



SOUTH CAROLINA



DEPARTMENT OF REVENUE

# 2017-2018 Annual Report

*Henry McMaster*  
Governor

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Director

## TABLE OF CONTENTS

1. <u>Agency Overview</u>	1
2. <u>Individual Income Tax</u>	3
3. <u>Corporate Income Tax</u>	15
4. <u>Sales and Use Tax</u>	19
5. <u>Local Sales and Use Tax</u>	29
6. <u>Accommodations Tax</u>	35
7. <u>Admissions Tax</u>	37
8. <u>Property Tax</u>	40
9. <u>Alcohol Beverage Tax and License</u>	45
10. <u>Tobacco Tax</u>	48
11. <u>Other Taxes and Licensing</u>	50

# 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 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 72 taxes and fees, SCDOR collected a record \$12.3 billion in revenue dollars in Fiscal Year 2018. In Fiscal Year 2018, SCDOR collected approximately \$8.3 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 \$4 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](mailto:Jean.Funches@dor.sc.gov)

## 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 2017, please see the following Tax Foundation publication: [Fiscal Fact No. 544: State Income Tax Rates and Brackets for 2017](#).

<b>Enacted:</b>	1927
<b>Statute:</b>	Title 12, Chapter 6
<b>Rate:</b>	3% to 7%
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$4,398,423,661</b>

**Note:** The Tax 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).

**INDIVIDUAL INCOME TAX RETURNS BY COUNTY**  
**Tax Year 2017**

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
ABBEVILLE	9,509	19,408	158,048,123	11,735,981
AIKEN	67,068	131,813	1,766,139,123	103,541,750
ALLENDALE	3,009	5,751	22,652,895	2,142,219
ANDERSON	80,607	161,586	1,922,105,141	133,923,772
BAMBERG	4,801	9,509	64,834,679	4,846,307
BARNWELL	7,485	15,114	128,522,057	8,700,162
BEAUFORT	73,572	139,118	2,524,605,790	178,027,818
BERKELEY	85,681	168,353	2,403,753,878	158,714,086
CALHOUN	5,893	11,226	114,554,466	8,843,547
CHARLESTON	172,432	306,147	6,183,115,100	501,227,310
CHEROKEE	21,751	43,363	355,580,429	23,750,644
CHESTER	12,778	25,086	207,271,092	12,675,515
CHESTERFIELD	16,634	33,226	253,508,801	15,713,829
CLARENDON	12,097	23,699	134,152,128	11,938,779
COLLETON	15,603	30,491	195,993,374	16,290,846
DARLINGTON	26,092	51,483	472,441,138	35,230,933
DILLON	11,078	22,599	116,712,818	8,990,603
DORCHESTER	64,188	127,683	1,755,103,093	114,374,234
EDGEFIELD	9,235	18,721	205,769,205	12,220,156
FAIRFIELD	9,271	17,114	147,182,087	10,335,338
FLORENCE	54,945	107,789	514,460,858	89,327,253
GEORGETOWN	26,708	49,970	632,325,364	50,208,753
GREENVILLE	212,389	415,011	7,297,667,639	493,678,670
GREENWOOD	27,003	52,885	554,905,297	39,592,119
HAMPTON	7,018	13,647	97,841,396	7,260,253
HORRY	142,975	257,091	1,619,737,111	190,489,062
JASPER	9,992	19,093	134,222,944	9,972,097
KERSHAW	26,560	53,073	603,603,251	41,902,697
LANCASTER	35,917	72,307	938,374,984	42,026,828
LAURENS	25,273	50,366	424,397,850	30,127,039
LEE	6,235	12,131	69,196,976	5,406,633
LEXINGTON	121,085	237,690	3,616,745,708	249,100,151
MARION	11,859	22,967	87,538,214	9,117,332
MARLBORO	9,426	18,463	103,877,199	6,809,972
MCCORMICK	3,496	6,530	48,959,722	3,460,853
NEWBERRY	15,387	30,128	297,849,738	21,224,307
OCONEE	30,692	59,790	795,716,806	53,931,118
ORANGEBURG	33,608	63,764	455,797,486	34,841,906
PICKENS	47,007	91,006	1,195,181,168	79,990,603
RICHLAND	162,709	298,891	3,608,493,433	321,389,217
SALUDA	7,236	15,046	126,052,776	9,114,028
SPARTANBURG	127,828	254,276	3,130,510,778	212,130,256
SUMTER	40,195	78,172	655,243,907	46,575,794
UNION	10,382	20,306	149,502,512	10,419,440
WILLIAMSBURG	11,398	22,032	115,368,710	9,564,743
YORK	109,628	223,160	4,003,861,585	169,804,690
OUT OF COUNTRY	4,503	5,916	77,013,030	4,944,710
OUT OF STATE	354,512	702,797	6,552,710,306	477,852,226
<b>Total</b>	<b>2,384,750</b>	<b>4,615,787</b>	<b>57,039,202,165</b>	<b>4,093,486,579</b>

**INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY**  
**Tax Year 2017**

<b>Tax Liability</b>	<b>Number of Returns</b>	<b>Percent of Total</b>	<b>Amount of Tax</b>	<b>Percent of Total</b>
\$0.00	952,258	39.93	0	0.00
\$0.01-\$25	43,006	1.80	546,965	0.01
\$26-\$50	36,422	1.53	1,379,581	0.04
\$51-\$75	35,537	1.49	2,226,774	0.05
\$76-\$100	30,035	1.26	2,624,444	0.06
\$101-\$125	23,863	1.00	2,693,928	0.07
\$126-\$150	23,018	0.97	3,156,255	0.08
\$151-\$200	46,753	1.96	8,178,739	0.20
\$201-\$250	35,740	1.50	8,059,389	0.20
\$251-\$300	34,557	1.45	9,519,407	0.23
\$301-\$400	59,220	2.48	20,563,776	0.50
\$401-\$500	51,717	2.17	23,207,531	0.57
\$501-\$600	43,502	1.82	23,867,744	0.58
\$601-\$700	39,073	1.64	25,369,448	0.62
\$701-\$800	39,340	1.65	29,512,120	0.72
\$801-\$900	35,181	1.48	29,963,242	0.73
\$901-\$1,000	33,782	1.42	32,106,296	0.78
\$1,001-\$1,250	78,686	3.30	88,365,704	2.16
\$1,251-\$1,500	70,095	2.94	96,363,645	2.35
\$1,501-\$2,000	116,012	4.86	202,090,546	4.94
\$2,001-\$2,500	92,528	3.88	207,240,207	5.06
\$2,501-\$3,000	74,360	3.12	203,753,888	4.98
\$3,001-\$4,000	108,961	4.57	378,119,880	9.24
\$4,001-\$5,000	74,504	3.12	333,174,465	8.14
\$5,001-\$7,500	100,857	4.23	611,503,171	14.94
\$7,501-\$9,999	42,884	1.80	368,892,057	9.01
OVER \$10,000	62,859	2.63	1,381,007,377	33.74
<b>Total</b>	<b>2,384,750</b>	<b>100.00</b>	<b>4,093,486,579</b>	<b>100.00</b>

**INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS  
TAX YEAR 2017**

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income	State Tax Amount	State Tax Credits	State Tax Liability
\$0	751,270	1,396,555	(14,550,966,154)	80,867,155	21,320,327	75,645,566
\$1-\$1,000	74,039	116,568	34,103,975	1,207,064	876,459	1,146,816
\$1,001-\$2,000	57,795	91,203	86,151,224	1,104,230	831,502	986,739
\$2,001-\$3,000	51,986	83,866	129,704,972	1,066,687	644,859	967,237
\$3,001-\$4,000	46,958	77,150	164,018,030	1,927,060	516,596	1,790,210
\$4,001-\$5,000	43,954	72,901	197,548,856	3,205,490	596,172	2,915,971
\$5,001-\$6,000	41,556	70,605	228,324,846	4,228,263	649,632	3,837,265
\$6,001-\$7,000	39,315	67,459	255,279,872	5,593,853	674,109	5,109,400
\$7,001-\$8,000	37,497	64,710	281,032,558	6,749,472	725,807	6,157,432
\$8,001-\$9,000	36,214	62,807	307,709,378	7,970,522	779,541	7,289,077
\$9,001-\$10,000	35,205	61,146	334,418,841	9,416,301	822,111	8,657,472
\$10,001-\$11,000	33,879	59,567	355,623,388	10,984,921	916,232	10,118,872
\$11,001-\$12,001	32,946	57,497	378,750,416	12,132,125	934,182	11,234,170
\$12,001-\$13,000	31,347	55,363	391,768,377	13,322,848	955,109	12,388,713
\$13,001-\$14,000	30,187	53,223	407,498,558	14,879,175	1,049,609	13,851,334
\$14,001-\$15,000	28,739	51,010	416,656,251	15,685,119	1,039,220	14,661,522
\$15,001-\$20,000	130,015	230,751	2,266,112,523	97,702,592	5,932,650	91,832,474
\$20,001-\$25,000	110,680	197,843	2,482,615,507	122,370,177	7,444,732	114,981,859
\$25,001-\$35,000	174,907	325,102	5,200,728,794	284,210,743	18,129,430	266,180,849
\$35,001-\$50,000	179,087	363,162	7,509,104,419	446,569,275	32,962,325	413,769,197
\$50,001-\$75,000	174,000	405,759	10,654,725,314	673,663,417	56,841,954	617,075,505
\$75,001-\$100,000	95,680	247,124	8,249,630,802	542,425,297	50,030,545	492,560,541
\$100,001-\$150,000	80,629	217,164	9,719,054,341	658,023,954	62,544,452	595,560,334
\$150,001-\$200,000	29,101	80,709	4,984,162,583	346,388,835	35,065,588	311,342,546
\$200,001-\$350,000	25,005	70,511	6,363,549,811	453,882,965	45,433,332	408,529,957
\$350,001-\$500,000	6,208	17,738	2,554,915,990	186,231,768	20,516,226	165,934,983
\$500,001-\$750,000	3,532	10,187	2,115,646,707	154,346,014	18,928,008	135,420,825
Over- \$750,000	3,019	8,107	5,521,331,986	372,054,493	68,539,803	303,539,713
<b>Total</b>	<b>2,384,750</b>	<b>4,615,787</b>	<b>57,039,202,165</b>	<b>4,528,209,815</b>	<b>455,700,512</b>	<b>4,093,486,579</b>

**Note:** Credits are non-refundable

**INDIVIDUAL INCOME TAX RETURN STATISTICS  
TAX YEAR 2017**

***All Returns Processed***

<b>Filing Status</b>	<b>Individual Income</b>		
	<b>Tax Returns</b>	<b>Amended</b>	<b>Total</b>
Single	1,026,789	8,267	1,035,056
Head of Household	377,863	3,183	381,046
Married, Filing Jointly	886,746	10,989	897,735
Married, Filing Separately	68,866	631	69,497
Widow/Widower	1,396	20	1,416
<b>Total</b>	<b>2,361,660</b>	<b>23,090</b>	<b>2,384,750</b>

***Refund Returns***

<b>Return Type</b>	<b>Number of Refunds Issued</b>	<b>Total Amount Issued*</b>	<b>Average Refund Amount*</b>
Individual Income Tax Return	1,872,803	\$1,696,233,254	\$906
Amended	28,459	\$27,856,475	\$979
<b>Total</b>	<b>1,901,262</b>	<b>\$1,724,089,729</b>	<b>\$907</b>

\*Prior to Debt Match

***Use Tax Collections Reported on SC 1040***

Number of Returns	26,789
Amount	\$1,881,769

**INDIVIDUAL INCOME TAX CONTRIBUTIONS  
TAX YEAR 2017**

<b>Type of Contribution</b>	<b>Number of Returns</b>	<b>Amount</b>
Children's Trust	1,907	\$35,661.60
Donate Life South Carolina	934	\$9,719.93
Eldercare Trust	1,553	\$20,069.69
Endangered Wildlife	3,136	\$50,076.60
K-12 Public Education Program	1,795	\$50,163.01
SC Assoc. Habitat Affiliates	622	\$8,761.02
SC Conservative Bank	792	\$11,662.19
SC Dept. National Resources	1,894	\$29,357.87
SC Financial Literary	589	\$4,801.50
SC Law Enforcement Assistance	1,471	\$28,623.07
SC Litter Control Enforcement	1,038	\$10,771.00
SC Military Family Relief	1,753	\$32,497.65
SC School Readiness	1,068	\$19,296.66
SC State Forests	1,629	\$18,305.43
SC State Parks	2,976	\$58,971.80
SC Veteran's Trust	2,015	\$31,468.58
War Between States Heritage	561	\$5,162.00
<b>Total</b>	<b>25,733</b>	<b>\$425,369.60</b>

**INDIVIDUAL INCOME TAX CREDITS  
TAX YEAR 2017**

Credit Claimed	Total Number of Credits	Total Amount of Credits
Abandoned Buildings Revitalization Credit	297	\$11,419,147
Accelerated Small Business Jobs Credit	123	1,127,795
Alternative Fuel Property Credit	14	120,799
Alternative Motor Vehicle Credit	68	65,497
Angel Investor Credit	215	3,910,035
Apprenticeship Credit	51	224,280
Brownfields Cleanup Credit	99	261,376
Capital Investment Credit	271	2,007,856
Certified Historical Residential Structure	55	1,582,777
Certified Historical Structure Credit	104	5,806,612
Child and Dependent Care Credit	128,325	23,471,499
Clean Energy Credit	61	581,985
Community Development Credit	39	397,316
Credit for Shareholders of S Corporation Banks	126	355,960
Drip/Trickle Irrigation Systems Credit	43	46,795
Employer Child Care Program Credit	26	74,537
Energy Efficient Manufactured Home Credit	58	49,564
Ethanol or Biodiesel Production Credit	<5	16,965
Exceptional Needs Children Education Credit	773	11,065,509
Excess Insurance Premium Credit	2,838	2,722,690
Family Independence Payments Credit	44	28,939
Fire Sprinkler System Credit	<5	3,000
Health Insurance Pool Credit	12	22,875
Industry Partnership Fund Credit	260	5,855,858
Minority Business Credit	38	512,770
New Jobs Credit	610	8,221,589
Nursing Home Credit	173	53,713
Plug-In Hybrid Vehicle Credit	15	21,471
Port Cargo Volume Increase Credit	<5	23,000
Premarital Preparation Course	38	1,856
Qualified Conservation Contribution Credit	331	7,225,686
Qualified Retirement Plan Contribution	74	80,225
Renewable Fuel Facility Credit	9	115,160
Research Expenses Credit	500	3,730,004
Residential Retrofit Credit	507	535,292
Retail Facilities Revitalization Credit	59	1,682,479
SC Quality Forum Credit	<5	60,000
Scenic Rivers Credit	<5	39,706
Small Business Jobs Credit	102	895,447
Solar Energy or Small Hydropower System Credit	4,262	16,371,695

Solar Energy Property Credit	344	2,473,379
Taxes Paid To Another State	106,034	286,766,962
Textiles Rehabilitation Credit	153	7,296,578
Tuition Tax Credit	5,387	3,839,210
Two Wage Earner Credit	382,513	53,685,823
Venison For Charity Credit	20	8,100
Venture Capital Investment Credit	<5	373
Water Resources Credit	10	18,167
Prior Year Carryover	1,282	38,701,273
<b>TOTAL</b>	<b>636,372</b>	<b>\$503,579,624</b>

Note: Figures are based on unaudited returns.

