	114	274,915
Scenic River Tax Credit	<5	1,626
Small Business - TC-4SB	109	318,209
Solar Energy - TC38	256	625,628
Sprinkler System Credit	5	6,517
State Contractors	15	80,566
Tax Paid Other State	-	-
Textiles Rehabilitation	50	2,975,412
Toxicity Testing Credit	-	-
Tuition	-	-
Two Wage Earner	-	-
Venison for Charity	71	10,979
Venture Capital - TC26	6	411
Water Resource Credit	14	143,292
Total	90,310	\$261,428,130

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 Emergency	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 & 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 12-13 Collections:	\$68,074,537

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/12	\$18,057,480	\$377,031	\$18,434,511
12/12	16,256,563	310,911	16,567,474
03/13	17,104,829	530,024	17,634,853
06/13	15,066,181	371,518	15,437,699
TOTAL	\$66,485,053	\$1,589,484	\$68,074,537

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 12-13 Collections:	\$351,082,106

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 12-13 Collections:	\$74,208,377

STATE CORPORATE INCOME TAX RATES

AS OF JANUARY 1, 2013

State	Tax Rates (%) and Brackets (\$)
Ala.	6.5; 0
Alaska	1.0 - 9.4; 0 - 90K
Ariz. (a)	6.968; 0
Ark.	1.0 - 6.5; \$0 - 100K
Calif.	8.84; 0
Colo.	4.63; 0
Conn. (b)	9.0; 0
Del. (c)	8.7; 0
Fla.	5.5; 0
Ga.	6.0; 0
Hawaii	4.4 - 6.4; 0 - 100K
Idaho	7.4; 0
Ill. (d)	9.5; 0
Ind. (e)	8.0; 0
Iowa	6.0 - 12.0; 0 - 250K
Kans.	4.0 - 7.0; 0 - 50K
Ky.	4.0 - 6.0; 0 - 100K
La.	4.0 - 8.0; 0 - 200K
Maine	3.5 - 8.93; 0 - 250K
Md.	8.25; 0
Mass.	8.0; 0
Mich.	6.0; 0
Minn.	9.8; 0
Miss.	3.0 - 5.0; 0 - 10K
Mo.	6.25; 0
Mont.	6.75; 0
Nebr.	5.58 - 7.81; 0 - 100K
Nev.	None
N.H.	8.5; 0
N.J. (f)	9.0; 100K
N.M.	4.8 - 7.6; 0 - 1 million
N.Y.	7.1; 0
N.C.	6.9; 0
N.D.	1.68-5.15; 0 - 50K
Ohio (c)	
Okla.	6.0; 0
Ore.	6.6 - 7.6; 0 - 10 million
Pa.	9.99; 0
R.I.	9.0; 0
S.C.	5.0; 0
S.D.	None
Tenn.	6.5; 0
Tex. (c)	
Utah	5.0; 0
Vt.	6.0 - 8.5; 0 - 25K
Va. (c)	6.0; 0
Wash. (c)	
W.V. (g)	7.0; 0
Wis. (g)	7.9; 0
Wyo.	None
D.C.	9.975; 0

(a) Arizona's rate is scheduled to decrease to 6.5% in 2014.

(b) Rate includes a 20% surtax, which effectively increases the rate from 7.5% to 9%. Surtax is required by businesses with at least \$100 million annual gross income.

(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 21 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 7.5% on July 1, 2013.

(f) Corporations with entire net income greater than \$100,000 pay 9% on all taxable income, companies with entire net income greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50,000 pay 6.5% on all taxable income.

(g) West Virginia's rate is scheduled to decrease in 2014 subject to a reserve requirement.

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.

Source: State tax statutes, forms, and instructions; Tax Foundation.

CORPORATE INCOME TAX CREDITS

Credit Claimed	Number of Returns	Amount
TC- Column A CF From Previous Year		\$535,273,261
TC-1 Drip/Trickle Irrigation System	<5	47,500
TC-4 New Jobs	103	54,637,043
TC-6 Infrastructure	11	2,007,008
TC-8 Corporate Headquarters	11	1,667,724
TC-11 Capital Investment	74	35,890,397
TC-12 Family Independence Payments	13	140,645
TC-16 Tax Moratorium	<5	2,624,680
TC-18 Research Expenses	132	23,930,758
TC-21 Certified Historic Structure	<5	183,138
TC-23 Textile Rehabilitation	5	598,299
TC-26 Venture Capital Investment	<5	2,300,000
TC-28 SC Quality Forum	<5	1,500
TC-30 Port Cargo Volume Increase	<5	1,370,250
TC-31 Retail Facilities Revitalization	<5	93,747
TC-33 Mercury Switch Disposal	<5	393
TC-37 Whole Effluent Toxicity Testing	<5	17,040
TC-38 Solar Energy System	5	12,180
TC-45 Apprenticeship	<5	212,000
TC-50 Biomass Resource	5	1,103,526
SCHIP	<5	415,629
Infrastructure §12-20-105	28	6,873,327
Unidentified Taken	17	4,225,147
Total		\$ 673,625,192
Expired Credits	<5	(1,541,434)
Total Credits plus Carryforward*	237	\$723,599,876

**Total credit carryforwards are for current returns that have claimed a credit for FY 12-13*

Note: Figures are based on unaudited returns; number of returns and amounts are for income tax returns processed during FY 12-13 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 12-13 Collections:	\$2,423,678,248

SALES AND USE TAX ACCOUNTS

FY 2012-2013

Sales Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	103,272
New Accounts (07/01 Thru 06/30)	15,677
Accounts Closed (07/01 Thru 06/30)	8,767
Total Active Accounts on June 30 - End of Fiscal Year	110,182
Use Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	9,934
New Accounts (07/01 Thru 06/30)	776
Accounts Closed (07/01 Thru 06/30)	349
Total Active Accounts on June 30 - End of Fiscal Year	10,361

\$3,000 MAXIMUM TAXPAYER DISCOUNT

FY 2012-2013

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	37,753	\$942,198
\$101-\$500	16,348	4,038,113
\$501-\$1000	5,673	4,027,433
\$1001-\$1500	2,375	2,903,114
\$1501-\$2000	1,352	2,343,943
\$2001-\$2500	891	1,997,842
\$2501-\$3000	1235	3,510,623
Over \$3001	2,266	7,014,195
Other	13	(589)
Total	67,906	\$26,776,872

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

\$10,000 MAXIMUM TAXPAYER DISCOUNT
FY 2012-2013

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	3	\$482
\$1001-\$1500	-	-
\$1501-\$2000	2	3,834
\$2001-\$2500	-	-
\$2501-\$3000	-	-
\$3001-\$3500	1	3,100
\$4001-\$4500	-	-
\$4501-\$5000	1	4,905
\$5001-\$5500	-	-
\$5501-\$6000	-	-
\$6001-\$6500	-	-
\$6501-\$7000	-	-
\$7001-\$7500	-	-
\$7501-\$8000	-	-
\$8001-\$8500	-	-
\$8501-\$9500	-	-
\$9501-\$10000	3	29,961
Over \$10001	-	-
Total	10	\$42,282

GROSS AND NET TAXABLE BY COUNTY

FY 2012-2013

County	Business Units	Gross Sales	Total Net Taxable Sales
Abbeville	357	\$210,832,248	\$72,943,011
Aiken	2,748	2,901,434,073	1,097,624,640
Allendale	167	242,463,433	15,079,945
Anderson	3,780	5,950,025,739	1,523,956,872
Bamberg	283	261,157,524	60,774,504
Barnwell	438	263,091,812	98,316,090
Beaufort	5,513	3,844,604,186	2,290,253,216
Berkeley	2,843	5,617,700,319	1,487,907,209
Calhoun	276	282,470,069	38,012,091
Charleston	11,550	13,937,805,438	6,484,623,467
Cherokee	1,029	1,296,136,095	419,934,101
Chesterfield	821	778,261,360	175,488,007
Chester	609	584,755,851	125,680,616
Clarendon	647	479,371,447	136,787,316
Colleton	837	692,865,741	263,760,741
Darlington	1,206	1,081,426,524	323,018,452
Dillon	596	709,809,820	148,603,606
Dorchester	2,113	1,921,969,592	644,175,095
Edgefield	343	213,785,930	51,013,079
Fairfield	380	384,720,648	79,885,200
Florence	3,283	4,888,869,417	1,687,001,615
Georgetown	1,810	1,365,510,309	575,010,503
Greenville	10,794	15,304,762,299	6,327,339,601
Greenwood	1,431	1,339,588,812	634,797,705
Hampton	406	279,685,674	67,799,829
Horry	406	279,685,674	67,799,829

