

2016-2017 Annual Report

South Carolina Department of Revenue

Henry McMaster
Governor

W. Hartley Powell
Director

SOUTH CAROLINA



DEPARTMENT OF REVENUE

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1. AGENCY OVERVIEW

OUR MISSION

The Mission of the South Carolina Department of Revenue (SCDOR) is to administer the revenue and regulatory laws of this State with integrity, effectiveness, and fairness to all taxpayers, while maintaining the highest security and protection of taxpayer information.

OUR VISION

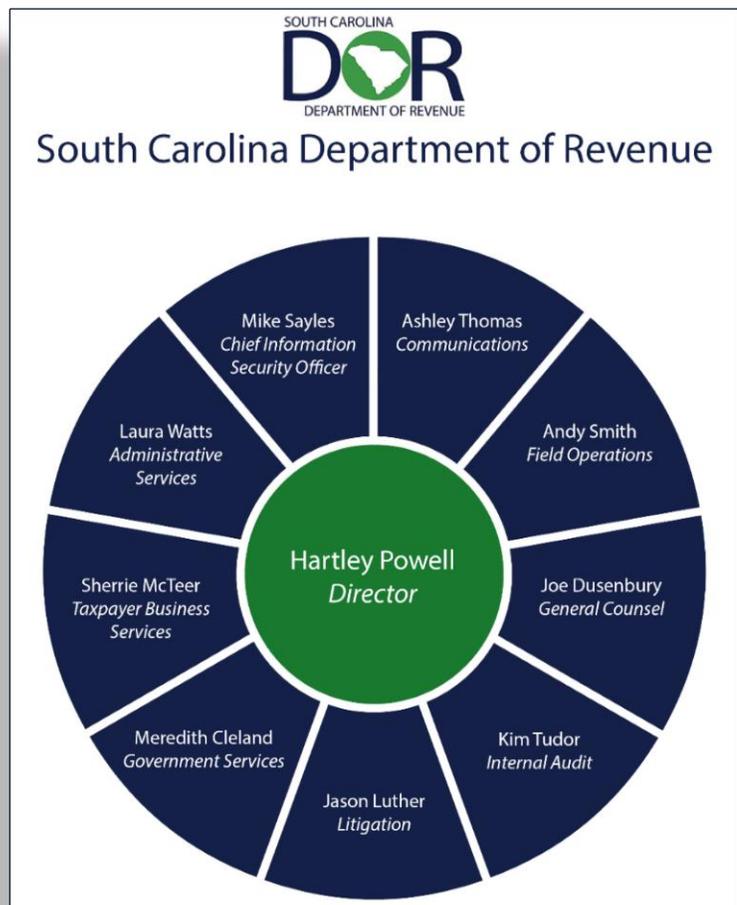
SCDOR strives to be an innovative and trustworthy service partner for all stakeholders.

OUR GOALS

1. Fairly administer and enforce the revenue and regulatory laws of the State.
2. Ensure taxpayer security by utilizing state-of-the-art technology.
3. Maintain a positive customer service experience for all stakeholders.
4. Promote and maintain a competent, productive, and diverse workforce

OUR CULTURE VALUES

Excellence
Open Communication
Functional Security
Leadership
Vision and innovation
Ownership
Accountability
Collaboration
Empowering
Professionalism



OUR ROLE

Funding a Better State

It is the responsibility of the South Carolina Department of Revenue (SCDOR) to facilitate tax compliance of our most valuable stakeholder, taxpayers. Through the administration and collection of 63 taxes and fees, SCDOR collected a record \$11.6 billion in revenue dollars in Fiscal Year 2017. Revenue dollars can be categorized into two buckets, General Fund and direct allocations. In Fiscal Year 2017, SCDOR collected approximately \$7.8 billion in General Fund revenue which accounts for 95% of the source of funds allocated towards education, health and wellness, and safety of South Carolina citizens. In addition to General Fund collections, SCDOR collected approximately \$3.9 billion in non-General Fund revenue on behalf of local governments and other state entities.

TAXPAYER BILL OF RIGHTS

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

- Taxpayers have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue.
- The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- Taxpayers have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Taxpayers have the right to prompt, courteous service from all dealings with the Department of Revenue.
- Taxpayers have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and remedies as a taxpayer.
- Taxpayers have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Taxpayer Advocate Contact Information:

Taxpayer Advocate
South Carolina Department of Revenue
300A Outlet Pointe Boulevard
P.O. Box 125
Columbia, SC 29214

Phone: 803-898-5444
Fax: 803-898-5020
Email: Jean.Funches@dor.sc.gov

TAXPAYER SERVICE CENTERS

Open Monday through Friday from 8:30 a.m. until 5:00 p.m. Closed weekends and state holidays.

Columbia Main Office	Address 300A Outlet Pointe Boulevard Columbia, SC 29210
Charleston	Address 2 South Park Circle, Suite 100 Charleston, SC 29407
Florence	Address 1452 West Evans Street Florence, SC 29501
Greenville	Address 545 North Pleasantburg Drive, Building Two, Suite 300 Greenville, SC 29607
Myrtle Beach	Address 1350 Farrow Parkway, Suite 200 Myrtle Beach, SC 29577
Rock Hill	Address 454 Anderson Road S., Suite 202 Rock Hill, SC 29730

SATELLITE OFFICES

Please take note of day and hours of availability. Satellite offices are closed on state holidays

Bennettville SC DMV Hwy 9 West	Hours Second Thursday of each month: 9:00 a.m. - 12:30 p.m.
Dillon Disaster Preparedness Agency 205 West Howard Street	Hours Second Wednesday of each month: 9:00 a.m. - 12:00 p.m.
Kingstree County Courthouse 147 West Main Street	Hours Second Wednesday of each month: 9:00 a.m. - 12:00 p.m.
Orangeburg Orangeburg Administrative Centre 1437 Amelia Street	Hours Wednesdays: 8:30 a.m. - 1:00 p.m.
Sumter Old Sumter Courthouse 141 North Main Street Rm. 102	Hours Second Wednesday of each month: 9:00 a.m. - 12:00 p.m.

2. INDIVIDUAL INCOME TAX

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

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

For calendar year taxpayers, individual income tax returns are due on April 15 of each year.

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.

For a U.S. State Comparison of personal income tax rates and brackets for Tax Year 2016, please see the following Tax Foundation publication: [Fiscal Fact No. 500: State Income Tax Rates and Brackets for 2016](#).

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	3% to 7%
Distribution:	State General Fund
FY 2017 Collections:	\$4,107,647,011

Note: The Fiscal Year 2017 collections represented in this section are the actual collections net of refunds for this tax type and includes gross revenue allocated to Property Tax Relief funds (PTRTF).

STATE COMPARISON OF INDIVIDUAL INCOME TAX RATES
Tax Year 2016

State	Tax Rates (%)	Number of Brackets	Standard Deduction		Personal Exemptions		
			Single	Joint	Single	Couple	Dependents
Alabama (b, f)	2.0 - 5.0	3	\$2,500	\$7,500	\$1,500	\$3,000	\$1,000
Alaska	None	None	n.a.	n.a.		n.a.	n.a.
Arizona (e)	2.59 - 4.54	5	\$5,091	\$10,173	\$2,100	\$4,200	\$2,100
Arkansas (d, e,r)	0.90 – 6.90	6	\$2,200	\$4,400	\$26	\$52	\$26
California (a, e, r, s)	1.0 – 13.30	10	\$4,044	\$8,088	\$109	\$218	\$337
Colorado	4.63 of FTI	1	n.a.	n.a.	n.a.	n.a.	n.a.
Connecticut (a, t, u)	3.0 - 6.99	7	n.a.	n.a.	\$15,000	\$24,000	\$0
Delaware (f, r, v)	2.20 - 6.60	6	\$3,250	\$6,500	\$110	\$220	\$110
Florida	None	None	n.a.	n.a.	n.a.	n.a.	n.a.
Georgia	1.0 - 6.0	6	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000
Hawaii (w)	1.40 – 8.25	9	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144
Idaho (a, e, p)	1.60 -7.40	7	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
Illinois	3.75 of FTI	1	n.a.	n.a.	\$2,125	\$4,250	\$2,125
Indiana (x)	3.3 of FTI	1	n.a.	n.a.	\$1,000	\$2,000	\$1,500
Iowa (f, r)	0.36 - 8.98	9	\$1,970	\$4,860	\$40	\$40	\$40
Kansas	2.70 - 4.60	2	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250
Kentucky (r)	2.00 - 6.00	6	\$2,460	\$2,460	\$10	\$10	\$10
Louisiana (f, n)	2.00 - 6.00	3	n.a.	n.a.	\$4,500	\$9,000	\$1,000
Maine (e, p)	5.80 - 7.15	3	\$11,600	\$23,200	\$4,050	\$8,100	\$4,050
Maryland (o, y)	2.00 - 5.75	8	\$2,000	\$4,000	\$3,200	\$6,400	\$3,200
Massachusetts	5.15	1	n.a.	n.a.	\$4,400	\$8,800	\$1,000
Michigan	4.25 of FAGI	1	n.a.	n.a.	\$4,000	\$4,000	n.a.
Minnesota (p)	5.35 - 9.85	4	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
Mississippi	3.00 - 5.00	3	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500
Missouri (p)	1.50 - 6.00	10	\$6,300	\$12,600	\$2,100	\$4,200	\$1,200
Montana (a, e, f, q)	1.00 - 6.90	7	\$4,370	\$8,740	\$2,330	\$4,660	\$2,330
Nebraska (r, t)	2.46 - 6.84	4	\$6,300	\$12,600	\$131	\$262	\$131
Nevada	None	None	n.a.	n.a.	n.a.	n.a.	n.a.
New Hampshire (c)	5.0	1	n.a.	n.a.	\$2,400	\$4,800	n.a.
New Jersey	1.40 - 8.97	6	n.a.	n.a.	\$1,000	\$2,000	\$1,500
New Mexico (i)	1.70 - 4.90	4	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
New York (t)	4.00 - 8.82	8	\$7,950	\$15,950	n.a.	n.a.	\$1,000
North Carolina	5.75	1	\$7,500	\$15,000	n.a.	n.a.	n.a.
North Dakota (e, p, z)	1.10 – 2.90	5	\$6,300	\$12,600	\$4,050	\$8,100	\$4,050
Ohio (a, e, g)	0.495 – 4.997	9	n.a.	n.a.	\$2,200	\$4,400	\$2,200
Oklahoma (h)	0.5 - 5.0	6	\$6,300	\$12,600	\$1,000	\$2,000	\$1,000
Oregon (e, f, r, aa)	5.0 – 9.9	4	\$2,145	\$4,295	\$195	\$390	\$195
Pennsylvania	3.07	1	n.a.	n.a.	n.a.	n.a.	n.a.
Rhode Island (k)	3.75 - 5.99	3	\$8,300	\$16,600	\$3,900	\$7,800	\$3,900
South Carolina (e, p)	0.0 - 7.0	6	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
South Dakota	None	None	n.a.	n.a.	n.a.	n.a.	n.a.
Tennessee (c)	6.0	1	n.a.	n.a.	\$1,250	\$2,500	n.a.
Texas	None	None	n.a.	n.a.	n.a.	n.a.	n.a.
Utah	5.0	1	(l)	(l)	\$3,000	\$6,000	\$3,000
Vermont (e, p)	3.55 - 8.95	5	\$6,300	\$12,600	\$4,050	\$8,100	\$4,050
Virginia	2.0 - 5.75	4	\$3,000	\$6,000	\$930	\$1,860	\$930
Washington	None	None	n.a.	n.a.	n.a.	n.a.	n.a.
West Virginia	3.0 - 6.5	5	n.a.	n.a.	\$2,000	\$4,000	\$2,000
Wisconsin (e, m)	4.00 - 7.65	4	\$10,270	\$19,010	\$700	\$1,400	\$700
Wyoming	None	None	n.a.	n.a.	n.a.	n.a.	n.a.
D.C. (j)	4.0 - 8.95	6	\$5,200	\$8,350	\$1,775	\$3,550	\$1,775

Source: [Fiscal Fact No. 500: State Income Tax Rates and Brackets for 2016.](#)