**DEBT SETOFF COLLECTIONS**  
**TAX YEAR 2017**

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
AIKEN CTY COMMISSION ON ALCOHOL AND DRUG	<5	\$502
AIKEN TECHNICAL COLLEGE	665	\$185,559
ANDERSON CY COMM ALCOHOL	68	\$6,378
CENTRAL PIEDMONT COMMUNITY COLLEGE	30	\$9,424
CHARLESTON SOUTHERN UNIVERSITY	107	\$49,811
CITY OF COLUMBIA CUSTOMER CARE DIVISION	1,485	\$218,500
CLEMSON UNIV PEKINS LOANS	80	\$44,675
CLEMSON UNIV STUDENT ACCOUNT	300	\$142,441
COASTAL CAROLINA PERKINS	40	\$20,381
COASTAL CAROLINA UNIVERSITY	23	\$1,259
COLLEGE OF CHARLESTON PERKINS	25	\$14,253
COLLEGE OF CHARLESTON STUDENT	175	\$73,844
COLUMBIA COLLEGE THE	35	\$23,663
CONNECTOR 2000 ASSOCIATION INC	612	\$22,529
CONVERSE COLLEGE	6	\$1,901
DENMARK TECHNICAL COLLEGE	28	\$7,121
ERNEST E KENNEDY CENTER INC THE	166	\$46,260
ERSKINE COLLEGE	20	\$9,042
FLOR DAR TEC STUDENT	782	\$250,381
FLOR DAR TECH PERKINS	14	\$13,615
FLORENCE COUNTY	311	\$60,553
FORREST JUNIOR COLLEGE	42	\$16,241
FRANCIS MARION UNIVERSITY	125	\$46,910
GASTON COLLEGE	9	\$2,550
GREENVILLE COUNTY SCHOOL	14	\$2,154
GREENVILLE TECHNICAL EDUCATION CENTER	<5	\$120
GREENWOOD HOUSING AUTHORITY	5	\$1,492
GREENWOOD-EDGEFIELD-MCCORMICK-ABBEVILLE COM. ALC./DRUG	<5	\$76
HILTON HEAD NO 1 PUBLIC SERVICE DISTRICT	<5	\$594
HORRY GEORGETOWN TECHNICAL COLLEGE	1,425	\$466,184
HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO	10	\$2,945
HOUSING AUTHORITY OF ANDERSON	48	\$14,414
HOUSING AUTHORITY OF CHARLESTON	323	\$80,116
HOUSING AUTHORITY OF CHERAW	40	\$6,525
HOUSING AUTHORITY OF COLUMBIA	128	\$31,533
HOUSING AUTHORITY OF FLORENCE	79	\$20,038
HOUSING AUTHORITY OF HARTSVILLE	<5	\$300
HOUSING AUTHORITY OF MARION THE	12	\$2,330
HOUSING AUTHORITY OF MCCOLL	<5	\$711

**DEBT SETOFF COLLECTIONS**  
**TAX YEAR 2017**

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
HOUSING AUTHORITY OF WOODRUFF	<5	\$799
INTERNAL REVENUE SERVICE	32,529	\$19,766,228
LANCASTER COUNTY NATURAL GAS AUTHORITY F	21	\$1,990
LANDER UNIVERSITY	232	\$100,593
LEXINGTON COUNTY	12	\$7,282
LEXINGTON COUNTY SCHOOL DISTRICT NO 1	83	\$10,073
MEDICAL UNIVERSITY HOSPITAL AUTHORITY	4,921	\$2,179,372
MEDICAL UNIVERSITY OF SOUTH CAROLINA	63	\$46,065
MULLINS HOUSING AUTHORITY	19	\$4,826
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA	6,932	\$1,519,467
NORTHEASTERN TECHNICAL COLLEGE	26	\$6,370
ORANGEBURG CALHOUN TECHNICAL COLLEGE	263	\$52,088
PICKENS COUNTY COMMISSION ON ALCOHOL & D	43	\$11,205
PIEDMONT TECHNICAL COLLEGE	1,259	\$340,737
PRESBYTERIAN COLLEGE	11	\$6,337
ROWAN CABARRUS COMMUNITY COLLEGE	40	\$10,690
SC ASSOCIATION OF COUNTIES	217,595	\$90,709,126
SC DEPT OF DISABILITIES AND SPECIAL NEEDS	15	\$5,526
SC DEPT OF EMPLOYMENT AND WORKFORCE	1,146	\$354,588
SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE	158	\$68,513
SC DEPT OF HEALTH AND ENVIRONMENTAL CONTROL	<5	\$2,438
SC DEPT OF MENTAL HEALTH	3,494	\$1,134,115
SC DEPT OF MOTOR VEHICLE	641	\$74,018
SC DEPT OF PROBATION PAROLE AND PARDON	1,450	\$362,140
SC DEPT OF REVENUE ENTERPRISE	55,264	\$16,952,772
SCDOR DEBT	40,155	\$21,675,920
SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT	12,827	\$5,878,153
SC DEPT OF SOCIAL SERVICES FOOD STAMPS	1,140	\$243,173
SC DEPT OF TRANSPORTATION	673	\$111,649
SC HOUSE ETHICS COMMITTEE	8	\$5,495
SC PUBLIC EMPLOYEE BENEFIT AUTHORITY	54	\$45,748
SC REGIONAL HOUSING DEV	11	\$1,759
SC SENATE	9	\$6,255
SHERMAN COLLEGE OF STRAIGHT CHIROPRACTI	12	\$8,847
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	1,971	\$368,395
SOUTH CAROLINA STATE UNIVERSITY	684	\$160,356
SOUTH UNIVERSITY INC	6	\$2,851
SPARTANBURG COMMUNITY COLLEGE	1,403	\$396,383
STATE ETHICS COMMISSION	14	\$1,526
THE CITADEL	26	\$16,315
TRI COUNTY TECHNICAL CTR	110	\$7,076
TRIDENT TECHNICAL COLLEG	176	\$67,675

**DEBT SETOFF COLLECTIONS**  
**TAX YEAR 2017**

<b>Agency</b>	<b>Number of Returns</b>	<b>Amount</b>
USC	1,034	\$525,436
USC BEAUFORT	63	\$30,718
USC UPSTATE	87	\$33,945
WILLIAMSBURG TECHNICAL COLLEGE	113	\$30,988
WINTHROP UNIVERSITY	482	\$204,410
WOFFORD COLLEGE	<5	\$206
YORK HOUSING AUTHORITY	19	\$4,456
YORK TECHNICAL COLLEGE	813	\$247,015
<b>TOTALS</b>	<b>395,363</b>	<b>165,699,476</b>

## *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.

<b>Enacted:</b>	1995
<b>Statute:</b>	Title 12, Chapter 10
<b>Rate:</b>	2% to 5% of Withholding
<b>Distribution:</b>	Credit to Qualified Taxpayers
<b>Fiscal Year 2018 Credit Dollars Claimed:</b>	<b>\$84,015,245</b>

<b>Withholding Period Ending</b>	<b>Job Development Credits</b>	<b>Job Retraining Credits</b>	<b>Total Credits Claimed</b>
09/17	\$21,676,079	\$497,990	\$22,174,070
12/17	\$17,080,415	\$525,155	\$17,605,570
03/18	\$23,807,568	\$516,258	\$24,323,826
06/18	\$19,429,569	\$482,210	\$19,911,779
<b>TOTAL</b>	<b>\$81,993,632</b>	<b>\$2,021,614</b>	<b>\$84,015,245</b>

### 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. 571: State Corporate Income Tax Rates and Brackets for 2018](#).