County	Business Units	Gross Sales	Total Net Taxable Sales
Jasper	591	\$1,107,569,640	\$331,953,208
Kershaw	1,120	1,061,487,363	325,833,657
Lancaster	1,400	1,174,119,505	461,149,272
Laurens	1,034	924,174,673	296,670,986
Lee	317	215,069,013	36,821,106
Lexington	6,330	10,653,377,005	3,203,277,843
Marion	629	447,275,054	132,768,336
Marlboro	472	380,925,808	92,243,117
McCormick	174	50,159,176	18,464,776
Newberry	750	780,564,555	230,014,197
Oconee	1,528	1,188,872,433	467,381,830
Orangeburg	1,983	1,891,666,826	625,794,796
Pickens	2,068	1,990,940,310	895,439,815
Richland	7,529	10,796,020,131	5,167,126,968
Saluda	302	175,329,285	41,778,538
Spartanburg	6,047	12,163,278,170	3,042,671,241
Sumter	1,824	1,748,208,300	714,042,110
Union	472	288,864,580	122,818,655
Williamsburg	617	593,819,679	168,448,502
York	4,490	4,952,572,451	1,820,883,252
Total of Counties	120,171	\$164,523,693,826	\$56,481,194,896
Unallocated Total	23	7,316,965	4,930,584
State Total	120,194	\$164,531,010,792	\$56,486,125,570

GROSS SALES BY CITY AND COUNTY

FY 2012-2013

City and County	Gross Sales	City and County	Gross Sales
ABBEVILLE	\$104,730,097	BAMBERG	\$74,583,105
CALHOUN FALLS	\$8,966,611	DENMARK	\$45,766,247
DONALDS	\$3,714,066	EHRHARDT	\$11,051,072
DUE WEST	\$8,315,733	OLAR	\$4,007,910
HONEA PATH*	\$4,980,564	UNINCORPORATED	\$125,749,189
LOWNDESVILLE	***	BAMBERG TOTAL	\$261,157,524
WARE SHOALS*	\$2,998,065		
UNINCORPORATED	\$77,127,110	BARNWELL	\$188,038,328
ABBEVILLE COUNTY	\$210,832,248	BLACKVILLE	\$10,288,778
		ELKO	\$99,260
AIKEN	\$909,101,522	HILDA	\$160,686
JACKSON	\$14,019,464	KLINE	\$200,153
MONETTA*	\$3,870,532	SNELLING	\$21,768
N AUGUSTA*	\$397,124,418	WILLISTON	\$45,516,948
NEW ELLENTON	\$28,628,745	UNINCORPORATED	\$18,765,889
PERRY	***	BARNWELL TOTAL	\$263,091,812
SALLEY	\$6,108,825		
UNKNOWN	\$28,886	BEAUFORT	\$532,374,548
WAGENER	\$23,599,655	BLUFFTON	\$352,791,311
WINDSOR	\$1,165,760	HILTON HEAD ISLAND	\$1,329,472,728
UNINCORPORATED	\$1,517,786,262	PORT ROYAL	\$98,435,132
AIKEN TOTAL	\$2,901,434,073	UNKNOWN	\$32,058
		YEMASSEE*	\$1,399,715
ALLENDALE	\$195,483,931	UNINCORPORATED	\$1,530,098,691
FAIRFAX*	\$12,274,453	BEAUFORT TOTAL	\$3,844,604,186
SYCAMORE	\$8,755		
ULMERS	\$3,874	BONNEAU	\$10,403,506
UNINCORPORATED	\$34,692,419	CHARLESTON*	\$206,475,866
ALLENDALE TOTAL	\$242,463,433	GOOSE CREEK*	\$521,089,555
		HANAHAN	\$115,322,577
ANDERSON	\$1,418,421,911	JAMESTOWN	\$5,692,231
BELTON	\$445,137,727	MONCKS CORNER	\$2,397,603,618
CLEMSON	\$237,155		
HONEA PATH*	\$67,327,021	N CHARLESTON*	10,290,869
IVA	\$22,067,968	ST STEPHEN	\$21,310,091
PELZER	\$10,695,974	SUMMERVILLE*	\$606,828,937
PENDLETON	\$23,739,361	UNKNOWN	\$801,784
STARR	\$1,922,776	UNINCORPORATED	\$1,721,704,323
UNKNOWN	\$9,513	BERKELEY TOTAL	\$5,617,700,319
WILLIAMSTON	\$48,126,723		
W PELZER	\$14,164,064	CAMERON	\$17,131,860
UNINCORPORATED	\$3,898,175,540	ST MATTHEWS	\$20,694,456
ANDERSON TOTAL	\$5,950,025,739	UNINCORPORATED	\$244,643,751
		CALHOUN TOTAL	\$282,470,069

City and County	Gross Sales	City and County	Gross Sales
AWENDAW	\$5,791,968	MANNING	\$206,947,339
CHARLESTON*	\$4,587,605,426	PAXVILLE	1,310,481
FOLLY BEACH	\$66,493,620	SUMMERTON	\$34,362,104
GOOSE CREEK*	3,501,824	TURBEVILLE	\$35,544,378
HOLLYWOOD	\$29,205,044	UNKNOWN	***
ISLE OF PALMS	\$114,762,896	UNINCORPORATED	\$201,207,143
JAMES ISLAND	\$62,969,301	CLARENDON TOTAL	\$479,371,447
KIAWAH ISLAND	\$131,443,204	COTTAGEVILLE	\$12,370,639
LINCOLNVILLE	2,043,089	EDISTO BEACH	\$44,774,004
MCCLELLANVILLE	\$15,568,126	LODGE	\$1,801,560
MEGETT	\$284,479	SMOAKS	\$1,178,074
MT PLEASANT	\$1,678,501,360	UNKNOWN	\$1,355,547
N CHARLESTON*	\$5,995,428,315	WALTERBORO	\$384,708,785
RAVENEL	\$88,396,447	WILLIAMS	\$1,401,188
ROCKVILLE	1,633,909	UNINCORPORATED	\$245,275,941
SEABROOK ISLAND	\$16,988,142	COLLETON TOTAL	\$692,865,741
SULLIVANS ISLAND	\$17,245,412	DARLINGTON	\$105,588,402
SUMMERSVILLE*	\$9,289,157	HARTSVILLE	\$445,051,489
UNKNOWN	\$13,198	LAMAR	\$13,811,841
UNINCORPORATED	\$1,110,640,512	SOCIETY HILL	\$6,169,215
CHARLESTON COUNTY	\$13,937,805,438	UNKNOWN	\$663,710
BLACKSBURG	\$98,913,101	UNINCORPORATED	\$510,141,865
CHESNEE*	3,391	DARLINGTON TOTAL	\$1,081,426,524
GAFFNEY	\$733,692,988	DILLON	\$291,160,317
UNINCORPORATED	\$463,526,613	LAKE VIEW	\$13,897,564
CHEROKEE TOTAL	\$1,296,136,095	LATTA	\$31,337,100
CHESTER	\$142,955,742	UNINCORPORATED	\$373,414,838
FORT LAWN	\$6,491,360	DILLON TOTAL	\$709,809,820
GREAT FALLS	\$32,342,411	HARLEYVILLE	\$13,752,984
LOWRYS	\$281,024	N CHARLESTON*	\$298,443,835
RICHBURG	\$1,443,160	REEVESVILLE	\$286,542
UNKNOWN	1,273,641	RIDGEVILLE	\$6,777,480
UNINCORPORATED	\$399,968,510	ST GEORGE	\$68,986,449
CHESTER TOTAL	\$584,755,851	SUMMERSVILLE*	\$547,180,008
CHERAW	\$479,270,709	UNKNOWN	\$212,299
CHESTERFIELD	\$61,627,548	UNINCORPORATED	\$986,329,992
JEFFERSON	\$10,584,968	DORCHESTER TOTAL	\$1,921,969,592
MCBEE	\$13,024,920	EDGEFIELD	\$23,528,664
MT CROGHAN	\$2,331,383	JOHNSTON	\$52,178,070
PAGELAND	\$67,007,505	N AUGUSTA*	\$756,709
PATRICK	\$3,071,848	TRENTON	\$224,039
RUBY	\$804,058	UNINCORPORATED	\$137,098,447
UNKNOWN	\$85,806	EDGEFIELD TOTAL	\$213,785,930
UNINCORPORATED	\$140,452,611		
CHESTERFIELD TOTAL	\$778,261,360		