STATE COMPARISON OF INDIVIDUAL INCOME TAX RATES

Footnotes:

- (a) 2015 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 taxpayers filing jointly 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 \$100,000 AGI, the dependent exemption is \$300 per dependent.
- (c) Applies to interest and dividend income only.
- (d) Rates apply to individuals earning more than \$75,000. Two special tax tables exist for low- and middle-income individuals. One for individuals below \$21,000 in income, and one for those between \$21,000 and \$75,000.
- (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) Ohio's personal and dependent exemptions are \$2,200 for an AGI of \$40,000 or less, \$1,950 if AGI is between \$40,001 and \$79,999, and \$1,700 if AGI is \$80,000 or above.
- (h) The top rate is scheduled to be reduced to 4.85% in subsequent tax years, contingent upon certain revenue growth.
- (i) Tied to federal tax system, plus an additional \$2,500 if federal AGI is equal to or less than \$36,667 (single) or \$55,000 (married filing jointly).
- (j) Exemptions are phased out by 2% for every \$2,500 in income above \$150,000.
- (k) The phase-out range for the personal exemption and deduction is \$192,700 - \$214,700. The exemptions and deductions are completely phased out at modified federal AGI of \$214,700.
- (l) The standard deduction 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 2014) at 1.3 cents per dollar above \$13,590 of AGI (\$27,180 for married couples).
- (m) The standard deduction phases out by 12% at \$14,800 for single filers and 19.778% at \$21,360 for married taxpayers filing jointly. The standard deduction phases out to zero at \$100,383 for single filers, \$117,477 for joint filers.
- (n) Standard deduction and personal exemptions are combined: \$4,500 for single filers and married taxpayers filing separately; \$9,000 for married taxpayers filing jointly and heads of household.
- (o) The standard deduction is 15% 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 a minimum of \$3,000 and capped at \$4,000 for married filing jointly filers, head of household 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) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between \$1,940 and \$4,370. For married taxpayers, the deduction must be between \$3,880 and \$8,740.
- (r) Tax Credit instead of a deduction.
- (s) Exemption credits phase out for single taxpayers by \$6 for each \$2,500 of AGI above \$178,706 and for joint filers by \$12 for each \$2,500 of AGI above \$357,417. The credit cannot be reduced to below zero.
- (t) Connecticut, New York, and Nebraska have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the benefit threshold.
- (u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which completely phases out by \$1,000 for every \$1,000 of AGI over \$30,000.
- (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 to elect to report and pay a tax of 0.5% 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 (2015).
- (x) \$1,000 is a base exemption. If dependents meet certain conditions, filers 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, the exemption is \$1,600; if AGI is above \$125,000 but below \$150,000, the exemption is \$800; if AGI is above \$150,000, there is no exemption.
- (z) Federal Taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions are built in.
- (aa) The personal exemption credit is not allowed if federal AGI exceeds \$100,000 for single filers or \$200,000 for joint filers.

Source: Tax Foundation, [Fiscal Fact No. 500: State Income Tax Rates and Brackets for 2016](#).

INDIVIDUAL INCOME TAX RETURNS BY COUNTY
Tax Year 2016

County	Number of Returns	Number of Exemptions	State Taxable Income (Thousands)	State Income Tax Liability (Thousands)
ABBEVILLE	9,575	20,131	\$187,968	10,526
AIKEN	68,377	139,069	2,025,014	100,830
ALLENDALE	3,256	6,467	39,637	2,146
ANDERSON	77,020	159,583	1,971,631	116,003
BAMBERG	5,001	10,200	84,385	4,782
BARNWELL	7,879	16,357	159,254	8,299
BEAUFORT	75,610	148,677	2,607,850	159,031
BERKELEY	82,885	169,120	2,334,103	137,978
CALHOUN	4,965	9,892	106,192	7,028
CHARLESTON	181,768	337,331	7,580,283	486,325
CHEROKEE	21,095	43,763	410,893	20,922
CHESTER	12,802	25,822	244,998	11,507
CHESTERFIELD	16,593	34,191	305,919	14,595
CLARENDON	11,889	23,867	187,000	10,414
COLLETON	15,720	31,867	260,507	15,309
DARLINGTON	26,077	52,912	566,788	33,059
DILLON	11,384	24,030	164,207	8,452
DORCHESTER	58,559	121,352	1,688,178	99,503
EDGEFIELD	8,005	16,769	199,777	9,232
FAIRFIELD	9,405	18,012	191,443	10,671
FLORENCE	57,436	116,909	1,448,955	87,399
GEORGETOWN	26,260	51,188	674,077	42,902
GREENVILLE	220,000	451,706	7,654,488	481,372
GREENWOOD	27,930	58,241	633,109	36,641
HAMPTON	7,351	14,827	127,323	7,005
HORRY	143,789	268,906	2,944,678	177,908
JASPER	8,743	17,346	141,427	7,725
KERSHAW	27,095	55,615	678,774	39,988
LANCASTER	33,902	70,932	967,122	36,355
LAURENS	24,350	50,308	486,463	27,375
LEE	6,008	12,020	90,965	4,989
LEXINGTON	118,888	243,360	3,730,620	228,656
MARION	12,244	24,580	162,335	8,581
MARLBORO	9,660	19,617	134,380	6,196
MCCORMICK	3,805	7,279	66,349	3,227
NEWBERRY	15,815	32,586	353,965	20,305
OCONEE	31,084	62,798	883,867	50,404
ORANGEBURG	34,707	68,674	600,364	33,948
PICKENS	47,815	97,033	1,351,010	78,019
RICHLAND	168,189	320,975	5,226,633	321,940
SALUDA	6,681	15,033	123,562	6,957
SPARTANBURG	124,978	258,481	3,385,460	197,254
SUMTER	41,816	85,442	819,981	46,619
UNION	10,575	21,282	187,484	10,015
WILLIAMSBURG	11,703	23,437	162,318	8,787
YORK	110,706	234,132	4,164,420	155,450
OUT OF COUNTRY	714	1,126	22,773	1,431
OUT OF STATE	289,958	611,270	5,598,057	357,604
UNKNOWN	3,560	4,335	32,601	1,887
Total	2,333,627	4,708,850	\$64,169,587	\$3,753,551

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY
Tax Year 2016

Tax Liability	Number of Returns	Percent of Total
\$0.00	966,486	41.42
\$0.01-\$25	42,739	1.83
\$26-\$50	36,167	1.55
\$51-\$75	35,151	1.51
\$76-\$100	28,065	1.20
\$101-\$125	25,168	1.08
\$126-\$150	22,802	0.98
\$151-\$200	46,219	1.98
\$201-\$250	35,112	1.50
\$251-\$300	33,311	1.43
\$301-\$400	57,331	2.46
\$401-\$500	50,878	2.18
\$501-\$600	42,511	1.82
\$601-\$700	37,875	1.62
\$701-\$800	35,797	1.53
\$801-\$900	35,590	1.53
\$901-\$1,000	32,238	1.38
\$1,001-\$1,250	75,124	3.22
\$1,251-\$1,500	65,638	2.81
\$1,501-\$2,000	110,890	4.75
\$2,001-\$2,500	87,074	3.73
\$2,501-\$3,000	70,238	3.01
\$3,001-\$4,000	102,311	4.38
\$4,001-\$5,000	70,374	3.02
\$5,001-\$7,500	92,993	3.98
\$7,501-\$9,999	39,187	1.68
OVER \$10,000	56,358	2.42
Total	2,333,627	100.00

**INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS
TAX YEAR 2016**

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (Thousands)	State Tax Amount (Thousands)	State Tax Credits (Thousands)	State Tax Liability (Thousands)
\$0	763,009	1,520,743	(1,814,360)	65,498	20,990	61,538
\$1-\$1,000	73,362	131,359	33,839	813	219	741
\$1,001-\$2,000	57,653	102,470	85,797	864	141	768
\$2,001-\$3,000	51,270	91,201	127,866	787	900	698
\$3,001-\$4,000	46,911	84,632	163,815	1,128	186	1,051
\$4,001-\$5,000	43,875	79,461	197,275	1,341	82	1,216
\$5,001-\$6,000	41,441	75,271	227,746	1,862	265	1,652
\$6,001-\$7,000	38,840	70,727	252,468	2,654	149	2,263
\$7,001-\$8,000	37,290	67,804	279,502	3,979	141	3,453
\$8,001-\$9,000	35,658	64,969	302,975	5,365	261	4,662
\$9,001-\$10,000	34,458	62,116	327,156	6,525	173	5,813
\$10,001-\$11,000	33,290	60,042	349,455	9,279	278	8,246
\$11,001-\$12,001	32,007	57,787	367,955	9,422	227	8,654
\$12,001-\$13,000	30,714	55,684	383,983	10,082	359	9,314
\$13,001-\$14,000	29,565	53,760	398,986	9,788	290	9,326
\$14,001-\$15,000	28,089	51,034	407,276	18,186	746	16,299
\$15,001-\$20,000	126,747	229,403	2,207,897	106,955	5,004	99,749
\$20,001-\$25,000	106,189	192,760	2,381,540	112,748	5,483	106,968
\$25,001-\$35,000	166,102	313,857	4,934,904	274,677	14,778	255,466
\$35,001-\$50,000	169,532	351,156	7,110,102	422,178	25,833	390,378
\$50,001-\$75,000	165,315	392,614	10,126,714	637,265	44,277	582,785
\$75,001-\$100,000	88,770	231,482	7,651,250	500,317	39,543	456,269
\$100,001-\$150,000	73,696	199,883	8,874,583	603,110	52,766	543,881
\$150,001-\$200,000	26,277	73,151	4,500,705	311,727	29,201	281,341
\$200,001-\$350,000	22,381	63,575	5,690,603	407,049	41,020	365,945
\$350,001-\$500,000	5,584	16,154	2,297,868	166,482	22,138	148,185
\$500,001-\$750,000	3,083	9,007	1,854,893	135,436	14,614	121,098
Over- \$750,000	2,519	6,748	4,446,794	320,097	56,828	265,792
Total	2,333,627	4,708,850	64,169,587	4,145,614	376,892	3,753,551

Note: Credits are non-refundable

**INDIVIDUAL INCOME TAX RETURN STATISTICS
TAX YEAR 2016**

All Returns Processed

Filing Status	Individual Income		
	Tax Returns	Amended	Total
Single	998,244	5,804	1,004,048
Head of Household	380,175	2,303	382,478
Married, Filing Jointly	871,754	8,166	879,920
Married, Filing Separately	65,402	419	65,821
Widow/Widower	1,341	19	1,360
Total	2,316,916	16,711	2,333,627

Refund Returns

Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Individual Income Tax Return	1,891,945	\$1,531,855,616	\$809
Amended	17,369	\$16,045,361	\$923
Total	1,909,314	\$1,547,900,978	\$810

*Prior to Debt Match

Use Tax Collections Reported on SC 1040

Number of Returns	32,092
Amount	\$2,037,225

**INDIVIDUAL INCOME TAX CONTRIBUTIONS
TAX YEAR 2016**

Type of Contribution	Number of Returns	Amount
Children's Trust of South Carolina	1,060	\$14,920.19
Donate Life South Carolina	517	\$4,578.00
Eldercare Trust Fund	908	\$11,418.00
Endangered Wildlife Fund	1,621	\$22,827.95
K-12 Public Education Program	910	\$15,483.00
SC Association of Habitat Affiliates	314	\$4,230.00
SC Conservative Bank Trust Fund	544	\$6,381.00
SC Dept. National Resources Fund	1,041	\$13,677.48
SC Financial Literary Trust Fund	341	\$2,094.00
SC First Steps to School Readiness Fund	595	\$7,308.00
SC Law Enforcement Assistance Program	870	\$13,857.00
SC Litter Control Enforcement Program	588	\$4,790.00
SC Military Family Relief Fund	1,006	\$14,507.00
SC State Forests Fund	825	\$7,550.37
SC State Park Contributions	1,515	\$20,832.80
SC Veteran's Trust Fund	1,154	\$15,328.00
War Between States Heritage Trust Fund	330	\$5,020.00
Total Contributions	14,139	\$184,802.79