<b>Enacted:</b>	1927
<b>Statute:</b>	12-6-530
<b>Rate:</b>	5%
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$375,189,587</b>

*Note: The Fiscal Year 2018 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).

<b>Enacted:</b>	1927
<b>Statute:</b>	Chapter 20, Title 12, SC Code of Laws
<b>Rate:</b>	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25)
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$110,199,187</b>

**CORPORATE INCOME TAX CREDITS  
FISCAL YEAR 2018**

Credits Earned	Number of Returns	Amount
TC- Column A CF From Previous Year		\$1,567,478,096
TC-2 Socio/Econ Disadvantage Small Business	<5	103,789
TC-4 New Jobs*	389	98,149,539
TC-5 Scenic Rivers	<5	52,500
TC-6 Infrastructure	<5	853,790
TC-8 Corporate Headquarters	26	422,791
TC-11 Capital Investment	282	54,439,499
TC-12 Family Independence Payments	25	103,368
TC-14 Community Development	6	251,020
TC-17 Recycling Facility	<5	10,552,693
TC-18 Research Expenses	543	85,206,852
TC-19 Gift of Land for Conservation	10	357,036
TC-21 Certified Historic Structure	8	1,680,363
TC-23 Textile Rehabilitation	10	6,587,661
TC-30 Port Cargo Volume Increase	18	149,300
TC-31 Retail Facilities Revitalization	6	168,587
TC-34 Corporate Tax Moratorium	<5	22,564
TC-37 Whole Effluent Toxicity Testing	<5	7,917
TC-38 Solar Energy System	25	899,238
TC-41 Renewable Fuel Facility	<5	68,472
TC-45 Apprenticeship	24	1,166,180
TC-55 Abandoned Buildings Revitalization	<5	196,790
Health Insurance Pool	<5	286,764
Infrastructure §12-20-105	11	2,928,053
<b>Total Credits Earned plus CF from Previous Year</b>		<b>\$1,832,132,862</b>
Expired Credits		(1,913,789)
Credits Utilized		(88,731,684)
<b>Total Credit Carryforward**</b>		<b>\$1,741,487,389</b>

\*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 17-18

Note: Figures are based on unaudited returns. Number of returns and amounts are for income tax returns processed during FY 17-18 regardless of the tax year. In some cases, returns for multiple tax years are 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.

**STATE CORPORATE INCOME TAX RATES  
AS OF FEBRUARY 2018**

State	Tax Rates (%)	Brackets (\$)
Ala.	6.50	1
Alaska	0.00 – 9.40	10
Ariz.	4.90	1
Ark. (a)	1.00 – 6.50	6
Calif.	8.84	1
Colo.	4.63	1
Conn. (b)	8.25	1
Del. (c)	8.70	1
Fla.	5.50	1
Ga.	6.00	1
Hawaii	4.40 – 6.40	3
Idaho	7.40	1
Ill. (d)	9.50	1
Ind. (e)	6.25	1
Iowa	6.00 – 12.00	4
Kans.	4.00 – 7.00	2
Ky.	4.00 – 6.00	3
La.	4.00 – 8.00	5
Maine	3.50 – 8.93	4
Md.	8.25	1
Mass.	8.00	1
Mich.	6.00	1
Minn.	9.80	1
Miss.	0.00 – 5.00	4
Mo.	6.25	1
Mont.	6.75	1
Nebr.	5.58 – 7.81	2
Nev. (c)	-	-
N.H.	8.20	1
N.J. (f)	9.00	1
N.M. (g)	4.80 – 5.90	2
N.Y.	6.50	1
N.C.	3.00	1
N.D.	1.41 – 4.31	3
Ohio (c)	-	-
Okla.	6.00	1
Ore.	6.60 – 7.60	2
Pa.	9.99	1
R.I.	7.00	1
S.C.	5.00	1
S.D.	None	None
Tenn.	6.50	1
Tex. (c)	-	-
Utah	5.00	1
Vt.	6.00 – 8.50	3
Va. (c)	6.00	1
Wash. (c)	-	-
W.V.	6.50	1
Wis.	7.90	1
Wyo.	None	None
D.C.	9.00	1

(a.) In Arkansas, corporations with net income over \$100,000 pay 5.4 percent on the first \$100,000 plus 6.5 percent on the excess over \$100,000.

(b.) Rate includes a 10% surtax, which effectively increases the rate from 7.5% to 8.25%. 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 7.0% rate and one at a 2.5% rate.

(e.) The tax rate in Indiana will decrease to 5.75% on July 1, 2018.

(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.

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

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA; [Fiscal Fact No. 571: State Corporate Income Tax Rates and Brackets for 2018](#)

## 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. Generally, all retail sales of tangible personal property are subject to the state's sales and use tax. The statewide sales and use tax rate is 6%. Certain counties and one municipality impose one or more additional local sales and use taxes, which are generally 1% each.

### **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 state and local 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.

<b>Enacted:</b>	1951
<b>Statute:</b>	Title 12, Chapter 36
<b>Rate:</b>	6% plus local taxes
<b>Distribution</b>	66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption
<b>FY 2018 General Fund Collections:</b>	<b>\$3,034,415,169</b>

***\$3,000 MAXIMUM TAXPAYER DISCOUNT  
FISCAL YEAR 2018***

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0 - \$500	60,316	\$5,121,717
\$500 - \$1,000	6,613	\$4,721,771
\$1,000 - \$1,500	3,010	\$3,682,049
\$1,500 - \$2,000	1,748	\$3,027,020
\$2,000 - \$2,500	1,111	\$2,487,076
\$2,500 - \$3,000	1,065	\$2,965,864
Over \$3,001*	3,752	\$11,650,805
<b>Total</b>	<b>77,615</b>	<b>\$33,656,302</b>

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

***\$10,000 MAXIMUM TAXPAYER DISCOUNT  
FISCAL YEAR 2018***

<b>Total Discounts</b>	<b>Taxpaying Establishments</b>	<b>Discounts Taken</b>
\$0 - \$500	0	\$0.00
\$2,000 - \$2,500	0	\$0.00
\$4,000 - \$5,000	0	\$0.00
\$5,000 - \$6,000	0	\$0.00
\$6,000 - \$7,000	0	\$0.00
\$10,000 and over	>5	\$41,052
<b>Total</b>	<b>&gt;5</b>	<b>\$41,052</b>