City and County	Gross Sales	City and County	Gross Sales
BLYTHEWOOD*	\$145	BRUNSON	\$5,065,628
JENKINSVILLE	\$649,366	ESTILL	\$37,683,066
RIDGEWAY	\$46,137,458	FURMAN	\$6,188,658
WINNSBORO	\$140,876,663	GIFFORD	\$38,141
UNINCORPORATED	\$197,057,015	HAMPTON	\$89,905,261
FAIRFIELD TOTAL	\$384,720,648	LURAY	\$35,767
		SCOTIA	\$148,626
COWARD	\$14,451,906	VARNVILLE	\$16,821,445
FLORENCE	\$2,480,557,154	YEMASSEE*	\$19,373,363
JOHNSONVILLE	\$22,663,309	UNINCORPORATED	\$104,425,716
LAKE CITY	\$155,374,891	HAMPTON TOTAL	\$279,685,674
OLANTA	\$10,368,017		
PAMPLICO	\$36,652,941	ATLANTIC BEACH	\$4,041,759
QUINBY	\$13,287,499	AYNOR	\$40,809,125
SCRANTON	\$8,503,528	BRIARCLIFFE ACRES	\$1,000
TIMMONSVILLE	\$39,922,086	CONWAY	\$880,025,715
UNKNOWN	\$11,891,059	LORIS	\$91,806,971
UNINCORPORATED	\$2,095,197,021	MYRTLE BEACH	\$2,059,536,935
FLORENCE TOTAL	\$4,888,869,417	N MYRTLE BEACH	\$762,582,318
		SURFSIDE BEACH	\$161,067,278
ANDREWS*	\$70,061,965	UNKNOWN	\$1,627,497
GEORGETOWN	\$391,540,886	UNINCORPORATED	\$4,982,752,217
PAWLEYS ISLAND	\$58,748,968	HORRY TOTAL	\$8,984,250,818
UNKNOWN	\$954,643		
UNINCORPORATED	\$844,203,846	HARDEEVILLE	\$203,491,251
GEORGETOWN TOTAL	\$1,365,510,309	RIDGELAND	\$149,821,272
		UNINCORPORATED	\$754,257,116
FOUNTAIN INN*	\$77,388,812	JASPER TOTAL	\$1,107,569,640
GREENVILLE	\$4,900,229,835		
GREER*	\$539,340,499	BETHUNE	\$7,704,386
MAULDIN	\$1,419,798,340	CAMDEN	\$378,592,725
SIMPSONVILLE	\$412,194,417	ELGIN	\$55,265,725
TRAVELERS REST	\$205,240,728	UNINCORPORATED	\$619,745,964
UNKNOWN	\$5,416,723	UNKNOWN	\$179,039
UNINCORPORATED	\$7,745,152,941	KERSHAW TOTAL	\$1,061,487,363
GREENVILLE TOTAL	\$15,304,762,299		
		HEATH SPRINGS	\$2,572,980
GREENWOOD	\$693,434,108	KERSHAW	\$51,124,219
HODGES	\$2,718,929	LANCASTER	\$368,518,812
NINETY SIX	\$4,962,645	UNKNOWN	\$11,812,307
TROY	\$3,925	UNINCORPORATED	\$740,091,185
UNKNOWN	\$1,547,783	LANCASTER TOTAL	\$1,174,119,505
WARE SHOALS*	\$34,931,179		
UNINCORPORATED	\$601,990,241		
GREENWOOD TOTAL	\$1,339,588,812		

City and County	Gross Sales	City and County	Gross Sales
CLINTON	\$179,971,104	MCCORMICK	\$27,533,085
CROSS HILL	\$760,866	PARKSVILLE	\$451
FOUNTAIN INN*	\$9,983,018	PLUM BRANCH	\$670,097
GRAY COURT	\$23,087,862	UNINCORPORATED	\$21,955,541
LAURENS	\$247,037,367	MCCORMICK TOTAL	\$50,159,176
WARE SHOALS*	\$16,967		
WATERLOO	\$3,715,323	LITTLE MOUNTAIN	\$3,980,241
UNINCORPORATED	\$459,602,163	NEWBERRY	\$387,820,607
LAURENS TOTAL	\$1,174,119,505	PEAK	\$2,147,369
		POMARIA	\$461,050
BISHOPVILLE	\$118,911,349	PROSPERITY	\$16,498,774
LYNCHBURG	\$9,296,444	SILVERSTREET	\$3,402
UNINCORPORATED	\$86,861,219	UNKNOWN	\$39,370,692
LEE TOTAL	\$215,069,013	WHITMIRE	\$5,013,090
		UNINCORPORATED	\$325,269,327
BATESBURG LEESVILLE*	\$202,759,420	NEWBERRY TOTAL	\$780,564,555
CAYCE*	\$1,689,057,993		
CHAPIN	\$769,625,510	SALEM	\$8,221,766
COLUMBIA*	\$518,833,553	SENECA	\$560,033,264
GASTON	\$243,975,248	UNKNOWN	\$1,333,751
GILBERT	\$15,641,548	WALHALLA	\$41,966,954
IRMO*	\$91,884,594	WESTMINSTER	\$44,860,739
LEESVILLE	\$2,051,760	W UNION	\$43,583,930
LEXINGTON	\$1,157,751,945	UNINCORPORATED	\$488,872,025
PELION	\$26,000,672	OCONEE TOTAL	\$1,188,872,433
PINE RIDGE	\$6,328,557		
S CONGAREE	\$16,462,542	BOWMAN	\$33,149,367
SPRINGDALE	\$86,295,312	BRANCHVILLE	\$8,716,037
SUMMIT	\$1,318,628	COPE	\$75,124
SWANSEA	\$18,518,970	CORDOVA	\$650
UNKNOWN	\$1,793,095	ELLOREE	\$15,893,967
W COLUMBIA	\$517,804,896	EUTAWVILLE	\$19,532,834
UNINCORPORATED	\$5,287,272,844	HOLLY HILL	\$66,237,300
LEXINGTON TOTAL	\$10,653,377,005	LIVINGSTON	\$109,255
		NEESES	\$2,550,222
MARION	\$143,167,850	NORTH	\$15,629,495
MULLINS	\$73,814,270	NORWAY	\$13,435,402
NICHOLS	\$20,571,568	ORANGEBURG	\$396,232,609
SELLERS	\$111,497	ROWESVILLE	\$22,763,149
UNINCORPORATED	\$209,609,867	SANTEE	\$73,543,581
MARION TOTAL	\$447,275,054	SPRINGFIELD	\$3,244,369
		UNKNOWN	\$227,241
BENNETTSVILLE	\$149,125,083	VANCE	\$1,031,985
BLENHEIM	\$13,493,420	WOODFORD	\$1,432,903
CLIO	\$3,538,908	UNINCORPORATED	\$1,217,861,327
MCCOLL	\$17,785,139	ORANGEBURG TOTAL	\$1,891,666,826
TATUM	\$226,276		
UNINCORPORATED	\$196,756,978		
MARLBORO TOTAL	\$380,925,808		

City and County	Gross Sales	City and County	Gross Sales
CENTRAL	\$89,411,125	MAYESVILLE	\$1,658,057
CLEMSON*	\$259,426,777	PINEWOOD	\$2,764,835
EASLEY	\$821,818,608	SUMTER	\$1,119,588,110
LIBERTY	\$68,947,304	UNKNOWN	\$541
NORRIS	\$4,917,561	UNINCORPORATED	\$624,196,755
PICKENS	\$279,220,530	SUMTER TOTAL	\$1,748,208,300
SIX MILE	\$7,938,069	CARLISLE	1,516,984
UNKNOWN	\$35,022	JONESVILLE	\$8,862,356
UNINCORPORATED	\$462,225,311	LOCKHART	\$152,717
PICKENS TOTAL	\$1,993,940,310	UNION	\$195,848,665
ARCADIA LAKES	\$6,486,282	UNKNOWN	\$49,136
BLYTHEWOOD*	\$69,000,202	UNINCORPORATED	\$82,434,665
COLUMBIA*	\$4,719,253,353	UNION TOTAL	\$288,864,580
EASTOVER	\$2,090,094	ANDREWS*	\$11,261,642
FOREST ACRES	\$267,229,167	GREELEYVILLE	\$17,978,146
IRMO*	\$280,266,451	HEMINGWAY	\$66,676,343
UNKNOWN	\$188,861	KINGSTREE	\$230,856,978
UNINCORPORATED	\$5,451,250,516	LANE	\$56,917
RICHLAND TOTAL	\$10,796,020,131	STUCKEY	\$13,864,556
BATESBURG LEESVILLE*	\$575,476	UNINCORPORATED	\$253,125,095
MONETTA*	\$2,800	WILLIAMSBURG TOTAL	\$593,819,679
RIDGE SPRING	\$24,427,931	CLOVER	\$130,604,881
SALUDA	\$67,173,970	FORT MILL	\$220,473,585
UNKNOWN	\$29,013	HICKORY GROVE	\$809,468
WARD	\$727,091	MCCONNELLS	\$6,183,161
UNINCORPORATED	\$82,393,000	ROCK HILL	\$1,776,728,050
SALUDA TOTAL	\$175,329,285	SHARON	\$6,268,875
CAMPOBELLO	\$8,794,425	SMYRNA	\$861,812
CENTRAL PACOLET	\$30,047	TEGA CAY	\$93,568,827
CHESNEE*	\$62,710,703	UNKNOWN	***
COWPENS	\$14,626,963	YORK	\$281,234,046
DUNCAN	\$247,677,702	UNINCORPORATED	\$2,435,839,742
GREER*	\$232,597,242	YORK TOTAL	\$4,952,572,451
INMAN	\$29,094,326	SUM OF CITIES	\$106,678,709,164
LANDRUM	\$66,570,756	SUM OF UNINCORPORATED	\$57,844,552,852
LYMAN	\$56,705,593	SUM OF COUNTIES	\$164,773,638,636
PACOLET	\$5,275,277	SUM OF UNALLOCATED	\$7,316,965
REIDVILLE	\$415,929	STATE TOTAL	\$164,780,955,601
SPARTANBURG	\$3,637,663,794		
UNKNOWN	\$1,298,660		
WELLFORD	\$20,087,910		
WOODRUFF	\$42,379,181		
UNINCORPORATED	\$7,737,349,657		
SPARTANBURG TOTAL	\$12,163,278,170		