**INDIVIDUAL INCOME TAX CREDITS
TAX YEAR 2016**

Credit Claimed	Total Number of Credits	Total Amount of Credits
Abandoned Buildings Revitalization Credit	163	\$7,267,652
Accelerated Small Business Jobs Credit	122	745,394
Alternative Fuel Property Credit	<5	9,466
Alternative Motor Vehicle Credit	83	107,636
Angel Investor Credit	192	3,211,560
Apprenticeship Credit	36	148,787
Brownfields Cleanup Credit	53	135,629
Capital Investment Credit	203	743,901
Certified Historical Residential Structure	45	1,459,079
Certified Historical Structure Credit	83	3,246,626
Child and Dependent Care Credit	126,297	21,953,502
Clean Energy Credit	41	336,301
Community Development Credit	124	558,758
Credit for Shareholders of S Corporation Banks	123	463,105
Drip/Trickle Irrigation Systems Credit	36	37,184
Employer Child Care Program Credit	46	668,348
Energy Efficient Manufactured Home Credit	50	61,111
Ethanol or Biodiesel Production Credit	<5	2,731
Exceptional Needs Children Education Credit	605	8,305,084
Excess Insurance Premium Credit	2,951	2,965,183
Family Independence Payments Credit (Additional)	44	77,298
Fire Sprinkler System Credit	<5	5,832
Health Insurance Pool Credit	15	39,249
Industry Partnership Fund Credit	270	5,625,126
Minority Business Credit	38	219,875
New Jobs Credit	518	8,082,871
Nursing Home Credit	136	37,715
Plug-In Hybrid Vehicle Credit	80	131,713
Port Cargo Volume Increase Credit	6	57,326
Premarital Preparation Course	47	6,461
Qualified Conservation Contribution Credit	362	7,308,734
Qualified Retirement Plan Contribution	74	159,795
Renewable Fuel Facility Credit	10	235,385
Research Expenses Credit	514	2,178,828
Residential Retrofit Credit	208	228,455
Retail Facilities Revitalization Credit	67	1,423,201
SC Quality Forum Credit	<5	4,597
Small Business Jobs Credit	96	768,833
Solar Energy or Small Hydropower System Credit	2,296	9,052,290
Solar Energy Property Credit	153	1,408,147
Taxes Paid To Another State	100,506	266,225,241

Textiles Rehabilitation Credit	140	5,560,288
Tuition Tax Credit	5,535	3,574,905
Two Wage Earner Credit	381,821	51,768,661
Venison For Charity Credit	17	6,250
Venture Capital Investment Credit	<5	1,103
Water Resources Credit	15	25,221
Prior Year Carryover	862	27,790,555
TOTAL	625,094	\$444,430,992

DEBT SETOFF COLLECTION
TAX YEAR 2016

Agency	Number of Returns	Amount
AIKEN CENTER	61	\$11,136
AIKEN TECHNICAL COLLEGE	596	187,855
ANDERSON HOUSING AUTH	42	13,761
CENTRAL PIEDMONT COMM COLLEG	27	8,792
CHARLESTON SOUTHERN UNIVERSITY	101	59,174
CIT OF COLUMBIA CUSTOMER CARE DIVISION	41	5,943
CITY OF YORK HOUSING AUTH	18	2,855
CLEMSON UNIV PEKINS LOANS	68	40,096
CLEMSON UNIV STUDENT ACCOUNT	291	152,379
COASTAL CAROLINA - PERKINS	34	2,712
COASTAL CAROLINA UNIVERSITY	25	11,480
COLLEGE OF CHARLESTON PERKINS	58	27,998
COLLEGE OF CHARLESTON STUDENT	203	80,441
COLUMBIA COLLEGE	55	30,415
CONNECTOR 2000 ASSOCIATION INC	49	3,193
CONVERSE COLLEGE	14	6,621
CORNERSTONE	<5	60
ERNEST E KENNEDY CENTER INC THE	90	26,312
ERSKINE COLLEGE	23	9,396
FLORENCE COUNTY	218	54,193
FLORENCE-DARLINGTON TEC STUDENT	1,133	353,658
FLORENCE-DARLINGTON TECH PERKINS	10	8,742
FORREST JUNIOR COLLEGE	142	65,309
FRANCIS MARION UNIVERSITY	451	172,757
GASTON COLLEGE	15	5,789
GREENVILLE COUNTY SCHOOL	10	2,722
GREENVILLE TECH COLLEGE	75	12,108
HORRY GEORGETOWN TECHNICAL COLLEGE	1,480	506,962
HOUSING & REDEV OF MARLBORO	14	4,125
HOUSING AUTHORITY OF CHARLESTON	231	53,415
HOUSING AUTH OF FLORENCE	71	21,990
HOUSING AUTH OF GREENWOOD	30	8,481
HOUSING AUTH OF HARTSVILLE	16	3,515
HOUSING AUTH OF MARION	63	15,308
HOUSING AUTHORITY OF CHERAW	45	9,212
HOUSING AUTHORITY OF MCCOLL	<5	581
HOUSING AUTHORITY OF COLUMBIA	137	42,949
MULLINS HOUSING AUTHORITY	17	4,148
HOUSING AUTHORITY OF NORTH CHARLESTON	66	32,063
INTERNAL REVENUE SERVICE	28,838	18,152,447

DEBT SETOFF COLLECTION
TAX YEAR 2016

Agency	Number of Returns	Amount
LANCASTER COUNTY NATURAL GAS AUTHORITY F	71	9,510
LANDER UNIVERSITY	232	108,817
LEXINGTON COUNTY SCHOOL DISTRICT NO 1	84	14,490
LEXINGTON COUNTY TREASURER	<5	2,124
MEDICAL UNIVERSITY HOSPITAL AUTHORITY	11,998	5,054,848
MEDICAL UNIVERSITY OF SOUTH CAROLINA	28	16,623
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	12,470	2,851,857
NORTHEASTERN TECH COLLEGE	208	59,377
ORANGEBURG CALHOUN TECHNICAL COLLEGE	677	174,087
PICKENS COUNTY COMMISSION ON ALCOHOL & D	111	17,908
PIEDMONT TECHNICAL COLLEGE	1,130	307,384
PRESBYTERIAN COLLEGE	16	9,066
RICHMOND COMMUNITY COLLEGE	7	2,566
ROWAN-CABARRUS COMM COLLEGE	52	12,557
SALUDA CTY AMBULANCE SERVICE	20	7,603
SANTEE COOPER AUTHORITY	2,161	430,409
SC ASSOCIATION OF COUNTIES	214,388	94,688,405
SC COMMISSION FOR THE BLIND	<5	733
SC DEPT OF AGRICULTURE	<5	257
SC DEPT DISABILITIES & SP NE	9	3,509
SC DEPT HEALTH & ENVIR	<5	1,865
SC DEPT OF EMPLOYMENT AND WORKFORCE	8,721	2,901,113
SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE	176	101,349
SC DEPT OF MENTAL HEALTH	3,542	1,197,060
SC DEPT OF MOTOR VEHICLE	528	89,788
SC DEPT OF PROBATION PAROLE AND PARDON	1,691	393,839
SC DEPT OF REVENUE ENTERPRISE	49,040	17,689,928
SC DEPT OF REVENUE W/A/R	31,591	13,080,730
SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT	12,555	5,685,056
SC DEPT OF SOCIAL SERVICES FOOD STAMPS	1,241	285,540
SC DEPT OF TRANSPORTATION	25	9,249
SC HOUSE ETHICS COMMITTEE	<5	1,575
SC PUBLIC EMPLOYEE BENEFIT A	42	32,723
SC REGIONAL HOUSING DEV	118	32,368
SC STATE UNIVERSITY	759	345,360
SHERMAN COLLEGE OF STRAIGHT CHIROPRACTI	13	14,809
SOUTH UNIVERSITY	11	8,367
SPARTANBURG COMMUNITY COLLEGE	1,127	307,811
SPARTANBURG METHODIST COLL	28	12,895
STATE ETHICS COMMISSION	34	3,631
THE CITADEL	11	6,960
TRI COUNTY TECHNICAL CTR	88	10,082

DEBT SETOFF COLLECTION
TAX YEAR 2016

Agency	Number of Returns	Amount
TRIDENT TECHNICAL COLLEG	1,371	557,063
USC PERKINS	522	263,051
USC	177	106,518
USC BEAUFORT	35	17,962
USC UPSTATE	197	88,757
WILLIAMSBURG TECHNICAL COLLEGE	170	47,858
WINTHROP UNIVERSITY	464	199,573
WOFFORD COLLEGE	<5	2,854
WOODRUFF HOUSING AUTH	12	2,366
YORK TECHNICAL COLLEGE	760	236,692
TOTAL	393,589	\$167,718,014

JOB DEVELOPMENT AND TRAINING 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 SCDOR administers the credit applications.

Enacted:	1995
Statute:	Title 12, Chapter 10
Rate:	2% to 5% of Withholding
Distribution:	Credit to Qualified Taxpayers
Fiscal Year 2017 Credit Dollars Claimed:	\$78,872,350

Withholding Period	Job Development Credits	Job Retraining Credits	Total Credits Claimed
Quarter 1 (July 2016 – September 2016)	\$22,911,329	\$453,938	\$23,365,267
Quarter 2 (October 2016 – December 2016)	\$18,588,068	\$489,089	\$19,077,157
Quarter 3 (January 2017 – March 2017)	\$20,109,329	\$326,083	\$20,435,413
Quarter 4 (April 2017 – June 2017)	\$15,639,667	\$354,843	\$15,994,511
TOTAL	\$77,248,395	\$1,623,955	\$78,872,350

3. CORPORATE INCOME TAX

The corporate tax rate 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. This process means that multi-state corporations must directly allocate certain non-business 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, renting or dealing in tangible personal property (except for repair) use an apportionment ratio based on sales alone. Most other corporations including financial businesses, service 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, in certain circumstances the Department may enter into an incentive agreement with a corporation establishing an alternative allocation and apportionment method for 5 years or 10 years.

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

For a U.S. State comparison of state corporate income tax rates and brackets for Tax Year 2017 please see the following Tax Foundation publication: [Fiscal Fact No. 542: State Corporate Income Tax Rates and Brackets for 2017](#).

Enacted:	1927
Statute:	12-6-530
Rate:	5%
Distribution:	State General Fund
FY 2017 Collections:	\$320,415,504

Note: The Fiscal Year 2017 collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF).

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 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.

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 2017 Collections:	\$68,181,266

**STATE CORPORATE INCOME TAX RATES
AS OF FEBRUARY 2017**

State	Tax Rates (%)	Brackets (\$)
Ala.	6.50	0
Alaska	0.0 – 9.4	0 – 222K
Ariz.	4.90	0
Ark. (a)	1.0 – 6.5	0 – 100K
Calif.	8.84	0
Colo.	4.63	0
Conn. (b)	9.00	0
Del. (c)	8.70	0
Fla.	5.50	0
Ga.	6.00	0
Hawaii	4.40 – 6.40	0 – 100K
Idaho	7.40	0
Ill. (d)	7.75	0
Ind. (e)	6.25	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.	8.00	0
Mich.	6.00	0
Minn.	9.80	0
Miss.	3.00 – 5.00	0 – 10K
Mo.	6.25	0
Mont.	6.75	0
Nebr.	5.58 – 7.81	0 – 100K
Nev. (c)	None	None
N.H.	8.20	0
N.J. (f)	9.00	0 - 100K
N.M. (g)	4.80 – 6.20	0 – 500k
N.Y.	6.50	0
N.C.	3.0	0
N.D.	1.41 – 4.31	0 – 50K
Ohio (c)		
Okla.	6.00	0
Ore.	6.60 – 7.60	0 – 1 million
Pa.	9.99	0
R.I.	7.00	0
S.C.	5.0	0
S.D.	None	None
Tenn.	6.50	0
Tex. (c)		
Utah	5.00	0
Vt.	6.00 – 8.50	0 – 25K
Va. (c)	6.0	0
Wash. (c)		
W.V.	6.50	0
Wis.	7.90	0
Wyo.	None	None
D.C.	9.00	0

(a) Arkansas has a “benefit recapture,” by which corporations with more than \$100,000 of taxable income pay a flat tax of 6.5% on all income, not just on amounts above the benefit threshold.