**GROSS AND NET TAXABLE SALES BY COUNTY**  
**FISCAL YEAR 2018**

<b>County</b>	<b>Sales Accounts</b>	<b>Gross Sales</b>	<b>Total Net Taxable Sales</b>
Abbeville	316	\$243,369,927	\$83,635,473
Aiken	2,452	\$3,109,020,518	\$1,307,781,795
Allendale	123	\$276,260,685	\$19,415,724
Anderson	3,451	\$6,179,168,843	\$1,858,697,693
Bamberg	215	\$285,716,832	\$56,926,564
Barnwell	350	\$268,396,204	\$106,475,346
Beaufort	3,974	\$4,731,079,625	\$3,013,900,066
Berkeley	2,855	\$8,241,920,576	\$2,064,697,215
Calhoun	230	\$254,870,493	\$46,371,929
Charleston	10,811	\$16,251,430,828	\$8,525,139,043
Cherokee	913	\$1,808,030,052	\$448,162,051
Chester	531	\$893,191,400	\$153,160,514
Chesterfield	694	\$873,909,751	\$220,149,855
Clarendon	547	\$473,633,071	\$157,931,295
Colleton	676	\$741,109,793	\$315,566,652
Darlington	1,113	\$1,377,651,888	\$376,893,011
Dillon	485	\$647,305,598	\$181,588,516
Dorchester	2,135	\$3,102,457,177	\$976,489,235
Edgefield	306	\$320,281,538	\$61,269,503
Fairfield	314	\$843,569,974	\$90,451,341
Florence	3,024	\$6,002,002,120	\$1,942,033,809
Georgetown	1,535	\$1,525,533,568	\$722,581,576
Greenville	11,065	\$17,968,152,639	\$7,663,332,518
Greenwood	1,235	\$2,390,520,098	\$666,832,656
Hampton	304	\$341,195,197	\$77,658,313
Horry	7,987	\$11,794,717,963	\$6,702,257,349
Jasper	539	\$1,411,247,928	\$407,536,783
Kershaw	1,055	\$1,518,707,255	\$397,545,792

Lancaster	1,300	\$1,624,318,859	\$585,310,323
Laurens	934	\$1,643,264,120	\$338,182,951
Lee	261	\$497,205,821	\$47,865,624
Lexington	5,868	\$14,646,693,608	\$4,917,158,797
Marion	515	\$595,831,513	\$172,196,459
Marlboro	377	\$438,668,627	\$96,200,018
McCormick	122	\$78,665,686	\$21,911,182
Newberry	686	\$1,040,535,122	\$284,630,522
Oconee	1,273	\$2,460,252,579	\$581,593,700
Orangeburg	1,630	\$2,973,122,805	\$716,360,663
Pickens	1,930	\$2,520,351,522	\$1,052,198,586
Richland	7,609	\$11,483,661,053	\$4,678,895,228
Saluda	256	\$175,675,919	\$44,442,919
Spartanburg	5,892	\$10,874,456,952	\$3,355,120,101
Sumter	1,595	\$2,299,885,919	\$820,203,008
Union	412	\$399,048,045	\$131,152,122
Williamsburg	519	\$584,074,547	\$196,586,053
York	4,442	\$7,287,745,098	\$2,961,225,272
Out of State	18,667	\$63,411,344,961	\$16,026,866,308
<b>Grand Total</b>	<b>113,523</b>	<b>\$218,909,254,319</b>	<b>\$75,672,581,477</b>

**GROSS SALES BY CITY AND COUNTY**  
**FISCAL YEAR 2018**

City and County	Gross Sales
<b>ABBEVILLE</b>	
Abbeville	\$111,997,042
Calhoun Falls	\$31,838,616
Donalds	\$1,474,236
Due West	\$9,948,524
Honea Path	\$1,735,115
Lowndesville	\$29,884
Unincorporated	\$83,097,267
Ware Shoals	\$3,249,243
<b>Total</b>	<b>\$243,369,928</b>

<b>AIKEN</b>	
Aiken	\$1,143,430,449
Burnettown	\$280,276
Jackson	\$8,561,804
Monetta	\$4,315,763
New Ellenton	\$27,719,730
North Augusta	\$517,306,174
Perry	\$451,808
Salley	\$1,071,762
Unincorporated	\$1,381,608,261
Wagener	\$21,751,861
Windsor	\$2,522,630
<b>Total</b>	<b>\$3,109,020,518</b>

<b>ALLENDALE</b>	
Allendale	\$221,910,893.41
Fairfax	\$14,182,036.80
Unincorporated	\$40,167,755.30
<b>Total</b>	<b>\$276,260,685.51</b>

<b>ANDERSON</b>	
Anderson	\$1,778,668,872.13
Belton	\$98,233,935.96
Clemson	\$3,760.89
Easley	\$2,393,843.42
Honea Path	\$69,461,311.21
Iva	\$23,184,095.87
Pelzer	\$32,285,569.59
Pendleton	\$76,907,286.32
Starr	\$3,910,066.43
Unincorporated	\$4,034,618,977.14
West Pelzer	\$8,961,013.91
Williamston	\$50,540,110.17
<b>Total</b>	<b>\$6,179,168,843.04</b>

City and County	Gross Sales
<b>BAMBERG</b>	
Bamberg	\$76,921,578.80
Denmark	\$46,579,778.07
Ehrhardt	\$8,301,869.31
Olar	\$942,966.36
Unincorporated	\$152,970,639.72
<b>Total</b>	<b>\$285,716,832.26</b>

<b>BARNWELL</b>	
Barnwell	\$192,637,417.24
Blackville	\$12,118,299.87
Elko	\$462,192.48
Hilda	\$1,384,672.68
Kline	\$127,507.49
Snelling	\$226,495.35
Unincorporated	\$17,379,794.36
Williston	\$44,059,825.41
<b>Total</b>	<b>\$268,396,204.88</b>

<b>BEAUFORT</b>	
Beaufort	\$767,470,550.65
Bluffton	\$684,306,046.98
Hilton Head Island	\$1,642,934,774.53
Port Royal	\$112,495,389.57
Unincorporated	\$1,521,694,222.13
Yemassee	\$2,178,642.11
<b>Total</b>	<b>\$4,731,079,625.97</b>

<b>BERKELEY</b>	
Bonneau	\$13,221,889.51
Charleston	\$310,514,162.91
Goose Creek	\$749,686,447.84
Hanahan	\$185,231,159.54
Jamestown	\$7,015,585.06
Moncks Corner	\$2,407,624,619.67
North Charleston	\$9,492,726.71
St Stephen	\$23,197,400.60
Summerville	\$833,058,064.05
Unincorporated	\$3,702,878,520.55
<b>Total</b>	<b>\$8,241,920,576.44</b>

<b>CALHOUN</b>	
Cameron	\$12,664,128.14
St Matthews	\$25,484,833.04
Unincorporated	\$216,721,532.67
<b>Total</b>	<b>\$254,870,493.85</b>

City and County	Gross Sales
<b>CHARLESTON</b>	
Awendaw	\$24,256,787.91
Charleston	\$5,455,907,152.06
Folly Beach	\$104,841,498.10
Goose Creek	\$647,442.92
Hollywood	\$44,940,644.78
Isle of Palms	\$199,110,503.56
James Island	\$75,417,155.46
Kiawah Island	\$193,040,939.96
Lincolnton	\$199,312.11
McClellanville	\$15,048,777.30
Meggett	\$1,229,025.50
Mt Pleasant	\$2,389,401,964.07
North Charleston	\$6,242,734,664.78
Ravenel	\$124,679,727.19
Rockville	\$2,665,253.83
Seabrook Island	\$21,706,969.51
Sullivans Island	\$31,423,776.37
Summerville	\$5,989,583.98
Unincorporated	\$1,318,189,649.03
<b>Total</b>	<b>\$16,251,430,828.42</b>

<b>CHEROKEE</b>	
Blacksburg	\$115,456,900.72
Chesnee	\$12,600,023.74
Gaffney	\$945,363,310.97
Unincorporated	\$734,609,816.65
<b>Total</b>	<b>\$1,808,030,052.08</b>

<b>CHESTER</b>	
Chester	\$257,552,282.72
Fort Lawn	\$7,806,848.95
Great Falls	\$15,981,288.70
Lowrys	***
Richburg	\$140,753,061.37
Unincorporated	\$470,374,830.31
<b>Total</b>	<b>\$893,191,400.38</b>