*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	41	\$56,079,298	\$0.00	\$6,497,391
112	ANIMAL PRODUCTION	21	\$3,403,257	\$0.00	\$2,086,208
113	FORESTRY AND LOGGING	9	\$22,996,224	\$0.00	\$4,929,954
114	FISHING, HUNTING AND TRAPPING	5	\$105,811	\$0.00	\$22,724
115	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY	3	\$14,015	\$0.00	\$14,015
211	OIL AND GAS EXTRACTION	2	\$18,621,413	\$0.00	\$1,616,964
212	MINING (EXCEPT OIL AND GAS)	11	\$11,744,723	\$0.00	\$7,591,876
221	UTILITIES	99	\$6,053,125,406	\$0.00	\$2,106,636,674
236	CONSTRUCTION OF BUILDINGS	67	\$141,629,360	\$0.00	\$28,974,679
237	HEAVY AND CIVIL ENGINEERING CONSTRUCTION	26	\$93,609,329	\$0.00	\$7,018,654
238	SPECIALTY TRADE CONTRACTORS	464	\$463,101,840	\$0.00	\$201,102,523
311	FOOD MANUFACTURING	112	\$739,705,802	\$0.00	\$21,128,966
312	BEVERAGE AND TOBACCO PRODUCT MANUFACTURING	118	\$328,601,996	\$0.00	\$23,770,090
313	TEXTILE MILLS	20	\$303,066,881	\$0.00	\$18,145,678
314	TEXTILE PRODUCT MILLS	7	\$44,108,336	\$0.00	\$1,647,064
315	APPAREL MANUFACTURING	14	\$35,150,520	\$0.00	\$1,363,189
316	LEATHER AND ALLIED PRODUCT MANUFACTURING	-	***	***	***
321	WOOD PRODUCT MANUFACTURING	92	\$416,882,241	\$0.00	\$21,637,007
322	PAPER MANUFACTURING	26	\$260,193,422	\$0.00	\$12,543,102
323	PRINTING AND RELATED SUPPORT ACTIVITIES	160	\$262,018,603	\$0.00	\$90,348,650
324	PETROLEUM AND COAL PRODUCTS MANUFACTURING	17	\$38,224,374	\$0.00	\$21,746,984
325	CHEMICAL MANUFACTURING	90	\$1,289,098,166	\$0.00	\$20,987,288
326	PLASTICS AND RUBBER PRODUCTS MANUFACTURING	23	\$33,918,453	\$0.00	\$1,735,179
327	NONMETALLIC MINERAL PRODUCT MANUFACTURING	71	\$154,874,020	\$0.00	\$98,236,591
331	PRIMARY METAL MANUFACTURING	18	\$30,702,625	\$0.00	\$7,484,701
332	FABRICATED METAL PRODUCT MANUFACTURING	514	\$1,900,839,385	\$0.00	\$170,459,134
333	MACHINERY MANUFACTURING	160	\$348,893,329	\$0.00	\$36,335,390
334	COMPUTER AND ELECTRONIC PRODUCT MANUFACTURING	60	\$415,004,655	\$0.00	\$61,057,770
335	ELECTRICAL EQUIPMENT, APPLIANCE, AND COMPONENT MANUFACTURING	81	\$595,548,745	\$0.00	\$29,167,561
336	TRANSPORTATION EQUIPMENT MANUFACTURING	27	\$123,233,051	\$0.00	\$3,624,240

NAICS	NAICS Classification	Number of Businesses	Gross Sales	3% Food Net Taxable	Total Net Taxable
337	FURNITURE AND RELATED PRODUCT MANUFACTURING	20	\$6,798,087	\$0.00	\$1,805,093
339	MISCELLANEOUS MANUFACTURING	199	\$251,301,022	\$0.00	\$41,729,696
423	MERCHANT WHOLESALERS, DURABLE GOODS	2,351	\$6,190,938,659	\$0.00	\$1,812,573,186
424	MERCHANT WHOLESALERS, NONDURABLE GOODS	272	\$1,492,890,906	\$0.00	\$122,001,396
425	WHOLESALE ELECTRONIC MARKETS AND AGENTS AND BROKERS	13	\$64,006,022	\$0.00	\$3,670,385
441	MOTOR VEHICLE AND PARTS DEALERS	6,513	\$17,213,855,907	\$0.00	\$4,038,578,657
442	FURNITURE AND HOME FURNISHINGS STORES	2,631	\$2,257,175,389	\$0.00	\$1,373,773,480
443	ELECTRONICS AND APPLIANCE STORES	1,268	\$1,228,590,112	\$0.00	\$511,517,631
444	BUILDING MATERIAL AND GARDEN EQUIPMENT AND SUPPLIES DEALERS	3,131	\$7,712,705,954	\$0.00	\$4,225,858,088
445	FOOD AND BEVERAGE STORES	7,117	\$15,961,945,235	\$0.00	\$2,931,939,250
446	HEALTH AND PERSONAL CARE STORES	2,035	\$2,544,725,540	\$0.00	\$613,184,440
447	GASOLINE STATIONS	1,464	\$5,461,033,209	\$0.00	\$632,369,350
448	CLOTHING AND CLOTHING ACCESSORIES STORES	5,714	\$4,378,681,525	\$0.00	\$3,297,976,383
451	SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES	2,244	\$2,307,215,621	\$0.00	\$834,147,343
452	GENERAL MERCHANDISE STORES	3,404	\$12,412,387,987	\$0.00	\$6,077,632,307
453	MISCELLANEOUS STORE RETAILERS	27,015	\$26,624,092,549	\$0.00	\$7,416,790,761
454	NONSTORE RETAILERS	13,793	\$13,388,473,157	\$0.00	\$1,362,853,341
481	AIR TRANSPORTATION	9	\$2,813,258	\$0.00	\$1,936,629
482	RAIL TRANSPORTATION	1	\$15,429,678	\$0.00	\$15,429,678
484	TRUCK TRANSPORTATION	21	\$24,774,800	\$0.00	\$3,690,342
485	TRANSIT AND GROUND PASSENGER TRANSPORTATION	11	\$2,976,593	\$0.00	\$839,992
487	SCENIC AND SIGHTSEEING TRANSPORTATION	2	\$1,166	\$0.00	\$1,166
488	SUPPORT ACTIVITIES FOR TRANSPORTATION	30	\$63,332,279	\$0.00	\$24,423,537
491	POSTAL SERVICE	3	\$1,624,393	\$0.00	\$496,673
492	COURIERS AND MESSENGERS	2	\$858,032	\$0.00	\$159,251
493	WAREHOUSING AND STORAGE	25	\$3,715,567	\$0.00	\$1,920,030
511	PUBLISHING INDUSTRIES (EXCEPT INTERNET)	209	\$615,357,756	\$0.00	\$60,038,882
512	MOTION PICTURE AND SOUND RECORDING INDUSTRIES	52	\$25,354,655	\$0.00	\$22,950,008
515	BROADCASTING (EXCEPT INTERNET)	16	\$47,111,607	\$0.00	\$36,886,751
517	TELECOMMUNICATIONS	1,027	\$4,080,552,836	\$0.00	\$3,339,273,349
518	DATA PROCESSING, HOSTING AND RELATED SERVICES	7	\$5,413,419	\$0.00	\$464,062
519	OTHER INFORMATION SERVICES	21	\$15,494,941	\$0.00	\$10,067,172
522	CREDIT INTERMEDIATION AND RELATED ACTIVITIES	72	\$33,584,595	\$0.00	\$11,652,523