(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) Nevada, 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. Delaware and Virginia have gross receipts taxes in addition to corporate income taxes.

(d) Illinois’ rate includes two separate corporate income taxes, one at a 5.25% rate and one at a 2.5% rate.

(e) The tax rate in Indiana will decrease to 6.0% on July 1, 2017.

(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) The tax rate in New Mexico will decrease to 5.9% in 2018. Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA. [Fiscal Fact: State Corporate Income Tax Rates and Brackets for 2017.](#)

CORPORATE INCOME TAX CREDITS
FISCAL YEAR 2017

Credits Earned	Number of Returns	Amount
TC- Column A Carry Forward (CF) From Previous Year		\$1,363,029,789
TC-1 Drip/Trickle Irrigation Systems	<5	2,500
TC-2 Socio/Econ Disadvantage Small Business	<5	161,876
TC-4 New Jobs*	320	58,722,669
TC-6 Infrastructure	8	2,440,712
TC-8 Corporate Headquarters	22	2,192,346
TC-11 Capital Investment	234	33,228,839
TC-12 Family Independence Payments	18	32,221
TC-14 Community Development	6	818,578
TC-17 Recycling	<5	15,372,256
TC-18 Research Expenses	387	59,274,082
TC-19 Gift of Land for Conservation	7	2,819,542
TC-21 Certified Historic Structure	<5	505,720
TC-23 Textile Rehabilitation	12	1,867,195
TC-24 Commercials	<5	65,626
TC-30 Port Cargo Volume Increase	18	564,700
TC-31 Retail Facilities Revitalization	<5	445,535
TC-37 Whole Effluent Toxicity Testing	<5	8,379
TC-38 Solar Energy System	11	589,219
TC-45 Apprenticeship	19	628,887
TC-50 Biomass Resource	9	709,316
TC-55 Abandoned Buildings Revitalization	<5	146,790
Infrastructure §12-20-105	<5	822,832
Unidentified Taken	14	951,707
Total Credits Earned plus CF from Previous Year		\$1,545,401,316
Expired Credits		(29,034,536)
Credits Utilized		(76,297,003)
Total Credit Carryforward**		\$1,440,069,777

**Total includes amounts taken on TC-4 New Jobs Credit, TC-4SA Accelerated Small Business Jobs Tax Credit, and TC-4SB Small Business Jobs Credit*

***Total credit carryforwards are for current returns that have claimed a credit for FY 16-17*

Note: Figures are based on unaudited returns. Number of returns and amounts are for income tax returns processed during FY 16-17 regardless of the tax year. In some cases, returns for multiple tax 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 may take multiple credits on a single return.

4. SALES AND USE TAX

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina on which no sales tax has been paid. The statewide sales and use tax rate is 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 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. 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	66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption
FY 2017 Collections:	\$2,896,271,260

***\$3,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2017***

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	60,165	\$5,216,315
\$500 - \$1,000	6,467	\$4,593,325
\$1,000 - \$1,500	2,918	\$3,564,241
\$1,500 - \$2,000	1,658	\$2,859,925
\$2,000 - \$2,500	1,067	\$2,384,709
\$2,500 - \$3,000	1,109	\$3,100,784
Over \$3,001*	3,615	\$11,268,270
Total	76,999	\$32,987,571

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

***\$10,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2017***

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0 - \$500	>5	\$0.00
\$2,000 - \$2,500	0	\$0.00
\$4,000 - \$5,000	0	\$0.00
\$5,000 - \$6,000	>5	\$5,218
\$6,000 - \$7,000	0	\$0.00
\$10,000 and over	>5	\$20,000
Total	>5	\$25,218

GROSS AND NET TAXABLE SALES BY COUNTY
FISCAL YEAR 2017

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Abbeville	334	\$245,425,582	\$83,740,660
Aiken	2,470	3,144,273,511	1,322,198,369
Allendale	128	270,789,557	20,482,063
Anderson	3,484	5,696,133,656	1,922,172,665
Bamberg	228	282,937,325	61,612,121
Barnwell	363	264,226,773	110,560,460
Beaufort	4,005	4,617,923,914	2,928,224,587
Berkeley	2,870	12,448,462,652	2,022,258,262
Calhoun	228	237,673,911	47,890,173
Charleston	10,881	16,473,712,584	8,571,238,521
Cherokee	908	1,696,060,601	452,989,339
Chester	529	843,055,520	158,688,366
Chesterfield	708	887,667,232	224,559,904
Clarendon	552	441,819,099	162,241,709
Colleton	680	722,856,267	316,901,616
Darlington	1,136	1,320,787,870	399,501,598
Dillon	499	596,760,315	177,375,750
Dorchester	2,155	2,918,887,617	981,373,518
Edgefield	316	316,669,342	70,946,070
Fairfield	322	677,849,239	94,873,878
Florence	3,050	5,828,161,209	2,014,791,522
Georgetown	1,558	1,380,387,982	723,521,993
Greenville	11,046	18,101,346,910	7,826,662,561
Greenwood	1,256	2,290,772,816	681,779,564
Hampton	314	326,997,304	77,412,194
Horry	7,992	11,293,213,460	6,755,706,411

County	Sales Accounts	Gross Sales	Total Net Taxable Sales
Jasper	530	\$1,412,583,379	\$443,003,137
Kershaw	1,062	1,418,318,131	408,709,772
Lancaster	1,295	1,492,956,881	576,848,172
Laurens	909	1,419,015,090	349,132,111
Lee	276	461,906,776	44,165,248
Lexington	5,936	15,322,329,485	4,970,733,918
Marion	528	610,968,842	179,097,618
Marlboro	397	440,645,763	105,124,029
McCormick	128	78,327,213	22,634,994
Newberry	695	954,004,986	291,046,209
Oconee	1,264	2,132,152,261	581,246,029
Orangeburg	1,647	2,856,295,275	743,304,571
Pickens	1,915	2,570,001,285	1,075,162,228
Richland	7,582	11,268,798,594	4,905,856,842
Saluda	253	168,644,385	46,848,628
Spartanburg	5,835	10,500,105,950	3,354,604,196
Sumter	1,623	2,132,544,597	852,144,124
Union	418	340,976,906	141,833,632
Williamsburg	527	563,486,151	203,609,042
York	4,424	7,014,811,756	2,945,309,521
Out of State	18,133	57,527,427,025	14,897,160,996
Grand Total	113,389	\$214,011,152,979	\$75,347,278,894

GROSS SALES BY CITY AND COUNTY
FISCAL YEAR 2017

City and County	Gross Sales
ABBEVILLE	
Abbeville	\$114,752,586
Calhoun Falls	\$33,082,414
Donalds	\$1,164,448
Due West	\$9,943,344
Honea Path	\$3,454,165
Unincorporated	\$80,056,080
Ware Shoals	\$2,972,545
Total	\$245,425,581

AIKEN	
Aiken	\$1,063,825,820
Burnettown	\$251,621
Jackson	\$8,503,087
Monetta	\$4,695,044
New Ellenton	\$27,156,937
North Augusta	\$453,229,562
Salley	\$1,083,137
Unincorporated	\$1,562,423,979
Wagener	\$20,971,505
Windsor	\$2,132,819
Total	\$3,144,273,511

ALLENDALE	
Allendale	\$213,188,481
Fairfax	\$13,841,161
Unincorporated	\$43,759,915
Total	\$270,789,557

ANDERSON	
Anderson	\$1,698,932,951
Belton	\$113,598,273
Clemson	\$7,091
Easley	\$1,533,290
Honea Path	\$76,431,436
Iva	\$21,880,753
Pelzer	\$28,571,836
Pendleton	\$78,111,945
Starr	\$3,968,880
Unincorporated	\$3,609,120,574
West Pelzer	\$8,800,199
Williamston	\$55,176,428
Total	\$5,696,133,656

City and County	Gross Sales
BAMBERG	
Bamberg	\$77,396,897
Denmark	\$38,914,485
Ehrhardt	\$8,988,867
Olar	\$1,010,570
Unincorporated	\$156,626,506
Total	\$282,937,325

BARNWELL	
Barnwell	\$190,534,304
Blackville	\$12,358,462
Elko	\$543,810
Hilda	\$506,090
Kline	\$142,414
Snelling	\$156,334
Unincorporated	\$16,378,649
Williston	\$43,606,710
Total	\$264,226,773

BEAUFORT	
Beaufort	\$676,170,344
Bluffton	\$556,551,452
Hilton Head Island	\$1,609,775,746
Port Royal	\$113,604,239
Unincorporated	\$1,659,717,290
Yemassee	\$2,104,843
Total	\$4,617,923,914

BERKELEY	
Bonneau	\$12,781,472
Charleston	\$204,621,753
Goose Creek	\$702,835,175
Hanahan	\$174,167,570
Jamestown	\$6,408,920
Moncks Corner	\$2,353,032,678
North Charleston	\$28,053,970
St Stephen	\$22,591,870
Summerville	\$776,120,686
Unincorporated	\$8,167,848,558
Total	\$12,448,462,652

CALHOUN	
Cameron	\$11,970,815
St Matthews	\$39,786,438
Unincorporated	\$185,916,658
Total	\$237,673,911

City and County	Gross Sales
CHARLESTON	
Awendaw	\$29,726,448
Charleston	\$5,656,512,118
Folly Beach	\$101,403,402
Goose Creek	\$667,713
Hollywood	\$42,249,919
Isle of Palms	\$189,022,394
James Island	\$71,708,982
Kiawah Island	\$187,575,368
Lincolnton	\$97,071
McClellanville	\$15,238,478
Meggett	\$1,849,896
Mt Pleasant	\$2,288,840,592
North Charleston	\$6,519,741,816
Ravenel	\$117,913,852
Rockville	\$2,618,912
Seabrook Island	\$23,176,331
Sullivans Island	\$29,339,204
Summerville	\$4,960,432
Unincorporated	\$1,191,069,654
Total	\$16,473,712,584

CHEROKEE	
Blacksburg	\$120,688,378
Chesnee	\$11,386,956
Gaffney	\$852,368,125
Unincorporated	\$711,617,143
Total	\$1,696,060,601

CHESTER	
Chester	\$251,906,526
Fort Lawn	\$6,622,540
Great Falls	\$16,148,903
Lowrys	***
Richburg	\$53,400,110
Unincorporated	\$514,771,550
Total	\$843,055,520

CHESTERFIELD	
Cheraw	\$496,683,941
Chesterfield	\$70,899,844
Jefferson	\$21,132,487
McBee	\$9,773,465
Mount Croghan	\$2,654,546
Pageland	\$120,425,746
Patrick	\$3,818,006
Ruby	\$1,436,931
Unincorporated	\$160,842,266
Total	\$887,667,232

City and County	Gross Sales
CLARENDON	
Manning	\$268,786,797
Paxville	\$1,077,974
Summerton	\$19,821,100
Turbeville	\$38,523,204
Unincorporated	\$113,610,024
Total	\$441,819,099

COLLETON	
Cottageville	\$10,382,279
Edisto Beach	\$56,015,914
Lodge	\$1,700,899
Smoaks	\$2,115,552
Unincorporated	\$241,586,310
Walterboro	\$409,167,271
Williams	\$1,888,041
Total	\$722,856,267

DARLINGTON	
Darlington	\$202,755,238
Hartsville	\$481,154,389
Lamar	\$10,977,380
Society Hill	\$2,894,687
Unincorporated	\$623,006,175
Total	\$1,320,787,870

DILLON	
Dillon	\$287,408,765
Lake View	\$11,424,167
Latta	\$63,971,827
Unincorporated	\$233,955,555
Total	\$596,760,315

DORCHESTER	
Harleyville	\$16,272,967
North Charleston	\$476,970,752
Reevesville	\$5,195
Ridgeville	\$10,162,295
St George	\$109,481,926
Summerville	\$826,985,345
Unincorporated	\$1,479,009,137
Total	\$2,918,887,617

EDGEFIELD	
Edgefield	\$28,994,601
Johnston	\$44,011,332
North Augusta	\$1,830,107
Trenton	\$1,749,952
Unincorporated	\$240,083,350
Total	\$316,669,342