<b>CHESTERFIELD</b>	
Cheraw	\$489,509,625.29
Chesterfield	\$63,707,022.80
Jefferson	\$17,387,529.38
McBee	\$9,810,012.96
Mount Croghan	\$2,525,634.40
Pageland	\$120,680,692.57
Patrick	\$3,967,611.94
Ruby	\$1,417,553.77
Unincorporated	\$164,904,068.85
<b>Total</b>	<b>\$873,909,751.96</b>

City and County	Gross Sales
<b>CLARENDON</b>	
Manning	\$292,895,002.72
Paxville	\$1,224,722.79
Summerton	\$21,359,602.69
Turbeville	\$43,795,409.82
Unincorporated	\$114,358,333.00
<b>Total</b>	<b>\$473,633,071.02</b>

<b>COLLETON</b>	
Cottageville	\$12,490,605.45
Edisto Beach	\$55,797,498.59
Lodge	\$1,905,409.25
Smoaks	\$3,656,349.03
Unincorporated	\$243,868,838.55
Walterboro	\$421,348,224.60
Williams	\$2,042,867.68
<b>Total</b>	<b>\$741,109,793.15</b>

<b>DARLINGTON</b>	
Darlington	\$214,833,785.58
Hartsville	\$502,725,488.13
Lamar	\$10,665,165.42
Society Hill	\$2,633,359.45
Unincorporated	\$646,794,089.96
<b>Total</b>	<b>\$1,377,651,888.54</b>

<b>DILLON</b>	
Dillon	\$307,200,313.09
Lake View	\$12,706,353.74
Latta	\$36,272,830.00
Unincorporated	\$291,126,101.41
<b>Total</b>	<b>\$647,305,598.24</b>

<b>DORCHESTER</b>	
Harleyville	\$25,672,718.31
North Charleston	\$515,278,517.01
Reevesville	***
Ridgeville	\$11,604,836.60
St George	\$114,927,865.21
Summerville	\$925,466,088.68
Unincorporated	\$1,509,501,889.10
<b>Total</b>	<b>\$3,102,457,177.15</b>

<b>EDGEFIELD</b>	
Edgefield	\$29,903,215.40
Johnston	\$29,412,037.52
North Augusta	\$2,034,646.60
Trenton	\$1,862,440.01
Unincorporated	\$257,069,198.54
<b>Total</b>	<b>\$320,281,538.07</b>

City and County	Gross Sales
<b>FAIRFIELD</b>	
Blythewood	***
Jenkinsville	\$575,730.37
Ridgeway	\$14,138,925.54
Unincorporated	\$349,230,294.53
Winnsboro	\$479,445,788.86
<b>Total</b>	<b>\$843,569,974.30</b>
<b>FLORENCE</b>	
Coward	\$9,804,313.82
Florence	\$2,448,956,491.32
Johnsonville	\$40,170,565.13
Lake City	\$1,313,027,421.57
Olanta	\$24,568,829.18
Pamplico	\$24,244,991.15
Quinby	\$10,899,131.50
Scranton	\$8,746,090.44
Timmonsville	\$39,452,250.22
Unincorporated	\$2,082,132,035.73
<b>Total</b>	<b>\$6,002,002,120.06</b>
<b>GEORGETOWN</b>	
Andrews	\$72,912,738.82
Georgetown	\$490,086,816.87
Pawleys Island	\$171,786,684.41
Unincorporated	\$790,747,328.39
<b>Total</b>	<b>\$1,525,533,568.49</b>
<b>GREENVILLE</b>	
City View	\$50,482.82
Fountain Inn	\$169,299,860.31
Greenville	\$5,768,225,532.88
Greer	\$753,810,948.25
Mauldin	\$1,331,851,888.08
Simpsonville	\$659,891,753.00
Travelers Rest	\$239,620,923.35
Unincorporated	\$9,045,401,250.90
<b>Total</b>	<b>\$17,968,152,639.59</b>
<b>GREENWOOD</b>	
Greenwood	\$1,002,469,787.72
Hodges	\$6,104,032.31
Ninety Six	\$10,453,399.42
Unincorporated	\$1,346,955,145.91
Ware Shoals	\$24,537,733.57
<b>Total</b>	<b>\$2,390,520,098.93</b>

City and County	Gross Sales
<b>HAMPTON</b>	
Brunson	\$3,104,312.54
Estill	\$41,004,468.67
Furman	\$5,895,054.66
Gifford	\$14,186.76
Hampton	\$192,658,986.70
Luray	***
Scotia	\$497,235.31
Unincorporated	\$29,190,646.66
Varnville	\$48,387,181.70
Yemassee	\$20,406,107.98
<b>Total</b>	<b>\$341,195,197.98</b>
<b>HORRY</b>	
Atlantic Beach	\$4,414,746.21
Aynor	\$55,874,289.54
Briarcliffe Acres	\$16,535.83
Conway	\$1,221,389,982.33
Loris	\$106,188,789.41
Myrtle Beach	\$2,838,312,150.06
North Myrtle Beach	\$1,053,173,889.46
Surfside Beach	\$201,409,117.74
Unincorporated	\$6,313,938,462.62
<b>Total</b>	<b>\$11,794,717,963.20</b>
<b>JASPER</b>	
Hardeeville	\$215,446,812.74
Ridgeland	\$146,267,713.69
Unincorporated	\$1,049,533,401.64
<b>Total</b>	<b>\$1,411,247,928.07</b>
<b>KERSHAW</b>	
Bethune	\$174,981,139.71
Camden	\$510,539,638.97
Elgin	\$74,261,420.98
Unincorporated	\$758,925,056.26
<b>Total</b>	<b>\$1,518,707,255.92</b>
<b>LANCASTER</b>	
Heath Springs	\$8,546,946.46
Kershaw	\$60,685,786.58
Lancaster	\$648,861,274.82
Unincorporated	\$906,224,851.94
<b>Total</b>	<b>\$1,624,318,859.80</b>

City and County	Gross Sales
<b>LAURENS</b>	
Clinton	\$190,067,201.02
Cross Hill	\$872,084.86
Fountain Inn	\$280,099,900.38
Gray Court	\$154,663,951.76
Laurens	\$385,991,530.31
Unincorporated	\$626,917,100.96
Ware Shoals	\$8,902.69
Waterloo	\$4,643,448.93
<b>Total</b>	<b>\$1,643,264,120.91</b>
<b>LEE</b>	
Bishopville	\$343,683,772.50
Lynchburg	\$3,361,195.72
Unincorporated	\$150,160,853.73
<b>Total</b>	<b>\$497,205,821.95</b>
<b>LEXINGTON</b>	
Batesburg Leesville	\$287,378,294.81
Cayce	\$3,029,528,499.04
Chapin	\$547,277,307.98
Columbia	\$663,159,794.39
Gaston	\$481,799,756.78
Gilbert	\$23,575,377.27
Irmo	\$102,721,912.75
Leesville	\$24,647,923.57
Lexington (Town)	\$2,100,797,704.59
Pelion	\$25,127,175.68
Pine Ridge	\$25,460,236.38
South Congaree	\$11,091,219.07
Springdale	\$75,769,952.83
Swansea	\$26,614,459.40
Unincorporated	\$6,553,616,089.63
West Columbia	\$668,127,904.33
<b>Total</b>	<b>\$14,646,693,608.50</b>
<b>MARION</b>	
Marion	\$156,632,908.14
Mullins	\$79,109,149.02
Nichols	\$18,129,599.27
Sellers	\$181,141.02
Unincorporated	\$341,778,715.86
<b>Total</b>	<b>\$595,831,513.31</b>
<b>MARLBORO</b>	
Bennettsville	\$173,154,269.63
Blenheim	\$4,351,925.72
Clio	\$42,969,164.04
McColl	\$16,475,443.19
Tatum	\$239,304.27
Unincorporated	\$201,478,520.68
<b>Total</b>	<b>\$438,668,627.53</b>