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	\$10,891,311	\$0.00	\$5,569,138
524	INSURANCE CARRIERS AND RELATED ACTIVITIES	5	\$1,873,086	\$0.00	\$1,827,599
531	REAL ESTATE	61	\$13,593,478	\$0.00	\$10,952,616
532	RENTAL AND LEASING SERVICES	2,837	\$1,900,039,354	\$0.00	\$1,178,157,240
541	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	2,673	\$852,957,218	\$0.00	\$227,256,655
551	MANAGEMENT OF COMPANIES AND ENTERPRISES	7	\$18,200	\$0.00	\$18,200
561	ADMINISTRATIVE AND SUPPORT SERVICES	653	\$492,612,108	\$0.00	\$151,163,790
562	WASTE MANAGEMENT AND REMEDIATION SERVICES	22	\$990,469,480	\$0.00	\$3,153,125
611	EDUCATIONAL SERVICES	93	\$19,141,611	\$0.00	\$7,148,211
621	AMBULATORY HEALTH CARE SERVICES	565	\$1,991,275,257	\$0.00	\$293,041,322
622	HOSPITALS	9	\$927,645	\$0.00	\$844,931
623	NURSING AND RESIDENTIAL CARE FACILITIES	19	\$1,504,915	\$0.00	\$1,379,987
624	SOCIAL ASSISTANCE	9	\$1,630,853	\$0.00	\$1,072,202
711	PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES	314	\$11,190,170	\$0.00	\$10,208,079
712	MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS	3	\$282,077	\$0.00	\$282,077
713	AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES	759	\$173,102,379	\$0.00	\$126,833,156
721	ACCOMMODATION	7,124	\$3,032,599,955	\$0.00	\$2,841,781,728
722	FOOD SERVICES AND DRINKING PLACES	13,647	\$8,513,296,791	\$0.00	\$7,599,944,695
811	REPAIR AND MAINTENANCE	3,122	\$1,141,086,554	\$0.00	\$494,615,869
812	PERSONAL AND LAUNDRY SERVICES	2,829	\$582,284,985	\$0.00	\$308,513,393
813	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS	105	\$23,060,753	\$0.00	\$17,203,480
814	PRIVATE HOUSEHOLDS	9	\$354,809	\$0.00	\$351,516
921	EXECUTIVE, LEGISLATIVE, AND OTHER GENERAL GOVERNMENT SUPPORT	4	\$895,061	\$0.00	\$784,187
999	INVALID NAICS	***	***	\$0.00	***
Total		117,926	\$158,395,525,543	\$0.00	\$55,118,642,476

***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 12-13 Collections:	\$270,762,880

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 12-13 Collections:	\$161,923,524

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 12-13 Collections	\$136,452,377

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 12-13 Collections:	\$194,089,966

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 12-13 Collections	\$88,655,165

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 12-13 Collections	\$23,678,077

COUNTIES WITH ADDITIONAL SALES TAX

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%	
	May-01	Capital Projects	1%	(Repealed 1-07)
	May-09	Capital Projects	1%	
Bamberg	May-92	Local Option	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%	
	May-99	Capital Projects	1%	(Repealed 5-00)
	May-09	Capital Projects	1%	
Chesterfield	May-97	Local Option	1%	
	Sep-00	School District	1%	
Clarendon	May-97	Local Option	1%	
	Jun-04	School District	1%	
Colleton	Jul-91	Local Option	1%	
Darlington	May-97	Local Option	1%	
	Feb-04	School District	1%	
Dillon	May-96	Local Option	1%	
	May-03	Capital Projects	1%	(Repealed 10-08)
	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%	
	May-03	Capital Projects	1%	(Repealed 1-10)
Horry	May-07	Capital Projects	1%	
	Mar-09	Education Capital Improv.	1%	
Jasper	Jul-91	Local Option	1%	
	May-99	Capital Projects	1%	(Repealed 12-02)
	Dec-02	School District	1%	

County	Date of Implementation	Tax	Percent	Notes
Kershaw	May-97	Local Option	1%	
Lancaster	May-92	Local Option	1%	
	May-09	Capital Projects	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
	Oct-06	School District	1%	(Repealed 10-11)
Lexington	Mar-05	School District	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
Marlboro	May-92	Local Option	1%	
Newberry	May-99	Capital Projects	1%	
Orangeburg	May-99	Capital Projects	1%	
Pickens	May-95	Local Option	1%	
Richland	May-05	Local Option	1%	
Saluda	May-92	Local Option	1%	
Sumter	May-96	Local Option	1%	
	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
(FY 2012 - 2013)**

Capital Projects Tax	
Aiken	\$16,575,068
Allendale	593,499
Bamberg – <i>Imposed May 1, 2013</i>	48,561
Chester	2,226,569
Florence	21,325,561
Hampton – <i>Imposed May 1, 2013</i>	86,587
Horry	66,744,947
Lancaster	7,293,237
Lee – <i>Imposed May 1, 2013</i>	50,587
Marion	132,537
Newberry	3,076,367
Orangeburg	9,377,048
Sumter	10,547,517
York	23,845,439
Total	\$161,923,524*
School District Tax	
Charleston	\$75,463,158
Cherokee	5,349,252
Chesterfield	2,761,245
Clarendon	2,463,090
Darlington	4,920,539
Dillon	2,370,189
Horry	60,078,748
Jasper	2,821,115
Lexington	37,443,410
Marlboro	419,220
Total	\$194,089,966*
Transportation Tax	
Beaufort	\$12,414,696
Berkeley	19,452,836
Charleston	42,055,112
Dorchester	10,949,559
Richland	3,782,962
Total	\$88,655,165*

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

Accommodations Tax Data

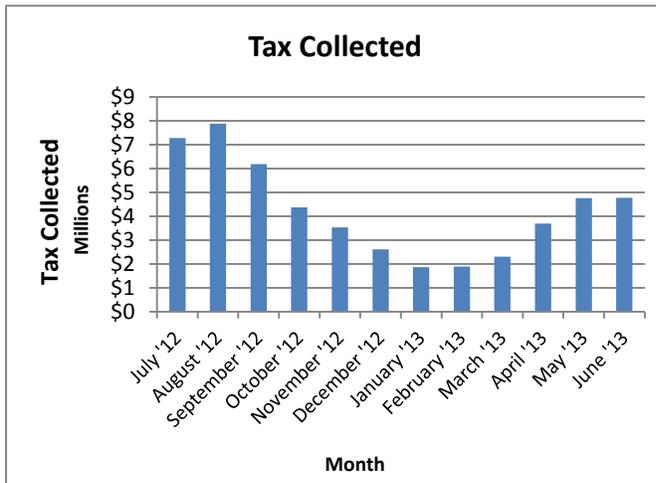
A 7% statewide sales tax is imposed upon the gross proceeds from the rentals or charges for sleeping accommodations furnished at any place in which rooms, lodgings or sleeping accommodations of any kind are furnished, including but not limited to hotels, motels, inns, campgrounds, tourist courts, tourist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

The breakout of accommodation tax is as follows:

- 2% Accommodations
- 5% Statewide sales tax
- Plus local taxes, if applicable

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 12-13 Collections:	\$51,910,208*

ACCOMMODATIONS TAX COLLECTIONS BY MONTH



Month	Tax Collected
Jul-12	\$7,289,484
Aug-12	7,880,482
Sept-12	6,189,423
Oct-12	4,382,862
Nov-12	3,529,643
Dec-12	2,612,040
Jan-13	1,873,899
Feb-13	1,895,665
Mar-13	2,307,644
Apr-13	3,695,832
May-13	4,769,929
Jun-13	4,782,545
Total	\$51,209,453*

*The FY 12-13 Accommodations Tax Collections of \$50,910,208 is the total collections derived from the general ledger. The Accommodations Tax total of \$51,209,453 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

FY 2012-2013

County	Tax Collected	County	Tax Collected
Abbeville	\$8,894	Hampton	\$23,795
Aiken	800,186	Horry	16,850,205
Allendale	4,629	Jasper	229,433
Anderson	629,018	Kershaw	124,351
Bamberg	13,351	Lancaster	48,690
Barnwell	21,843	Laurens	98,393
Beaufort	6,349,210	Lee	11,077
Berkeley	534,449	Lexington	870,724
Calhoun	1,353	McCormick	28,767
Charleston	11,312,950	Marion	19,019
Cherokee	241,842	Marlboro	21,250
Chester	66,393	Newberry	106,539
Chesterfield	74,315	Oconee	181,209
Clarendon	136,244	Orangeburg	600,241
Colleton	578,894	Pickens	412,115
Darlington	71,893	Richland	2,770,983
Dillon	100,504	Saluda	14,151
Dorchester	132,178	Spartanburg	830,583
Edgefield	16,832	Sumter	325,203
Fairfield	25,791	Union	30,767
Florence	1,074,718	Williamsburg	12,487
Georgetown	1,589,671	York	753,853
Greenville	2,879,956		
Greenwood	180,120	Total of Counties	\$51,209,453
		Unallocated Total	\$299,245
State Grand Total			\$51,910,208

Note: The FY 12-13 Accommodations Tax Collections of \$51,910,208 is the total collections derived from the general ledger. The Accommodations Tax total of \$51,209,453 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 owner. However, the amounts are included in the State Grand Total.*

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 12-13 Collections:	\$34,033,539