City and County	Gross Sales
FAIRFIELD	
Jenksville	\$1,110,058
Ridgeway	\$12,711,926
Unincorporated	\$315,719,577
Winnsboro	\$348,307,678
Total	\$677,849,239
FLORENCE	
Coward	\$12,624,959
Florence	\$2,475,239,641
Johnsonville	\$41,656,281
Lake City	\$1,111,737,668
Olanta	\$25,804,430
Pamplico	\$26,134,037
Quinby	\$11,053,917
Scranton	\$9,803,573
Timmons ville	\$76,633,751
Unincorporated	\$2,037,472,952
Total	\$5,828,161,209
GEORGETOWN	
Andrews	\$67,871,385
Georgetown	\$449,457,483
Pawleys Island	\$150,999,740
Unincorporated	\$712,059,374
Total	\$1,380,387,982
GREENVILLE	
Fountain Inn	\$168,861,186
Greenville	\$5,896,227,084
Greer	\$798,472,977
Mauldin	\$1,391,201,177
Simpsonville	\$576,676,323
Travelers Rest	\$249,453,903
Unincorporated	\$9,020,454,260
Total	\$18,101,346,910
GREENWOOD	
Greenwood	\$1,015,385,253
Hodges	\$13,618,933
Ninety Six	\$10,861,906
Troy	\$2,163
Unincorporated	\$1,228,727,169
Ware Shoals	\$22,177,392
Total	\$2,290,772,816

City and County	Gross Sales
HAMPTON	
Brunson	\$2,902,737
Estill	\$37,111,483
Furman	\$6,372,796
Gifford	\$16,881
Hampton	\$187,714,413
Luray	***
Scotia	\$30,244
Unincorporated	\$27,838,657
Varnville	\$47,375,918
Yemassee	\$17,594,582
Total	\$326,997,304
HORRY	
Atlantic Beach	\$4,470,304
Aynor	\$58,973,813
Briarcliffe Acres	***
Conway	\$1,163,575,832
Loris	\$108,336,488
Myrtle Beach	\$2,711,639,445
North Myrtle Beach	\$973,144,277
Surfside Beach	\$186,708,838
Unincorporated	\$6,086,358,888
Total	\$11,293,213,460
JASPER	
Hardeeville	\$237,334,677
Ridgeland	\$141,588,540
Unincorporated	\$1,033,660,163
Total	\$1,412,583,379
KERSHAW	
Bethune	\$130,007,655
Camden	\$481,975,800
Elgin	\$76,448,912
Unincorporated	\$729,885,764
Total	\$1,418,318,131
LANCASTER	
Heath Springs	\$6,907,509
Kershaw	\$62,332,948
Lancaster	\$531,297,936
Unincorporated	\$892,418,488
Total	\$1,492,956,881

City and County	Gross Sales
LAURENS	
Clinton	\$191,143,541
Cross Hill	\$1,031,250
Fountain Inn	\$150,280,351
Gray Court	\$140,221,494
Laurens	\$379,837,304
Unincorporated	\$551,882,975
Ware Shoals	\$55,326
Waterloo	\$4,562,848
Total	\$1,419,015,090
LEE	
Bishopville	\$357,244,935
Lynchburg	\$1,048,738
Unincorporated	\$103,613,103
Total	\$461,906,776
LEXINGTON	
Batesburg Leesville	\$248,893,077
Cayce	\$2,708,843,299
Chapin	\$594,906,040
Columbia	\$649,391,793
Gaston	\$174,538,846
Gilbert	\$21,743,786
Irmo	\$98,786,759
Leesville	\$22,404,482
Lexington (Town)	\$1,893,596,739
Pelion	\$26,574,263
Pine Ridge	\$28,950,146
South Congaree	\$13,015,954
Springdale	\$80,088,012
Summit	***
Swansea	\$25,512,940
Unincorporated	\$7,985,852,453
West Columbia	\$749,175,247
Total	\$15,322,329,485
MARION	
Marion	\$159,693,502
Mullins	\$83,587,161
Nichols	\$8,286,366
Sellers	\$59,058
Unincorporated	\$359,342,755
Total	\$610,968,841.66
MARLBORO	
Bennettsville	\$170,658,120
Blenheim	\$13,452,155
Clio	\$54,026,160
McColl	\$16,015,945
Tatum	\$239,481
Unincorporated	\$186,253,901
Total	\$440,645,763

City and County	Gross Sales
MCCORMICK	
McCormick	\$27,476,895
Plum Branch	\$720,143
Unincorporated	\$50,130,175
Total	\$78,327,213
NEWBERRY	
Chappells	\$21,133
Little Mountain	\$7,007,817
Newberry	\$450,753,310
Peak	\$3,045,763
Pomaria	\$771,563
Prosperity	\$36,492,221
Silverstreet	\$1,402,417
Unincorporated	\$443,645,253
Whitmire	\$10,865,508
Total	\$954,004,986
OCONEE	
Salem	\$11,924,527
Seneca	\$537,746,122
Unincorporated	\$1,059,172,723
Walhalla	\$416,282,561
West Union	\$53,037,717
Westminister	\$53,988,612
Total	\$2,132,152,261
ORANGEBURG	
Bowman	\$45,775,441
Branchville	\$9,728,983
Cope	***
Cordova	\$1,718,847
Elloree	\$676,482,875
Eutawville	\$21,244,152
Holly Hill	\$48,535,910
Livingston	\$119,957
Neeses	\$2,326,539
North	\$18,161,556
Norway	\$16,388,682
Orangeburg	\$633,505,903
Rowesville	\$18,064,555
Santee	\$83,317,152
Springfield	\$3,851,593
Unincorporated	\$1,274,587,789
Vance	\$1,177,027
Woodford	***
Total	\$2,856,295,275

City and County	Gross Sales
PICKENS	
Central	\$87,426,596
Clemson	\$285,211,503
Easley	\$948,931,888
Liberty	\$65,776,961
Norris	\$847,244
Pickens	\$368,856,081
Six Mile	\$6,191,611
Unincorporated	\$806,759,400
Total	\$2,570,001,285
RICHLAND	
Arcadia Lakes	\$7,871,794
Blythewood	\$87,124,433
Cayce	\$1,806,372
Columbia	\$4,613,287,987
Eastover	\$3,021,651
Forest Acres	\$275,999,724
Irmo	\$342,310,126
Unincorporated	\$5,937,376,507
Total	\$11,268,798,594
SALUDA	
Batesburg Leesville	\$807,774
Monetta	\$142,438
Ridge Spring	\$18,389,557
Saluda	\$68,725,387
Unincorporated	\$80,346,191
Ward	\$233,038
Total	\$168,644,385
SPARTANBURG	
Campobello	\$19,190,639
Central Pacolet	\$2,569,884
Chesnee	\$63,345,493
Cowpens	\$14,982,803
Duncan	\$321,531,762
Greer	\$504,423,316
Inman	\$42,013,592
Landrum	\$64,041,835
Lyman	\$67,487,607
Pacolet	\$8,452,814
Reidville	\$381,511
Spartanburg	\$3,073,451,335
Unincorporated	\$6,230,295,338
Wellford	\$23,579,494
Woodruff	\$64,358,527
Total	\$10,500,105,950

City and County	Gross Sales
SUMTER	
Mayesville	\$540,514
Pinewood	\$182,868
Sumter	\$1,382,279,004
Unincorporated	\$749,542,211
Total	\$2,132,544,597
UNION	
Carlisle	\$1,291,682
Jonesville	\$12,565,831
Lockhart	\$94,681
Unincorporated	\$73,552,318
Union	\$253,472,394
Total	\$340,976,906
WILLIAMSBURG	
Andrews	\$3,478,141
Greeleyville	\$13,154,389
Hemingway	\$66,376,503
Kingstree	\$104,664,524
Lane	\$890,886
Stuckey	\$5,187,955
Unincorporated	\$369,733,752
Total	\$563,486,151
YORK	
Clover	\$202,025,830
Fort Mill	\$405,900,079
Hickory Grove	\$954,582
McConnells	\$8,452,977
Rock Hill	\$2,479,076,368
Sharon	\$6,840,020
Smyrna	\$811,184
Tega Cay	\$93,645,525
Unincorporated	\$2,875,723,451
York	\$941,381,740
Total	\$7,014,811,756
OUT OF STATE TOTAL	\$57,527,427,025
STATE TOTAL	\$156,483,725,955
STATE GRAND TOTAL	\$214,011,152,979

*Indicates too few entities to report.

**SALES TAX COLLECTIONS BY
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)
FISCAL YEAR 2017**

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	664	\$ 86,182,775	\$ 32,024,503
21	Mining	180	32,540,330	5,893,901
22	Utilities	1,241	6,446,915,286	1,721,255,555
23	Construction	6,775	1,471,317,223	412,689,750
31 - 33	Manufacturing	13,334	18,546,520,507	1,041,421,967
42	Wholesale Trade	15,607	7,480,995,773	1,985,798,797
44 - 45	Retail Trade	431,429	90,117,978,387	37,148,089,620
48 - 49	Transportation and Warehousing	1,159	197,658,962	63,495,012
51	Information	48,094	27,528,856,749	10,386,278,703
52	Finance and Insurance	1,013	33,174,897	28,242,413
53	Real Estate Rental and Leasing	11,421	1,676,640,119	1,127,355,517
54	Professional, Scientific, and Technical Services	12,674	696,670,433	204,195,089
55	Management of Companies and Enterprises	70	6,544,507	1,121,069
56	Admin./Support/Waste/Remediation Services	9,370	2,209,394,729	700,724,534
61	Educational Services	672	14,984,688	8,798,759
62	Health Care and Social Assistance	10,360	2,549,395,230	354,036,797
71	Arts, Entertainment, and Recreation	14,392	1,536,184,657	921,880,140
72	Accommodation and Food Services	152,198	12,054,370,700	11,007,929,753
81	Other Services (except Public Administration)	53,109	2,605,796,318	1,378,840,641
92	Public Administration	361	8,329,921	8,039,297
	Invalid NAICS	78,287	38,710,700,786	6,809,167,095
	TOTAL	862,410	\$214,011,152,979	\$75,347,278,911

5. LOCAL OPTION SALES AND USE TAX

Thirty two counties in South Carolina impose an additional 1% local option sales and use tax which 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. It is imposed to reduce the property tax burden on persons in the counties that impose this type of local tax. It 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 2017 Allocations:	\$337,872,675

LOCAL CAPITAL PROJECTS TAX

Twenty 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 SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY 2017 Allocations:	\$135,441,708

LOCAL EDUCATION CAPITAL IMPROVEMENT TAX

Seven counties in South Carolina impose an additional 1% local education capital improvement tax (ECI). 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 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 SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY 2017 Allocations:	\$227,039,932

LOCAL SCHOOL DISTRICT TAX

Seven 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 SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY 2017 Allocations:	\$61,899,134

LOCAL TRANSPORTATION TAX

Five counties in South Carolina impose up to 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 SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
FY 2017 Allocations:	\$168,648,535

LOCAL TOURISM DEVELOPMENT TAX

One city 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 criteria; therefore, only municipalities in Horry County may impose this tax. Currently, Myrtle Beach is imposing 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 SCDOR administration goes to city to be used for projects as outlined in referendum
FY 2017 Allocations:	\$28,619,878

**LOCAL OPTION SALES TAX ALLOCATIONS
BY COUNTY/ MUNICIPALITY
FISCAL YEAR 2017**

Local Option Sales Tax		Capital Projects Tax	
Abbeville	\$1,657,179	Aiken	\$18,156,813
Allendale	505,459	Allendale	40,936
Bamberg	1,027,407	Bamberg	844,641
Barnwell	1,894,476	Barnwell	126,643
Berkeley	28,177,328	Chester	2,792,781
Calhoun	1,038,065	Colleton	4,226,437
Charleston	111,218,716	Florence	22,244,615
Cherokee	6,658,986	Georgetown	10,040,752
Chester	2,960,646	Greenwood	672,128
Chesterfield	3,692,997	Hampton	1,247,489
Clarendon	2,776,408	Horry	6,341,803
Colleton	4,975,661	Lancaster	8,590,391
Darlington	6,608,684	Lee	747,470
Dillon	2,995,026	Marion	2,226,944
Edgefield	1,623,865	McCormick	31,465
Fairfield	2,335,833	Newberry	3,819,681
Florence	25,435,766	Orangeburg	9,280,665
Hampton	1,713,209	Sumter	10,629,071
Jasper	4,479,892	Williamsburg	143,217
Kershaw	6,800,140	York	33,237,766
Lancaster	10,200,120	Total:	\$135,441,708
Laurens	5,602,768	Education Capital Improvement Tax	
Lee	1,143,489	Aiken	\$17,924,986
Marion	2,702,892	Anderson	22,788,305
Marlboro	1,685,339	Charleston	100,605,944
McCormick	573,252	Cherokee	5,901,977
Pickens	16,207,121	Darlington	1,451,630
Richland	65,320,916	Horry	76,999,631
Saluda	1,155,902	Kershaw	1,367,454
Sumter	12,224,077	Total:	\$227,039,932
Union	176,009	School District Tax	
Williamsburg	2,305,047	Chesterfield	\$3,099,929
Total:	\$337,872,675	Clarendon	2,742,849
Transportation Tax		Darlington	4,162,304
Berkeley	27,774,138	Dillon	2,534,955
Charleston	60,147,328	Jasper	3,869,088
Dorchester	16,034,681	Lexington	44,092,212
Jasper	324,468	Marlboro	1,397,794
Richland	64,367,920	Total:	\$61,899,134
Total:	\$168,648,535		
Tourism Development Tax			
Myrtle Beach	\$28,619,878		

Note: The counties reported are those that had taxes in effect during Fiscal Year 2017.