City and County	Gross Sales
<b>MCCORMICK</b>	
McCormick	\$28,812,444.37
Mt. Carmel	\$9,362.17
Plum Branch	\$673,876.34
Unincorporated	\$49,170,003.62
<b>Total</b>	<b>\$78,665,686.50</b>
<b>NEWBERRY</b>	
Chappells	\$27,146.08
Little Mountain	\$8,210,888.85
Newberry	\$491,644,613.05
Peak	\$3,121,356.88
Pomaria	\$509,605.48
Prosperity	\$53,946,320.60
Silverstreet	\$1,707,200.27
Unincorporated	\$470,014,654.13
Whitmire	\$11,353,337.11
<b>Total</b>	<b>\$1,040,535,122.45</b>
<b>OCONEE</b>	
Salem	\$12,407,318.39
Seneca	\$570,884,200.61
Unincorporated	\$1,299,340,689.81
Walhalla	\$458,883,605.62
West Union	\$57,180,255.77
Westminister	\$61,556,508.85
<b>Total</b>	<b>\$2,460,252,579.05</b>
<b>ORANGEBURG</b>	
Bowman	\$22,610,470.77
Branchville	\$14,070,023.06
Cope	\$865,173.07
Cordova	\$1,981,371.96
Elloree	\$715,076,976.73
Eutawville	\$22,493,110.17
Holly Hill	\$51,451,062.27
Livingston	\$138,454.96
Neeses	\$2,517,757.91
North	\$16,948,064.64
Norway	\$16,627,692.16
Orangeburg	\$645,927,929.35
Rowesville	\$19,915,739.13
Santee	\$88,786,097.44
Springfield	\$4,112,327.10
Unincorporated	\$1,346,812,203.15
Vance	\$1,267,523.89
Woodford	***
<b>Total</b>	<b>\$2,973,122,805.34</b>

City and County	Gross Sales
<b>PICKENS</b>	
Central	\$99,805,854.10
Clemson	\$298,286,868.83
Easley	\$926,390,117.37
Liberty	\$73,543,307.90
Norris	\$2,273,973.08
Pickens	\$400,218,628.93
Six Mile	\$7,703,453.77
Unincorporated	\$712,129,318.93
<b>Total</b>	<b>\$2,520,351,522.91</b>
<b>RICHLAND</b>	
Arcadia Lakes	\$9,127,407.56
Blythewood	\$79,638,347.58
Cayce	\$3,190,841.75
Columbia	\$4,777,974,136.60
Eastover	\$3,192,523.61
Forest Acres	\$273,987,171.31
Irmo	\$361,368,645.36
Unincorporated	\$5,975,181,980.01
<b>Total</b>	<b>\$11,483,661,053.78</b>
<b>SALUDA</b>	
Batesburg Leesville	\$1,157,345.25
Monetta	\$108,810.00
Ridge Spring	\$15,708,678.70
Saluda	\$62,947,683.95
Unincorporated	\$95,734,897.13
Ward	\$18,504.33
<b>Total</b>	<b>\$175,675,919.36</b>
<b>SPARTANBURG</b>	
Campobello	\$17,622,535.14
Central Pacolet	\$3,334,112.60
Chesnee	\$64,274,163.79
Cowpens	\$16,103,959.99
Duncan	\$461,671,348.21
Greer	\$527,824,951.62
Inman	\$57,511,397.68
Landrum	\$55,682,630.67
Lyman	\$65,588,246.85
Pacolet	\$10,519,165.19
Reidville	\$477,116.28
Spartanburg	\$3,230,452,277.98
Unincorporated	\$6,293,963,776.28
Wellford	\$26,172,657.37
Woodruff	\$43,258,612.55
<b>Total</b>	<b>\$10,874,456,952.20</b>

City and County	Gross Sales
<b>SUMTER</b>	
Mayesville	\$604,971.19
Pinewood	\$563,168.25
Sumter	\$1,446,564,101.66
Unincorporated	\$852,153,678.54
<b>Total</b>	<b>\$2,299,885,919.64</b>
<b>UNION</b>	
Carlisle	\$1,355,113.00
Jonesville	\$11,151,418.63
Lockhart	\$40,812.26
Unincorporated	\$74,733,749.06
Union	\$311,766,952.33
<b>Total</b>	<b>\$399,048,045.28</b>
<b>WILLIAMSBURG</b>	
Andrews	\$3,723,013.83
Greeleyville	\$13,984,793.90
Hemingway	\$70,273,748.55
Kingstree	\$102,283,554.56
Lane	\$2,485,653.69
Stuckey	\$4,462,322.74
Unincorporated	\$386,861,460.57
<b>Total</b>	<b>\$584,074,547.84</b>
<b>YORK</b>	
Clover	\$198,683,030.44
Fort Mill	\$555,809,621.98
Hickory Grove	\$414,366.54
McConnells	\$7,753,227.29
Rock Hill	\$2,527,382,366.03
Sharon	\$7,682,361.28
Smyrna	\$220,599.26
Tega Cay	\$109,394,821.15
Unincorporated	\$2,918,168,976.00
York	\$962,235,728.11
<b>Total</b>	<b>\$7,287,745,098.08</b>
<b>OUT OF STATE TOTAL</b>	<b>\$63,411,344,961.37</b>
<b>STATE TOTAL</b>	<b>\$155,497,909,357.87</b>
<b>STATE GRAND TOTAL</b>	<b>\$218,909,254,319.24</b>

Indicates too few entities to report.

**SALES TAX COLLECTIONS BY  
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)  
FISCAL YEAR 2018**

NAICS	NAICS Classification	Number of Returns	Gross Sales	Total Net Taxable
11	Agriculture, Forestry, Fishing and Hunting	816	\$97,285,997.25	\$38,168,442.44
21	Mining	222	\$43,982,670.53	\$12,904,095.40
22	Utilities	1,261	\$6,870,617,519.46	\$1,772,609,446.79
23	Construction	7,400	\$1,724,683,105.56	\$462,979,057.28
31 - 33	Manufacturing	14,867	\$17,189,715,025.92	\$1,218,778,045.36
42	Wholesale Trade	15,660	\$7,093,055,270.83	\$1,991,665,712.69
44 - 45	Retail Trade	431,464	\$94,599,618,339.20	\$37,953,263,848.36
48 - 49	Transportation and Warehousing	1,173	\$357,904,888.08	\$88,154,257.97
51	Information	45,777	\$26,932,939,006.51	\$10,210,788,216.70
52	Finance and Insurance	915	\$34,708,107.32	\$28,318,780.00
53	Real Estate Rental and Leasing	11,443	\$1,637,211,524.27	\$1,165,103,606.69
54	Professional, Scientific, and Technical Services	12,477	\$1,006,005,610.52	\$229,002,442.82
55	Management of Companies and Enterprises	92	\$1,457,179.66	\$1,164,458.55
56	Administrative and Support and Waste Management and Remediation Services	8,833	\$2,297,256,350.16	\$710,942,959.99
61	Educational Services	676	\$16,300,571.00	\$9,964,685.88
62	Health Care and Social Assistance	10,943	\$2,797,808,570.14	\$432,044,759.05
71	Arts, Entertainment, and Recreation	14,578	\$1,551,511,134.60	\$920,622,860.75
72	Accommodation and Food Services	155,371	\$12,676,063,416.51	\$11,584,792,338.30
81	Other Services (except Public Administration)	52,185	\$2,764,985,287.71	\$1,503,487,832.81
92	Public Administration	484	\$36,762,682.73	\$17,385,819.09
	Invalid NAICS	73,915	\$39,179,382,061.28	\$5,320,439,810.91
	<b>TOTAL</b>	<b>860,552</b>	<b>\$218,909,254,319.24</b>	<b>\$75,672,581,477.83</b>

## 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. The 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. The tax is imposed to reduce the property tax burden on persons in the counties that impose this tax. The tax is collected by the Department of Revenue on behalf of these counties.