**The FY 12-13 Admissions Tax Collections of \$34,033,539 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.*

ADMISSIONS TAX COLLECTIONS BY COUNTY

FY 2012-2013

County	Tax Collected	County	Tax Collected
Abbeville	***	Hampton	***
Aiken	\$758,226	Horry	\$9,096,583
Allendale	***	Jasper	59,925
Anderson	458,112	Kershaw	32,524
Bamberg	***	Lancaster	50,452
Barnwell	***	Laurens	61,487
Beaufort	3,628,122	Lee	29,377
Berkeley	522,867	Lexington	662,073
Calhoun	***	McCormick	48,089
Charleston	5,327,942	Marion	***
Cherokee	58,054	Marlboro	***
Chester	22,545	Newberry	13,653
Chesterfield	27,984	Oconee	238,546
Clarendon	56,820	Orangeburg	160,983
Colleton	61,141	Pickens	1,573,010
Darlington	56,026	Richland	3,642,405
Dillon	23,761	Saluda	41,676
Dorchester	294,033	Spartanburg	599,545
Edgefield	59,247	Sumter	151,600
Fairfield	28,271	Union	11,016
Florence	416,038	Williamsburg	20,379
Georgetown	784,582	York	1,712,293
Greenville	2,582,785		
Greenwood	293,378		
		Unallocated Total	***
State Grand Total			\$33,665,550*

Note: The FY 12-13 Admissions Tax Collections of \$33,033,539 is the total collections derived from the general ledger. The Admissions Tax total of \$33,665,550 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.

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ADMISSIONS TAX COLLECTIONS BY EVENT TYPE

FY 2012-2013

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,140	\$2,714,873
02	Nightclubs	1,190	513,509
03	Bands	186	114,174
04	Skating	371	267,844
05	Bowling	413	804,732
06	Golf	3,434	10,396,413
07	Golf Driving Range/Tennis	443	863,571
08	Miniature Golf Course	409	796,596
09	Swimming	131	108,687
10	Miniature Raceway	76	19,777
11	State/County park	104	458,463
12	Archery	97	44,097
13	Amusement Rides	229	1,224,721
14	Carnival	5	65,092
15	Circus	1	24,042
16	Itinerant Shows	58	135,081
17	Promoter	111	1,163,457
18	Gardens	61	1,105,339
19	Amusement Parks	138	2,016,313
20	Sight Seeing Attractions	139	267,417
21	Fishing Pier	72	37,008
22	Horse Racing , Shows, & Rides	18	11,919
23	Athletic Events	347	3,164,537
24	Auto/Motorcycle Racing	137	97,269
25	Myrtle Beach Live Entertainment Theatre	65	1,326,858
26	Gyms, Spas, Body Building & Fitness Centers	110	276,373
27	Miscellaneous	849	1,511,273
99	Movie Theatres	756	4,504,107
Total		11,090	\$34,033,542

**The FY2012-2013 Admissions Tax Collections of \$34,033,542 is the total collections derived from the general ledger. The Admissions Tax total of \$33,033,539 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 12-13 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 12-13 Collections:	\$14,149,563

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 12-13 Collections:	\$3,638,485

ASSESSED PROPERTY BY SCHOOL DISTRICT

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	\$33,868,650	\$7,902,605	\$1,073,390	\$4,462,950	\$7,374,528	\$1,266,754	\$230,536	\$56,179,413
AIKEN SCHOOL DISTRICT	\$407,820,013	\$74,577,849	\$34,478,770	\$49,530,350	\$51,991,328	\$18,923,170	\$911,870	\$638,233,350
ALLENDALE SCHOOL DISTRICT	\$7,871,380	\$1,894,995	\$122,720	\$6,896,110	\$6,808,539	\$464,470	\$29,933	\$24,088,147
ANDERSON DISTRICT 1	\$113,841,011	\$19,382,960	\$10,515,020	\$8,116,621	\$18,081,080	\$4,850,830	\$65,723	\$174,853,245
ANDERSON DISTRICT 2	\$33,794,520	\$6,287,232	\$1,408,060	\$3,968,360	\$7,425,420	\$1,936,040	\$27,604	\$54,847,236
ANDERSON DISTRICT 3	\$20,730,190	\$4,020,101	\$3,012,330	\$5,298,969	\$5,975,150	\$1,250,310	\$18,379	\$40,305,429
ANDERSON DISTRICT 4	\$72,264,510	\$9,089,437	\$14,006,190	\$3,288,526	\$5,069,380	\$2,033,120	\$45,488	\$105,796,651
ANDERSON DISTRICT 5	\$211,409,190	\$26,867,635	\$12,623,000	\$8,361,879	\$13,911,230	\$14,259,750	\$137,558	\$287,570,242
BAMBERG DISTRICT 1	\$10,482,580	\$2,797,670	\$	\$1,459,430	\$2,162,820	\$553,620	\$184,510	\$17,640,630
BAMBERG DISTRICT 2	\$6,630,630	\$1,516,830	\$	\$586,140	\$2,678,660	\$545,690	\$154,420	\$12,112,370
BARNWELL DISTRICT 19	\$5,440,660	\$1,582,365	\$429,388	\$787,560	\$1,881,620	\$209,314	\$101,338	\$10,432,245
BARNWELL DISTRICT 29	\$7,133,210	\$1,710,960	\$528,769	\$4,243,160	\$1,175,140	\$307,108	\$144,661	\$15,243,008
BARNWELL DISTRICT 45	\$19,006,810	\$4,305,544	\$1,106,401	\$105,530	\$4,389,130	\$1,184,804	\$286,701	\$30,384,920
BEAUFORT SCHOOL DISTRICT	\$1,555,201,712	\$120,969,140	\$	\$5,734,927	\$46,062,250	\$32,624,210	\$1,813,695	\$1,762,405,934
BERKELEY SCHOOL DISTRICT	\$530,080,640	\$83,031,600	\$70,355,330	\$47,256,760	\$50,699,830	\$14,265,640	\$1,850	\$795,691,650
CALHOUN SCHOOL DISTRICT	\$30,692,130	\$7,848,370	\$18,809,853	\$14,879,710	\$6,836,585	\$1,559,410	\$576,091	\$81,202,149
CHARLESTON SCHOOL DISTRICT	\$2,607,376,120	\$200,030,610	\$106,826,583	\$30,534,990	\$95,013,340	\$81,515,750	\$1,497,269	\$3,122,794,662
CHEROKEE SCHOOL DISTRICT	\$87,170,450	\$17,979,334	\$25,381,350	\$27,515,560	\$21,573,169	\$6,195,790	\$381,700	\$186,197,353
CHESTER SCHOOL DISTRICT	\$51,377,030	\$10,239,225	\$8,399,947	\$15,104,770	\$14,564,030	\$3,911,930	\$512,120	\$104,109,052
CHESTERFIELD SCHOOL DISTRICT	\$59,865,730	\$14,179,587	\$5,282,828	\$24,698,190	\$11,235,898	\$3,633,290	\$486,248	\$119,381,771
CLARENDON DISTRICT 1	\$26,292,240	\$2,830,257	\$50,879	\$523,990	\$2,919,186	\$475,980	\$194,571	\$33,287,103
CLARENDON DISTRICT 2	\$40,257,420	\$7,064,602	\$385,663	\$806,290	\$3,830,760	\$1,784,390	\$234,449	\$54,363,574
CLARENDON DISTRICT 3	\$6,335,770	\$1,697,865	\$16,935	\$47,300	\$902,810	\$313,130	\$35,736	\$9,349,546
COLLETON SCHOOL DISTRICT	\$124,070,465	\$15,433,335	\$8,407,142	\$7,080,185	\$15,231,030	\$4,500,832	\$964,019	\$175,687,008
DARLINGTON SCHOOL DISTRICT	\$95,479,875	\$25,683,372	\$13,466,045	\$17,578,390	\$63,853,880	\$7,331,980	\$951,438	\$224,344,980
DILLON DISTRICT 3	\$8,992,750	\$2,233,396	\$1,300,520	\$2,270,180	\$1,489,638	\$593,440	\$117,020	\$16,996,944
DILLON SCHOOL DISTRICT 4	\$32,588,020	\$7,103,132	\$483,659	\$5,056,790	\$5,730,613	\$2,637,620	\$542,520	\$54,142,354
DORCHESTER DISTRICT 2	\$365,208,421	\$51,161,902	\$14,343,260	\$9,597,770	\$18,039,420	\$5,899,190	\$697,570	\$464,947,533
DORCHESTER DISTRICT 4	\$31,043,920	\$5,965,620	\$6,570,810	\$10,573,030	\$5,906,806	\$1,360,781	\$86,370	\$61,507,337
EDGEFIELD SCHOOL DISTRICT	\$48,369,540	\$10,333,403	\$2,143,460	\$6,440,380	\$7,831,850	\$1,370,220	\$672,000	\$77,160,853
FAIRFIELD SCHOOL DISTRICT	\$50,375,527	\$8,462,734	\$	\$1,095,250	\$66,092,818	\$4,245,250	\$562,480	\$130,834,059
FLORENCE DISTRICT 1	\$255,707,829	\$46,086,868	\$29,815,234	\$23,611,996	\$20,495,819	\$13,700,235	\$1,278,162	\$390,696,143
FLORENCE DISTRICT 2	\$8,473,834	\$2,411,227	\$	\$267,698	\$2,107,230	\$257,090	\$49,365	\$13,566,444
FLORENCE DISTRICT 3	\$26,685,473	\$6,268,423	\$2,915,485	\$8,651,459	\$4,161,860	\$1,855,253	\$128,152	\$50,666,105
FLORENCE DISTRICT 4	\$9,271,516	\$2,619,267	\$7,027,012	\$782,293	\$1,331,090	\$479,362	\$61,471	\$21,572,011
FLORENCE DISTRICT 5	\$7,464,569	\$2,256,187	\$307,379	\$597,632	\$1,402,877	\$430,118	\$37,001	\$12,495,763
GEORGETOWN SCHOOL DISTRICT	\$463,288,210	\$39,378,780	\$15,410,620	\$26,181,130	\$9,746,800	\$7,983,390	\$1,708,850	\$563,697,780
GREENVILLE SCHOOL DISTRICT	\$1,503,599,166	\$211,261,050	\$126,935,127	\$89,546,330	\$87,757,305	\$99,495,129	\$5,658,869	\$2,124,252,976
GREENWOOD DISTRICT 50	\$111,444,626	\$19,608,281	\$17,604,269	\$18,552,920	\$9,132,206	\$7,528,396	\$679,275	\$184,549,973
GREENWOOD DISTRICT 51	\$7,673,971	\$2,038,700	\$566,596	\$1,026,670	\$1,358,720	\$235,220	\$509,035	\$13,408,912
GREENWOOD DISTRICT 52	\$7,091,404	\$3,083,372	\$32,323,937	\$5,187,840	\$3,488,168	\$1,561,420	\$180,605	\$52,916,746
HAMPTON DISTRICT 1	\$20,941,530	\$4,244,891	\$191,061	\$1,304,190	\$6,288,727	\$1,485,310	\$293,986	\$34,749,695