State of South Carolina
Local Tax Designation by
County Effective May 1, 2017
Collected by the SC Department of Revenue



Abbeville	7%	Chesterfield	8%	Hampton	8%	Newberry	7%
Aiken	8%	Clarendon	8%	Horry	8%	Oconee	6%
Allendale	8%	Colleton	8%	Horry (Myrtle Beach)	9%	Orangeburg	7%
Anderson	7%	Darlington	8%	Jasper	9%	Pickens	7%
Bamberg	8%	Dillon	8%	Kershaw	8%	Richland	8%
Barnwell	8%	Dorchester	7%	Lancaster	8%	Saluda	7%
Beaufort	6%	Edgefield	7%	Laurens	7%	Spartanburg	6%
Berkeley	8%	Fairfield	7%	Lee	8%	Sumter	8%
Calhoun	7%	Florence	8%	Lexington	7%	Union	7%
Charleston	9%	Georgetown	7%	Marion	8%	Williamsburg	8%
Cherokee	8%	Greenville	6%	Marlboro	8%	York	7%
Chester	8%	Greenwood	7%	McCormick	8%		

Special Notice

Effective May 1, 2017, Allendale (Note: 1% Local Option Tax is still in effect.), Barnwell (Note: 1% Local Option Tax is still in effect.), Greenwood, Horry (Note: 1% Education Capital Improvement Tax is still in effect.), McCormick (Note: 1% Local Option Tax is still in effect.), and Williamsburg County will impose a 1% Capital Projects Tax. Note: Williamsburg's 1% Local Option Tax is still in effect.

Charleston County ½% Transportation Tax will increase to 1% (Note: Charleston's 1% Local Option and 1% Education Capital Improvement Tax are still in effect.); Jasper County will impose a 1% Transportation Tax (Note: Jasper's 1% Local Option and 1% School District are still in effect.). Union County will impose a 1% Local Option Tax.

6. ACCOMMODATIONS TAX

A 7% statewide sales tax is imposed upon the gross proceeds from the rentals or charges for sleeping accommodations furnished at any place (with exceptions) 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 accommodations tax is as follows:

2% Accommodations

5% State-wide sales tax

Plus local taxes, if applicable

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 2017 Collections:	\$69,577,895

ACCOMMODATIONS TAX ALLOCATIONS BY QUARTER FISCAL YEAR 2017

Quarter	Tax Collected
Quarter 1 (July 2016 – September 2016)	\$27,730,123
Quarter 2 (October 2016 – December 2016)	\$14,051,132
Quarter 3 (January 2017 – March 2017)	\$8,976,884
Quarter 4 (April 2017 – June 2017)	\$18,819,755

**ACCOMMODATIONS TAX ALLOCATIONS BY COUNTY
FISCAL YEAR 2017**

County	Tax Collected	County	Tax Collected
Abbeville	\$15,222	Greenwood	\$208,295
Aiken	582,269	Hampton	27,230
Allendale	4,425	Horry	21,358,333
Anderson	695,877	Jasper	389,495
Bamberg	6,830	Kershaw	171,221
Barnwell	35,539	Lancaster	64,207
Beaufort	8,659,023	Laurens	140,948
Berkeley	772,213	Lee	17,878
Calhoun	715	Lexington	1,145,402
Charleston	17,611,666	McCormick	29,642
Cherokee	153,928	Marion	28,546
Chester	106,754	Marlboro	23,004
Chesterfield	56,423	Newberry	135,197
Clarendon	154,100	Oconee	306,895
Colleton	767,155	Orangeburg	736,616
Darlington	153,745	Pickens	564,955
Dillon	125,627	Richland	3,541,442
Dorchester	174,545	Saluda	10,489
Edgefield	11,498	Spartanburg	1,186,437
Fairfield	39,649	Sumter	389,784
Florence	1,368,400	Union	32,734
Georgetown	2,004,998	Williamsburg	14,420
Greenville	4,373,550	York	1,180,556
		Total	\$69,577,895

7. ADMISSIONS TAX

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

Examples of places of amusement:

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:	§12-21-2420 to §12-21-6540 §12-62-60
Rate:	5%
Distribution:	Commercial Fisheries Division (DNR) Tourism Infrastructure Development Fund Counties & Municipalities Advisory Coordinating Council General Fund - Parks, Recreation and Tourism
FY 2017 Collections:	\$40,288,530

**ADMISSIONS TAX COLLECTIONS BY COUNTY
FISCAL YEAR 2017**

County	Tax Collected	County	Tax Collected
Abbeville	\$1,190	Greenwood	318,834
Aiken	855,940	Hampton	1,678
Allendale	743	Horry	10,132,827
Anderson	528,982	Jasper	61,819
Bamberg	48	Kershaw	27,766
Barnwell	6,055	Lancaster	97,069
Beaufort	3,979,042	Laurens	60,036
Berkeley	913,153	Lee	24,381
Calhoun	8,362	Lexington	747,105
Charleston	6,554,782	Marion	9,768
Cherokee	149,263	Marlboro	9,172
Chester	32,449	McCormick	64,312
Chesterfield	23,720	Newberry	15,723
Clarendon	38,724	Oconee	263,414
Colleton	63,685	Orangeburg	147,342
Darlington	591,547	Pickens	1,967,213
Dillon	31,087	Richland	3,611,770
Dorchester	410,554	Saluda	15,457
Edgefield	27,635	Spartanburg	640,619
Fairfield	50,382	Sumter	162,009
Florence	451,113	Union	4,070
Georgetown	694,473	Williamsburg	14,606
Greenville	3,597,472	York	2,208,190
		Unallocated Total	\$672,951
		Total	\$40,288,530

**ADMISSIONS TAX COLLECTIONS BY EVENT TYPE
FISCAL YEAR 2017**

Type of Admission	Number of Returns	Tax Collected
Archery	82	\$34,539
Amusement Parks	358	3,860,048
Amusement Rides	188	1,413,112
Athletic Events	448	3,551,011
Auto Racing, Motorcycle	153	342,082
Bands	181	127,812
Bowling	413	797,875
Carnival	7	132,021
Dances	307	1,158,470
Driving Range, Tennis	379	1,066,566
Fishing Pier	66	44,079
Gardens	52	1,403,082
Golf	3244	10,738,933
Gyms, Spas, Body Bldng & Fitns	140	403,881
Horse Racing, Shows & Rides	19	14,715
Itinerant Shows	68	236,673
Miniature Golf Course	310	769,156
Miniature Raceway (*Go-Karts)	52	314,713
Miscellaneous	2512	5,192,438
Night Clubs	1116	580,650
Promoter	282	2,231,024
Skating	273	299,782
Sight Seeing Attractions	133	336,790
Swimming	153	437,347
Theaters	645	4,801,731
Total	11,581	\$40,288,530

8. PROPERTY TAX

Most property taxes are administered and collected by local governments, with assistance from the SCDOR to ensure equitable and uniform assessments throughout the State. Real and personal property are subject to the tax. Municipalities levy a tax on property situated within the limits of the municipality for services provided by the municipality. The tax is paid by individuals, corporations, partnerships, etc. who own property within the state.

Real and personal property of manufacturers, utilities, railroads, carlines and airlines and business personal property of merchants are assessed by the SCDOR. The county assessor assesses all other real property and the county auditor assesses all other personal property.

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).

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%
Manufacturing Property	10.5% of FMV of real property
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)	6.0%

BUSINESS PERSONAL PROPERTY TAX

All businesses assessed by the SCDOR 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 not to exceed 90%.

Enacted:	1962
Statute:	§12-37-710
Rate:	Local Millage
Distribution:	Local Governments
FY 2017 Collections:	Collected by Local Governments

MOTOR CARRIER PROPERTY TAX

Motor carriers must file an annual property tax return with the SCDOR 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. If one-half of tax due is paid with the filed return, the other half is due by December 31.

Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 2017 Collections:	\$29,539,145

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 SCDOR a report setting forth specifically the information prescribed by the SCDOR to enable it to make the assessment.

Enacted:	1976
Statute:	§§12-37-2110 to 12-37-2190
Rate:	Average statewide millage
Distribution:	State General Fund
FY 2017 Collections:	\$5,499,151

**ASSESSED PROPERTY BY SCHOOL DISTRICT
BASED ON 2016 VALUES**

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	\$36,927,282	\$9,325,380	\$1,170,534	\$3,701,330	\$8,270,246	\$1,399,484	\$908,310	\$61,702,566
AIKEN	\$455,196,911	\$91,200,180	\$35,741,463	\$51,013,450	\$61,642,156	\$22,766,330	\$1,483,362	\$719,043,852
ALLENDALE	\$8,324,880	\$2,082,541	\$122,720	\$7,417,390	\$5,541,375	\$584,700	\$34,733	\$24,108,339
ANDERSON 1	\$137,942,340	\$29,985,619	\$13,723,870	\$6,880,665	\$16,873,899	\$7,493,250	\$121,948	\$213,021,591
ANDERSON 2	\$37,276,440	\$9,073,998	\$1,604,290	\$3,320,372	\$9,765,241	\$2,676,700	\$47,847	\$63,764,888
ANDERSON 3	\$22,509,390	\$5,755,214	\$3,730,390	\$4,226,392	\$7,551,386	\$1,337,370	\$30,335	\$45,140,477
ANDERSON 4	\$78,790,100	\$13,172,315	\$14,891,910	\$3,003,513	\$5,863,413	\$3,052,460	\$76,487	\$118,850,198
ANDERSON 5	\$233,354,507	\$42,798,037	\$34,135,460	\$6,824,399	\$16,654,819	\$16,869,830	\$239,780	\$350,876,832
BAMBERG 1	\$10,608,410	\$2,900,690	\$20	\$1,429,150	\$2,463,920	\$669,920	\$464,390	\$18,536,500
BAMBERG 2	\$6,616,780	\$1,660,910	\$80	\$868,260	\$3,221,770	\$522,920	\$313,540	\$13,204,260
BARNWELL 19	\$5,760,920	\$1,753,397	\$335,624	\$416,810	\$2,159,130	\$145,042	\$107,451	\$10,678,374
BARNWELL 29	\$7,489,950	\$1,930,861	\$361,821	\$3,865,560	\$1,172,304	\$301,745	\$151,903	\$15,274,144
BARNWELL 45	\$20,157,660	\$5,384,827	\$956,305	\$86,360	\$4,432,403	\$1,774,464	\$330,122	\$33,122,141
BEAUFORT	\$1,574,340,200	\$146,857,140	\$15,734,539	\$2,466,941	\$51,717,430	\$38,631,190	\$4,131,161	\$1,833,878,601
BERKELEY	\$626,594,560	\$105,587,096	\$140,786,532	\$18,734,748	\$60,262,980	\$24,818,580	\$2,314,846	\$979,099,342
CALHOUN	\$32,235,490	\$8,872,875	\$18,852,913	\$11,831,335	\$7,857,366	\$2,751,990	\$818,694	\$83,220,663
CHARLESTON	\$2,886,266,142	\$284,172,304	\$125,281,643	\$20,460,470	\$116,471,110	\$96,183,410	\$2,491,003	\$3,531,326,082
CHEROKEE	\$97,085,320	\$21,833,190	\$24,165,540	\$26,737,080	\$22,908,346	\$6,686,230	\$1,165,697	\$200,581,403
CHESTER	\$53,132,290	\$12,168,186	\$6,872,804	\$18,388,070	\$16,763,945	\$4,627,410	\$950,519	\$112,903,224
CHESTERFIELD	\$63,078,960	\$16,737,266	\$16,182,403	\$17,567,690	\$12,704,047	\$3,832,540	\$636,464	\$130,739,370
CLARENDON 1	\$25,112,830	\$3,688,423	\$171,023	\$141,400	\$2,721,560	\$607,060	\$692,737	\$33,135,033
CLARENDON 2	\$39,425,090	\$8,414,097	\$799,350	\$619,020	\$3,548,270	\$2,081,930	\$448,793	\$55,336,550
CLARENDON 3	\$6,604,620	\$1,982,890	\$51,312	\$39,530	\$881,920	\$465,700	\$71,002	\$10,096,974
COLLETON	\$126,846,310	\$17,726,960	\$1,986,090	\$3,832,090	\$15,879,710	\$4,910,920	\$1,562,353	\$172,744,433
DARLINGTON	\$103,311,900	\$30,238,440	\$16,116,812	\$14,721,267	\$81,669,280	\$4,881,162	\$	\$250,938,861
DILLON 3	\$9,413,690	\$2,689,578	\$1,264,852	\$2,512,220	\$1,677,100	\$819,980	\$171,979	\$18,549,399
DILLON 4	\$32,842,040	\$7,982,444	\$406,889	\$5,175,700	\$6,149,652	\$2,486,180	\$756,384	\$55,799,289
DORCHESTER 2	\$395,383,470	\$65,999,977	\$14,478,722	\$8,715,580	\$21,240,860	\$7,128,708	\$785,809	\$513,733,126
DORCHESTER 4	\$32,535,760	\$7,059,740	\$8,448,824	\$10,998,680	\$5,965,120	\$1,857,709	\$126,043	\$66,991,876
EDGEFIELD	\$48,092,440	\$12,349,252	\$2,272,888	\$6,791,050	\$9,519,310	\$1,614,420	\$899,000	\$81,538,360
FAIRFIELD	\$48,539,476	\$10,320,064	\$	\$1,906,030	\$82,391,621	\$2,906,550	\$857,800	\$146,921,541
FLORENCE 1	\$270,062,586	\$55,628,956	\$37,667,811	\$22,135,831	\$22,055,530	\$15,504,807	\$1,994,889	\$425,050,410
FLORENCE 2	\$8,808,991	\$2,752,066	\$	\$434,669	\$2,406,350	\$289,730	\$72,725	\$14,764,531
FLORENCE 3	\$27,768,389	\$7,730,947	\$3,053,523	\$9,096,772	\$4,124,607	\$1,949,083	\$202,712	\$53,926,033
FLORENCE 4	\$9,554,172	\$3,257,785	\$9,018,317	\$936,107	\$1,485,300	\$693,072	\$96,188	\$25,040,941
FLORENCE 5	\$7,769,260	\$2,629,831	\$583,036	\$507,764	\$1,181,999	\$593,847	\$57,039	\$13,322,776
GEORGETOWN	\$464,786,321	\$47,688,107	\$18,153,610	\$26,754,020	\$10,150,610	\$9,574,850	\$2,251,340	\$579,358,858
GREENVILLE	\$1,692,607,505	\$270,113,463	\$163,499,640	\$71,128,560	\$100,211,202	\$107,928,110	\$9,732,784	\$2,415,221,264
GREENWOOD 50	\$115,188,222	\$23,046,620	\$26,449,286	\$11,950,012	\$11,349,344	\$8,896,756	\$1,034,335	\$197,914,575
GREENWOOD 51	\$7,723,902	\$2,367,698	\$760,763	\$1,109,970	\$1,788,270	\$253,410	\$111,054	\$14,115,067
GREENWOOD 52	\$7,357,922	\$4,134,414	\$33,584,553	\$3,822,441	\$2,969,013	\$903,290	\$200,432	\$52,972,065
HAMPTON 1	\$22,284,430	\$4,538,878	\$	\$269,600	\$6,814,479	\$1,630,940	\$502,048	\$36,040,375
HAMPTON 2	\$7,553,320	\$1,777,051	\$535,820	\$2,085,710	\$3,104,409	\$655,670	\$37,872	\$15,749,852
HORRY	\$1,758,492,814	\$253,469,902	\$36,042,392	\$11,364,470	\$39,163,420	\$71,365,120	\$5,756,003	\$2,175,654,121
JASPER	\$77,948,800	\$15,244,821	\$15,511,368	\$1,851,730	\$18,232,748	\$7,758,700	\$817,677	\$137,365,844
KERSHAW	\$151,034,513	\$32,194,876	\$12,406,600	\$13,807,340	\$19,305,090	\$6,359,640	\$1,575,001	\$236,683,060
LANCASTER	\$272,287,050	\$46,088,017	\$19,560,538	\$8,203,730	\$16,420,620	\$9,908,799	\$1,334,270	\$373,803,024
LAURENS 55	\$60,622,790	\$15,470,756	\$9,586,015	\$6,451,720	\$9,574,010	\$4,599,650	\$913,590	\$107,218,531
LAURENS 56	\$31,661,380	\$7,247,958	\$6,662,636	\$2,108,310	\$5,188,960	\$1,711,820	\$473,910	\$55,054,974
LEE	\$22,859,080	\$5,547,663	\$213,483	\$3,463,890	\$4,328,400	\$1,659,187	\$627,074	\$38,698,777
LEXINGTON 1	\$382,996,800	\$79,999,710	\$33,801,160	\$15,688,790	\$45,282,970	\$13,005,080	\$1,017,605	\$571,792,115
LEXINGTON 2	\$166,883,290	\$37,953,580	\$45,863,020	\$10,874,250	\$20,996,000	\$20,666,950	\$494,110	\$303,731,200
LEXINGTON 3	\$31,790,600	\$6,294,117	\$520,900	\$1,850,470	\$4,935,690	\$1,725,770	\$154,699	\$47,272,246

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
LEXINGTON 4	\$20,241,380	\$5,940,880	\$1,134,640	\$1,463,990	\$5,036,160	\$926,540	\$66,165	\$34,809,755
LEXINGTON 5	\$367,053,100	\$66,017,820	\$5,492,290	\$6,315,920	\$44,628,670	\$13,201,510	\$806,803	\$503,516,113
MARION CNTY	\$50,185,896	\$11,478,635	\$1,360,576	\$3,270,390	\$8,413,656	\$3,513,470	\$970,054	\$79,192,677
MARLBORO	\$33,288,140	\$8,962,910	\$12,755,000	\$6,688,990	\$6,778,800	\$1,911,710	\$763,200	\$71,148,750
MCCORMICK	\$32,484,190	\$4,881,816	\$73,270	\$1,166,890	\$4,315,557	\$490,350	\$837,982	\$44,250,055
NEWBERRY	\$92,091,800	\$17,963,297	\$12,996,200	\$13,193,340	\$12,945,720	\$4,562,640	\$1,235,320	\$154,988,317
OCONEE	\$333,937,375	\$42,504,784	\$23,601,024	\$8,390,953	\$164,428,624	\$7,367,923	\$3,469,729	\$583,700,412
ORANGEBURG 3	\$42,531,894	\$8,441,987	\$8,239,124	\$3,354,110	\$7,222,500	\$4,560,690	\$534,102	\$74,884,407
ORANGEBURG 4	\$24,476,020	\$8,283,814	\$2,042,760	\$3,425,470	\$30,966,285	\$4,212,140	\$634,630	\$74,041,119
ORANGEBURG 5	\$98,228,425	\$18,362,726	\$21,211,309	\$17,871,440	\$10,955,727	\$13,436,188	\$1,296,454	\$181,362,269
PICKENS	\$354,642,830	\$52,297,565	\$15,211,063	\$9,249,480	\$37,663,150	\$14,608,980	\$3,172,963	\$486,846,031
RICHLAND 1	\$543,940,540	\$93,943,893	\$36,333,039	\$45,918,550	\$91,762,200	\$47,860,240	\$968,653	\$860,727,115
RICHLAND 2	\$398,138,830	\$80,734,327	\$8,320,935	\$17,996,840	\$28,377,050	\$17,663,480	\$610,091	\$551,841,553
SALUDA	\$31,958,490	\$6,859,376	\$22,942	\$3,635,900	\$4,539,440	\$918,240	\$747,415	\$48,681,803
SPARTANBURG 1	\$78,826,036	\$14,069,855	\$566,875	\$2,553,990	\$7,931,505	\$2,707,270	\$377,458	\$107,032,989
SPARTANBURG 2	\$148,801,771	\$28,887,255	\$7,024,440	\$10,348,580	\$10,105,396	\$6,179,360	\$853,969	\$212,200,771
SPARTANBURG 3	\$29,004,290	\$6,445,942	\$8,995,655	\$14,613,970	\$5,849,748	\$1,719,430	\$209,992	\$66,839,027
SPARTANBURG 4	\$33,933,355	\$7,121,520	\$761,324	\$5,477,820	\$5,485,559	\$1,035,670	\$254,523	\$54,069,771
SPARTANBURG 5	\$140,982,061	\$26,642,903	\$63,021,352	\$25,888,190	\$10,144,312	\$14,102,790	\$4,352,310	\$285,133,918
SPARTANBURG 6	\$177,860,090	\$30,497,099	\$19,163,982	\$20,946,260	\$13,252,521	\$15,817,160	\$964,387	\$278,501,499
SPARTANBURG 7	\$148,855,928	\$24,506,350	\$3,773,569	\$11,478,310	\$13,730,825	\$17,146,400	\$609,507	\$220,100,889
SUMTER	\$208,748,720	\$44,451,920	\$19,733,130	\$11,525,780	\$18,967,050	\$12,572,220	\$442,360	\$316,441,180
UNION	\$34,615,470	\$9,210,150	\$10,923,265	\$7,009,460	\$7,978,860	\$2,356,137	\$994,216	\$73,087,558
WILLIAMSBURG	\$45,729,000	\$12,951,012	\$21,085,995	\$970,430	\$11,199,115	\$2,952,580	\$1,508,257	\$96,396,389
YORK 1	\$60,830,460	\$13,446,282	\$2,448,626	\$6,430,690	\$12,974,001	\$4,280,520	\$463,355	\$100,873,934
YORK 2	\$138,031,239	\$26,350,075	\$1,960,514	\$3,510,080	\$157,668,137	\$4,901,445	\$471,026	\$332,892,516
YORK 3	\$317,532,042	\$59,060,990	\$32,210,623	\$35,690,426	\$15,962,220	\$20,269,240	\$732,002	\$481,457,543
YORK 4	\$264,042,160	\$45,544,716	\$24,608,453	\$13,679,560	\$12,326,034	\$10,343,315	\$463,355	\$371,007,593
Total	\$17,110,829,827	\$2,682,741,006	\$1,339,194,069	\$802,654,517	\$1,778,619,532	\$806,137,803	\$81,458,127	\$24,601,634,881

9. ALCOHOLIC BEVERAGE TAX AND LICENSE

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

ALCOHOLIC LIQUORS TAX

Filing Fee:

\$200

License Fee:

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 Micro Distillery 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

Excise Tax:

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 and Chapter 33 of Title 12
Rate:	See Above
Distribution:	State General Fund Local Option Permits to Local Governments
FY 2017 Collections:	\$82,609,746

BEER AND WINE TAX

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

Permit Fees:

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:	\$10
120-day Temporary Beer & Wine Permit:	\$25
7-day On Premises Beer & Wine Permit:	\$2,200 every two years

Tax:

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 and Chapter 21 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 2017 Collections:	\$109,576,642

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

County	Local Option Permit	7-Day Beer and Wine	City	Local Option Permit	7-Day Beer and Wine
Beaufort	YES	YES	Aiken	YES	YES
Berkeley	YES	YES	Anderson	YES	NO
Charleston	YES	YES	Central	YES	YES
Chester	YES	YES	Chapin	YES	YES
Clarendon	YES	YES	Clemson	YES	NO
Colleton	YES	YES	Columbia (Richland)	YES	YES
Dorchester	YES	YES	Darlington	YES	YES
Fairfield	YES	YES	Easley	YES	YES
Georgetown	YES	YES	Florence	YES	NO
Greenville	YES	YES	Gaffney	YES	YES
Greenwood	YES	NO	Greeleyville	NO	YES
Horry	YES	YES	Hartsville	YES	YES
Jasper	YES	YES	Irmo	YES	YES
Kershaw	YES	YES	Lake City	YES	YES
Lancaster	YES	YES	North Augusta	YES	YES
Lee	YES	YES	Pendleton	YES	YES
Lexington	YES	YES	Sumter	YES	NO
Marion	YES	YES			
Newberry	YES	YES			
Oconee	YES	YES			
Orangeburg	YES	YES			
Richland *	YES	YES*			
Saluda	YES	YES			
Spartanburg	YES	YES			
York	YES	YES			

* Richland County's 7-Day Beer and Wine Permit is for the unincorporated areas of Richland County only

10. TOBACCO TAX

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. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

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.