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	\$7,159,520	\$1,487,790	\$1,094,833	\$987,690	\$2,801,069	\$496,150	\$117,277	\$14,144,329
HORRY SCHOOL DISTRICT	\$1,724,989,169	\$202,190,706	\$41,685,963	\$10,585,537	\$37,434,700	\$58,607,060	\$4,563,359	\$2,080,056,494
JASPER SCHOOL DISTRICT	\$70,233,480	\$10,258,949	\$18,557,672	\$1,166,470	\$15,615,570	\$5,735,800	\$569,839	\$122,137,780
KERSHAW SCHOOL DISTRICT	\$144,846,883	\$26,044,057	\$11,490,758	\$13,980,024	\$17,034,330	\$5,489,260	\$1,119,980	\$220,005,292
LANCASTER SCHOOL DISTRICT	\$223,980,320	\$33,102,032	\$13,799,225	\$8,329,140	\$14,609,420	\$8,192,740	\$876,381	\$302,889,258
LAURENS DISTRICT 55	\$58,220,700	\$12,517,154	\$4,386,676	\$5,930,510	\$9,514,230	\$6,405,980	\$634,080	\$97,609,330
LAURENS DISTRICT 56	\$31,642,180	\$6,146,706	\$4,824,637	\$2,550,790	\$4,727,040	\$1,582,310	\$328,740	\$51,802,403
LEE SCHOOL DISTRICT	\$22,432,100	\$4,605,631	\$257,429	\$3,498,010	\$4,047,220	\$1,613,007	\$472,482	\$36,925,879
LEXINGTON DISTRICT 1	\$346,870,740	\$59,883,680	\$11,165,070	\$16,328,090	\$38,229,340	\$11,053,480	\$665,201	\$484,195,601
LEXINGTON DISTRICT 2	\$159,699,310	\$31,884,110	\$27,002,810	\$12,817,690	\$15,282,200	\$16,729,910	\$332,592	\$263,748,622
LEXINGTON DISTRICT 3	\$31,626,150	\$5,032,270	\$584,290	\$1,823,810	\$4,525,840	\$1,668,060	\$120,046	\$45,380,466
LEXINGTON DISTRICT 4	\$20,611,420	\$4,689,180	\$1,001,240	\$1,070,590	\$4,806,860	\$573,180	\$44,937	\$32,797,407
LEXINGTON DISTRICT 5	\$364,208,940	\$52,357,122	\$4,157,680	\$5,767,289	\$38,857,200	\$11,415,690	\$586,847	\$477,350,768
MARION CNTY SCHOOL DISTRICT	\$50,183,156	\$9,834,860	\$1,350,521	\$2,614,305	\$7,888,665	\$3,097,270	\$669,672	\$75,638,449
MARLBORO SCHOOL DISTRICT	\$31,103,320	\$7,584,770	\$11,262,680	\$7,246,730	\$6,042,010	\$1,774,950	\$594,250	\$65,608,710
MCCORMICK SCHOOL DISTRICT	\$33,463,550	\$4,099,210	\$99,576	\$1,271,460	\$4,046,027	\$590,840	\$689,425	\$44,260,088
NEWBERRY SCHOOL DISTRICT	\$84,966,780	\$14,250,586	\$8,772,441	\$8,815,340	\$11,193,760	\$4,262,400	\$744,540	\$133,005,847
OCONEE SCHOOL DISTRICT	\$318,171,344	\$35,811,449	\$21,723,870	\$8,347,803	\$145,374,233	\$5,704,559	\$1,792,907	\$536,926,165
ORANGEBURG DISTRICT 3	\$42,122,138	\$6,365,586	\$1,459,116	\$3,122,040	\$6,159,031	\$3,284,370	\$127,484	\$62,639,765
ORANGEBURG DISTRICT 4	\$25,651,304	\$6,723,110	\$1,097,041	\$6,447,770	\$26,975,055	\$1,290,468	\$149,245	\$68,333,993
ORANGEBURG DISTRICT 5	\$94,475,950	\$16,455,839	\$11,769,589	\$17,845,030	\$9,223,799	\$10,566,310	\$405,623	\$160,742,140
PICKENS SCHOOL DISTRICT	\$346,559,323	\$43,987,246	\$12,431,022	\$9,636,610	\$31,868,130	\$12,382,070	\$1,792,560	\$458,656,961
RICHLAND DISTRICT 1	\$553,889,130	\$79,467,835	\$30,828,954	\$46,194,918	\$79,035,070	\$45,178,990	\$774,819	\$835,369,716
RICHLAND DISTRICT 2	\$409,508,640	\$64,140,580	\$8,767,237	\$19,353,831	\$23,371,320	\$18,248,145	\$500,925	\$543,890,678
SALUDA SCHOOL DISTRICT	\$30,969,520	\$5,521,300	\$	\$2,268,220	\$3,728,060	\$783,530	\$638,720	\$43,909,350
SPARTANBURG DISTRICT 1	\$68,038,349	\$11,274,032	\$664,293	\$3,161,466	\$6,221,227	\$2,067,340	\$264,942	\$91,691,649
SPARTANBURG DISTRICT 2	\$131,041,842	\$21,945,081	\$2,880,891	\$9,878,350	\$8,532,204	\$3,403,250	\$543,433	\$178,225,051
SPARTANBURG DISTRICT 3	\$25,432,470	\$5,477,630	\$5,698,626	\$17,875,680	\$6,023,345	\$1,638,670	\$145,976	\$62,292,397
SPARTANBURG DISTRICT 4	\$29,307,273	\$5,756,465	\$776,205	\$5,084,550	\$5,604,077	\$1,773,680	\$153,226	\$48,455,476
SPARTANBURG DISTRICT 5	\$113,107,038	\$20,193,934	\$38,903,769	\$26,134,530	\$8,331,976	\$11,791,760	\$2,513,864	\$220,976,871
SPARTANBURG DISTRICT 6	\$161,857,550	\$24,623,666	\$22,074,106	\$23,272,140	\$13,279,175	\$14,170,250	\$641,827	\$259,918,714
SPARTANBURG DISTRICT 7	\$132,706,302	\$18,461,669	\$3,803,498	\$10,571,450	\$13,588,874	\$14,993,930	\$387,231	\$194,512,954
SUMTER SCHOOL DISTRICT	\$204,076,550	\$42,285,050	\$6,861,250	\$30,896,100	\$20,620,490	\$14,172,020	\$222,140	\$319,133,600
UNION SCHOOL DISTRICT	\$34,259,210	\$7,988,036	\$9,971,207	\$6,381,720	\$7,932,713	\$2,281,007	\$726,612	\$69,540,505
WILLIAMSBURG SCHOOL DISTRICT	\$41,391,536	\$10,634,767	\$20,048,950	\$1,540,160	\$12,151,140	\$2,988,330	\$1,032,964	\$89,787,847
YORK DISTRICT 1	\$60,101,624	\$10,884,545	\$1,504,838	\$5,767,280	\$12,784,839	\$2,863,390	\$97,126	\$94,003,642
YORK DISTRICT 2	\$126,318,623	\$18,904,582	\$1,133,417	\$3,840,890	\$170,108,805	\$3,361,835	\$347,903	\$324,016,055
YORK DISTRICT 3	\$305,264,986	\$47,427,402	\$11,777,517	\$35,460,370	\$15,547,505	\$16,428,180	\$472,294	\$432,378,254
YORK DISTRICT 4	\$223,582,847	\$32,389,158	\$11,519,795	\$12,514,460	\$10,877,420	\$8,107,275	\$303,926	\$299,294,881
Total	\$16,006,784,509	\$2,116,128,488	\$981,813,714	\$909,989,048	\$1,588,002,709	\$693,782,182	\$50,416,033	\$22,346,916,683

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 are \$200.

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 (wholesalers):	\$1.81
Standard case (retailers to wholesalers):	\$2.99
Standard case (additional case tax paid by wholesalers):	\$0.56
Surtax:	9%

Enacted:	1935
Statute:	Title 61 Chapter 33 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 12-13 Collections:	\$64,121,523

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
Lancaster	YES	NO
Lexington	YES	NO
Richland *	YES	YES
Newberry	YES	YES
York	YES	YES
City:	LOP	7 Day Beer and Wine
Aiken	YES	YES
Anderson	YES	NO
Camden	YES	YES
Chapin	YES	YES
Columbia (Lexington County)	YES	YES
Columbia (Richland County)	YES	YES
Edisto Beach	YES	YES
Elgin	YES	YES
Florence	YES	NO
Fountain Inn	YES	YES
Greenville	YES	YES
Greenwood	YES	NO
Greer	YES	NO
Hardeeville	YES	NO
Irmo	YES	YES
Lexington	YES	YES
Mauldin	YES	YES
North Augusta	YES	YES
Santee	YES	NO
Seneca	YES	YES
Simpsonville	YES	YES
Spartanburg	YES	NO
Travelers Rest	YES	NO
Walterboro	YES	YES
Yemassee	YES	YES

** Richland County P7B is for the unincorporated areas of Richland County only*

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 12-13 Collections:	\$100,951,407

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 12-13 Collections:	\$27,540,899

STATE EXCISE TAX RATES ON CIGARETTES

AS OF JANUARY 1, 2013

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	11	Nevada	80	35
Arizona	200	11	New Hampshire	168	20
Arkansas	115	31	New Jersey	270	6
California	87	33	New Mexico	166	21
Colorado	84	34	New York (a)	435	1
Connecticut	340	3	North Carolina	45	45
Delaware	160	22	North Dakota	44	46
Florida (b)	133.9	27	Ohio	125	28
Georgia	37	48	Oklahoma	103	32
Hawaii	320	4	Oregon	118	30
Idaho	57	42	Pennsylvania	160	22
Illinois (a)	198	16	Rhode Island	350	2
Indiana	198.0	16	South Carolina	57	42
Iowa	136	26	South Dakota	153	24
Kansas	79	36	Tennessee (a) (e)	62	39
Kentucky (c)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	18
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	29	Wisconsin	252	8
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	18	Dist. of Columbia (e)	250	10
			U. S. Median	136.0	

Source: Compiled by FTA from state sources.

(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 Department.

The current rate is 36.2¢ through December 31, 2013.

(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-12	\$1,938,486	\$590,528	\$2,529,015
Aug-12	1,612,755	581,809	2,194,564
Sep-12	1,719,542	513,381	2,232,923
Oct-12	2,010,895	488,789	2,499,684
Nov-12	1,685,553	643,319	2,328,872
Dec-12	1,525,103	281,992	1,807,094
Jan-13	1,538,712	713,604	2,252,316
Feb-13	1,091,411	1,814,118	2,905,529
Mar-13	1,389,295	720,554	2,109,850
Apr-13	1,544,492	488,388	2,032,880
May-13	1,572,560	855,010	2,427,571
Jun-13	1,720,721	499,881	2,220,602
Total	\$19,349,926	\$8,191,373	\$27,540,899

CIGARETTE SURTAX COLLECTIONS

(\$0.50 PER PACK)

Month	Cigarette Surtax
Jul-12	\$13,846,333.87
Aug-12	11,519,682.22
Sep-12	12,278,707.07
Oct-12	11,662,426.17
Nov-12	12,003,954.89
Dec-12	10,857,081.90
Jan-13	11,026,513.70
Feb-13	10,531,190.48
Mar-13	9,916,193.65
Apr-13	11,032,086.44
May-13	11,175,930.83
Jun-13	12,290,867.83
Total	\$138,140,969

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 12-13 Collections:	\$4,404,947

BANK TAX

Banks are taxed under Chapter 11 of Title 12 of the SC Code of Laws. Any person who is engaged in a banking business in this State, other than a cash depository, must pay an annual bank tax of 4.5% of its entire net income. The bank tax is a franchise tax based upon net book income. Bank income is subject to allocation and apportionment. Banks are required to pay estimated tax.

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY 12-13 Collections:	\$34,104,684

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 (Class B) \$0.04 (Class C) \$0.05 (Class F)
Distribution:	See statute
FY 12-13 Tax Collections:	\$2,977,908

*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 12-13 Collections:	\$1,402,113

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 12-13 Collections:	\$669

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 12-13 Collections:	\$49,421,329

DEED RECORDING FEE COLLECTIONS BY COUNTY

FY 2012-2013

County	Tax Collections	County	Tax Collections
ABBEVILLE	\$101,074	GREENWOOD	\$339,562
AIKEN	980,231	HAMPTON	64,866
ALLENDALE	19,380	HORRY	5,900,468
ANDERSON	1,125,359	JASPER	277,243
BAMBERG	46,801	KERSHAW	322,116
BARNWELL	42,955	LANCASTER	1,107,650
BEAUFORT	4,368,785	LAURENS	283,675
BERKELEY	2,254,590	LEE	55,273
CALHOUN	72,754	LEXINGTON	2,200,160
CHARLESTON	8,758,671	MARION	72,404
CHEROKEE	183,286	MARLBORO	68,457
CHESTER	109,804	MCCORMICK	44,251
CHESTERFIELD	130,820	NEWBERRY	163,223
CLARENDON	136,327	OCONEE	706,430
COLLETON	399,035	ORANGEBURG	263,144
DARLINGTON	183,527	PICKENS	790,547
DILLON	44,636	RICHLAND	3,374,553
DORCHESTER	1,399,184	SALUDA	58,758
EDGEFIELD	98,688	SPARTANBURG	2,147,607
FAIRFIELD	98,246	SUMTER	475,442
FLORENCE	812,960	UNION	78,868
GEORGETOWN	1,099,091	WILLIAMSBURG	85,866
GREENVILLE	5,354,426	YORK	2,720,136
State Total:			\$49,421,329

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 12-13 Collections:	\$1,105,698

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 12-13 Collections:	\$26,831,396

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):

A monthly CMRS 911 charge is levied for each CMRS connection for which there is a mobile identification number containing an area code assigned to South Carolina by the North American Numbering Plan Administrator. The amount of the levy must be approved annually by the board at a level not to exceed the average monthly telephone (local exchange access facility) 911 charges paid in South Carolina. This fee is remitted on or before the twentieth day of the second month succeeding each monthly collection of the CMRS 911 charges to the Department, in a form prescribed by the department, showing the total amount of fees collected for the month and, at the same time, shall remit to the department the fees collected for that month. The tax is collected by the Department 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.

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 Above
Distribution:	39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor
FY 12-13 Collections:	\$26,790,319

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 12-13 Collections:	\$981,478

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 12-13 Collections:	\$264,060,808

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 12-13 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 to 12-28-2930
Rate:	\$0.1675/gallon
Distribution:	\$0.16 — User Fee, Department of Transportation \$0.005 — Environmental Impact Fee, Department of Health and Environmental Control \$0.002 \$0.005 — Petroleum Inspection Fee, Department of Agriculture
FY 12-13 Collections:	\$561,789,141

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 12-13 Collections:	\$809,094

SAVINGS AND LOAN TAX

Savings and loan associations are taxed under Chapter 13 of Title 12 of the SC Code of Laws. Associations pay a tax of 6% of net income, excluding tax exempt income, from all sources. Associations are exempt from the tax for their first three years of operation. Association income is subject to allocation and apportionment. Associations are required to pay estimated tax.

Enacted:	1957
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of Net Income
Distribution:	State General Fund
FY 12-13 Collections:	\$3,074,065

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 12-13 Collections:	\$8,359,513