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	Cigarettes: \$0.57 per pack of 20 cigarettes \$0.7125 per pack of 25 cigarettes \$0.0285 per cigarette Other Tobacco Products: 5% of the manufactured purchase price
Distribution:	\$0.07 - State General Fund \$0.50 Surtax Department of Health & Environmental Control Medical University of South Carolina Department of Health and Human Services
FY 2017 Collections:	\$157,945,736

**TOBACCO TAX COLLECTIONS BY MONTH
FISCAL YEAR 2017**

Month	Cigarettes	Other Tobacco Products	Total
Jul – 16	\$1,529,082	\$952,928	\$2,482,010
Aug – 16	1,557,598	184,968	1,742,566
Sep – 16	1,707,557	813,680	2,521,238
Oct – 16	1,550,170	630,645	2,180,815
Nov – 16	1,574,454	706,163	2,280,617
Dec – 16	1,503,734	660,654	2,164,388
Jan – 17	1,473,569	787,815	2,261,385
Feb – 17	1,387,288	613,884	2,001,173
Mar – 17	1,311,292	599,936	1,911,228
Apr – 17	1,553,781	189,992	1,743,773
May – 17	1,495,530	1,387,044	2,882,575
Jun – 17	1,690,227	732,436	2,422,664
Total	\$18,334,288	\$8,260,149	\$26,594,438

**CIGARETTE SURTAX COLLECTIONS
\$0.50 PER PACK**

Month	Cigarette Surtax
Jul-16	\$11,311,983
Aug-16	11,126,169
Sep-16	12,197,075
Oct-16	11,072,650
Nov-16	11,246,335
Dec-16	10,741,192
Jan-17	10,525,733
Feb-17	9,909,202
Mar-17	9,366,609
Apr-17	11,095,918
May-17	10,682,598
Jun-17	12,075,827
Total	\$131,351,297

**EXCISE TAX RATES ON CIGARETTES
AS OF JANUARY 1, 2017**

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	40	Nebraska	64	41
Alaska	200	13	Nevada	180	19
Arizona	200	13	New Hampshire	178	20
Arkansas	115	33	New Jersey	270	9
California (b)	87	37	New Mexico	166	23
Colorado	84	38	New York (a)	435	1
Connecticut	390	2	North Carolina	45	47
Delaware	160	24	North Dakota	44	48
Florida (c)	133.9	29	Ohio	160	24
Georgia	37	49	Oklahoma	103	35
Hawaii	320	5	Oregon	132	30
Idaho	57	45	Pennsylvania	260	10
Illinois (a)	198	18	Rhode Island	375	3
Indiana	99.5	36	South Carolina	57	45
Iowa	136	28	South Dakota	153	26
Kansas	129	31	Tennessee (a) (d)	62	42
Kentucky	60	43	Texas	141	27
Louisiana	108	34	Utah	170	21
Maine	200	13	Vermont	308	6
Maryland	200	13	Virginia (a)	30	50
Massachusetts	351	4	Washington	302.5	8
Michigan	200	13	West Virginia	120	32
Minnesota (e)	304	7	Wisconsin	252	11
Mississippi	68	39	Wyoming	60	43
Missouri (a)	17	51	Dist. of Columbia (f)	250	12
Montana	170	21	U. S. Median	153.0	

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 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(b) California tax rate is scheduled to increase to \$2.87 per pack on 4/1/17.

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

(d) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 55.0¢ through December 31, 2017.

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 42¢.

11. OTHER TAXES AND LICENSING

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 SCDOR. Each type and model of flight equipment shall be separately returned, valued and apportioned.

Enacted:	1976
Statute:	§12-37-2410 to §12-37-2490 §55-5-280
Rate:	Average statewide millage
Distribution:	State General Fund State Aviation Fund
FY 2017 Collections:	\$ 4,435,404

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 2017 Collections:	\$53,357,725

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.

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)

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

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 SCDOR.

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 SCDOR 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:	General Fund Bingo Charities Division on Aging Parks, Recreation and Tourism Commission on Minority Affairs
FY 2017 Collections:	\$6,720,701

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 2017 Collections:	\$1,265,119

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 SCDOR 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 2017 Collections:	\$305

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 SCDOR 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: \$0.55 of each \$1.85.

Enacted:	1923
Statute:	§12-24-10 to 12-24-150
Rate:	See statute
Distribution:	\$0.75 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.25 — Conservation Bank \$0.55 — County General Fund
FY 2017 Collections:	\$89,110,662

**DEED RECORDING FEE COLLECTIONS BY COUNTY
FISCAL YEAR 2017**

County	Tax Collections	County	Tax Collections
ABBEVILLE	\$120,675	GREENWOOD	\$524,275
AIKEN	1,669,968	HAMPTON	152,304
ALLENDALE	67,009	HORRY	9,654,281
ANDERSON	2,023,169	JASPER	510,415
BAMBERG	87,854	KERSHAW	588,747
BARNWELL	98,384	LANCASTER	1,727,805
BEAUFORT	6,934,808	LAURENS	440,271
BERKELEY	5,407,979	LEE	39,646
CALHOUN	72,147	LEXINGTON	4,194,705
CHARLESTON	16,598,773	MARION	94,348
CHEROKEE	355,358	MARLBORO	59,580
CHESTER	203,785	MCCORMICK	81,541
CHESTERFIELD	171,545	NEWBERRY	229,727
CLARENDON	226,160	OCONEE	1,196,350
COLLETON	445,214	ORANGEBURG	632,980
DARLINGTON	251,169	PICKENS	1,422,881
DILLON	120,973	RICHLAND	6,284,281
DORCHESTER	2,887,560	SALUDA	102,024
EDGEFIELD	179,206	SPARTANBURG	3,923,845
FAIRFIELD	290,181	SUMTER	780,451
FLORENCE	1,005,026	UNION	82,719
GEORGETOWN	1,401,188	WILLIAMSBURG	110,397
GREENVILLE	10,158,134	YORK	5,500,828
		State Total:	\$89,110,662

DRY CLEANING FACILITY FEES AND SURCHARGES

The SCDOR 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 nonhalogenated solvent. A person importing or producing one of the solvents must register with the SCDOR 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 nonhalogenated 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 2017 Collections:	\$1,001,766

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 2017 Collections:	\$ 28,278,267

EMERGENCY SERVICE USER FEE

The 911 charge is imposed with respect to commercial mobile radio service (CMRS) connection and prepaid wireless retail transaction and is paid to the SCDOR.

CMRS 911 User Fee: CMRS Connection is each mobile number assigned to a CMRS customer. Commercial Mobile Radio Service (CMRS) is defined under Sections 3(27) and 332(d), Federal Telecommunications Act of 1996 (47 U.S.C. Section 151, et seq.), Federal Communications Commission Rules, and the Omnibus Budget Reconciliation Act of 1993. The term includes any wireless two-way communication device, including radio-telephone communications used in cellular telephone service, personal communication service, or the functional and/or competitive equivalent of a radio-telephone communications line used in cellular telephone service, a personal communication service, or a network radio access line. The term does not include services that do not provide access to 911 services, a communication channel suitable only for data transmission, a wireless roaming service or other nonlocal radio access line service, or a private telecommunications system. The fee is calculated at a rate of \$0.62 per mobile identification number.

Prepaid Wireless 911 Charge: Prepaid wireless sellers are required to collect these charges from prepaid wireless consumers pursuant to Code Section 23-47-68. A prepaid wireless retail transaction is the purchase of prepaid wireless telecommunications service from a prepaid wireless seller for any purpose other than resale. A prepaid wireless seller is a person or entity that sells prepaid wireless telecommunications service to another person or entity for any purpose other than resale.

A charge is calculated at a rate of \$0.62 per prepaid wireless retail transaction and collected by the SCDOR. All funds are transferred and 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% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor
FY 2017 Collections:	\$ 29,876,223

EMERGENCY SERVICE USER FEE

Universal Service Fund Charge: Code Section 58-9-280(E) requires telecommunications companies to collect charges from their customers and to contribute them to a Universal Service Fund (USF) in order to provide basic local exchange telephone service at affordable rates and to assist with alignment of prices and recovery of costs to carriers of last resort. The Department must issue an assessment and collect fund contributions from any telecommunications company that does not have a certificate issued by the Public Service Commission (PSC). The Office of Regulatory Staff (ORS) must certify to the Department the USF factor and the amounts to be assessed. Telecommunications companies that have certificates issued by the PSC must continue to remit their contributions to ORS.

Prepaid wireless sellers must collect USF contributions from consumers for prepaid wireless communications services. This fixed per-transaction fee is established annually by ORS. Prepaid wireless sellers must collect the USF contribution on each retail transaction occurring in South Carolina.

Prepaid wireless sellers may retain 3% of the gross USF contribution as an administrative fee.

Dual Party Relay Charge: Code Section 58-9-2530 authorizes the Public Service Commission (PSC) to require local exchange carriers to collect and remit a dual party relay charge. The PSC may require each local exchange provider, Commercial Mobile Radio Service (CMRS) provider, Voice over Internet Protocol (VoIP) service provider and prepaid wireless seller to impose a dual party relay charge not to exceed 10 cents (reduced from 25 cents). The charge will fund a dual party relay system that allows deaf, hearing or speech impaired users to communicate with an intermediary who orally relays the message or request to a third party.

No other tax, fee, surcharge, or other charge for dual party relay system funding may be imposed by any State entity.

Rules are provided for sourcing transactions, limiting the number of charges in certain instances, and addressing situations where services overlap.

Enacted:	2017
Statute:	58-9-280(E), 58-9-2530
Rate:	See Above
Distribution:	Office of Regulatory Staff
FY 2017 Collections:	\$12,202,981

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 §§48-30-10 to 48-30-80
Rate:	See statute
Distribution:	Forest Renewal Fund
FY 2017 Collections:	\$ 890,973

INDIGENT 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 2017 Collections:	\$267,253,101

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 SCDOR.

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 and pay applicable fees before operating.

Enacted:	1922
Statute:	§§12-28-110 to12-28-2930
Rate:	\$0.1675/gallon
Distribution:	\$0.16 — User Fee, Department of Transportation, DNR \$0.005 — Environmental Impact Fee, Department of Health and Environmental Control \$0.002 \$0.005 — Petroleum Inspection Fee, Department of Agriculture
FY 2017 Collections:	\$ 629,075,793

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 2017 Collections:	\$ 798,063

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 2017 Collections:	\$ 1,881,527

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 (Local Governments)
FY 2017 Collections:	\$ 10,404,642