<b>Enacted:</b>	1991
<b>Statute:</b>	§§4-10-10 et. Seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	71% Property Tax rollback; 29% Counties/Municipalities
<b>FY 2018 Allocations:</b>	<b>\$348,408,425</b>

### *LOCAL CAPITAL PROJECTS TAX*

Twenty-one counties in South Carolina impose an additional 1% local capital projects tax, which is authorized under Code Section 4-10-300 et seq. The 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. The tax is imposed specifically to defray the debt service on bonds issued for various capital projects in the counties that impose this tax. The tax is collected by the Department of Revenue on behalf of these counties.

<b>Enacted:</b>	1994
<b>Statute:</b>	§§4-10-300 et. Seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 2018 Allocations:</b>	<b>\$225,635,852</b>

## ***LOCAL EDUCATION CAPITAL IMPROVEMENT TAX***

Seven counties in South Carolina impose an additional 1% local education capital improvement tax (ECI), which is authorized under Code Section 4-10-410 et seq. The school district or school districts within a county may impose the tax within the county for specific education capital improvements for the school district for not more than 15 years. The tax must be approved by a referendum open to all qualified electors residing in the county. Pursuant to a memorandum of agreement, a portion of the revenue may be shared with the area commission (governing body of a technical college) or higher education board of trustees (governing body of a public institution of higher learning), or both, for specific education capital improvements on the campus of the recipient located in the county listed in the referendum. The General Assembly has established several criteria that make a county or school district eligible to impose this tax. The county or school district must meet only one of these criteria, established in Code Section 4-10-470, in order for the tax to be imposed within the county.

<b>Enacted:</b>	2009
<b>Statute:</b>	§§4-10-410 et. seq
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 2018 Allocations:</b>	<b>\$242,176,650</b>

### ***LOCAL SCHOOL DISTRICT TAX***

Six 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. These taxes are generally imposed to pay debt service on general obligation bonds and/or the cost of capital improvements. They are imposed county-wide, whether imposed by the county or one or more school districts and are collected by the Department of Revenue on behalf of these counties.

<b>Enacted:</b>	1997
<b>Statute:</b>	§§4-10-300 et. seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 2018 Allocations:</b>	<b>\$59,496,491</b>

### ***LOCAL TRANSPORTATION TAX***

Five counties in South Carolina impose up to a 1% transportation tax, which is authorized under Code Section 4-37-30 et seq. The 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. The tax is imposed specifically to defray the debt service on bonds issued for various transportation projects in the counties that impose this tax. The tax is collected by the Department of Revenue on behalf of these counties.

<b>Enacted:</b>	1995
<b>Statute:</b>	§4-37-30
<b>Rate:</b>	Up to 1%
<b>Distribution:</b>	100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum
<b>FY 2018 Allocations:</b>	<b>\$230,404,042</b>

## ***LOCAL TOURISM DEVELOPMENT TAX***

One city in South Carolina imposes an additional 1% local tourism development tax, which is authorized under Code Section 4-10-910 et seq. The 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. The 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 nonresidents of South Carolina; however, in the third and subsequent years of the 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.

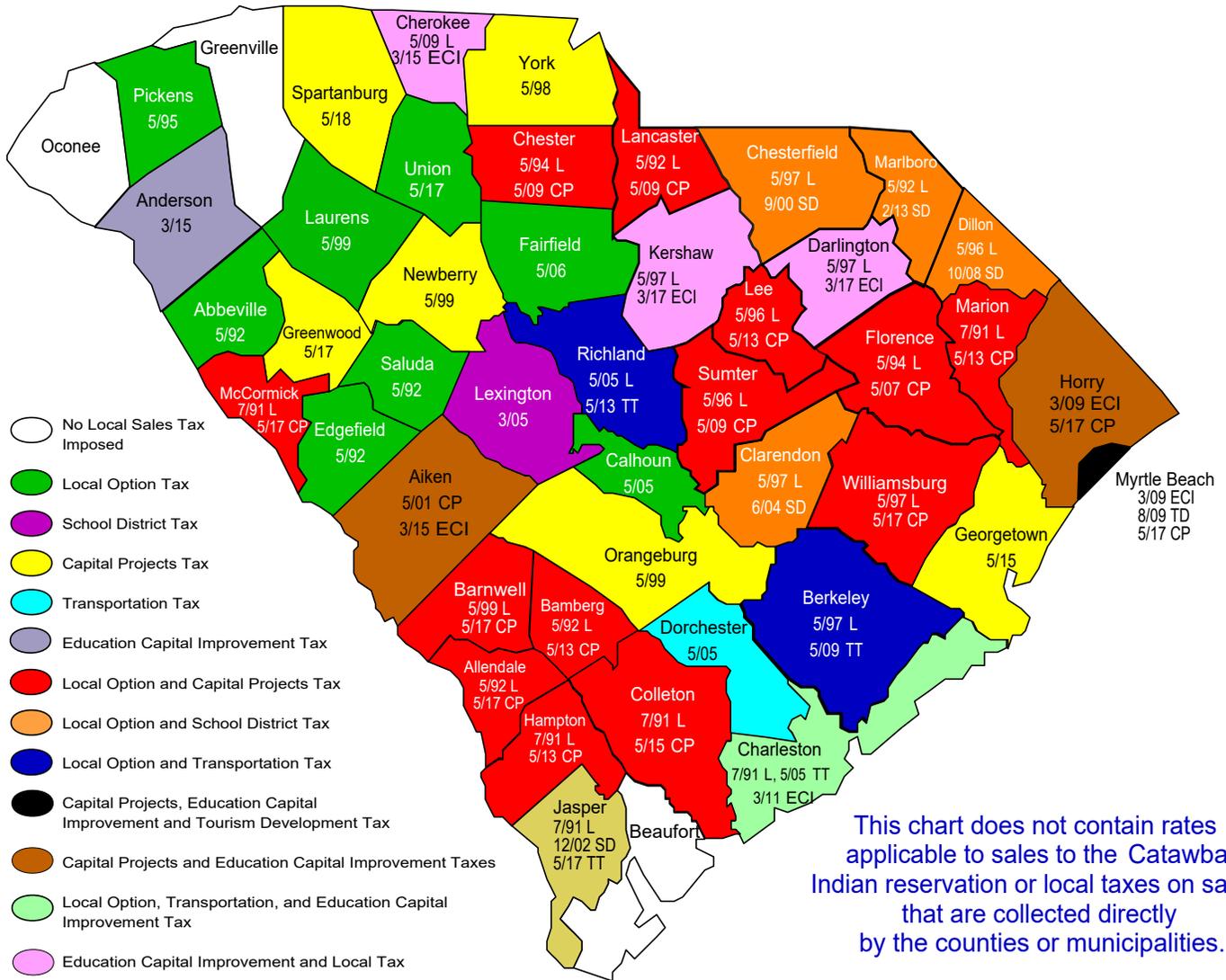
<b>Enacted:</b>	2009
<b>Statute:</b>	§§4-10-910 et. seq.
<b>Rate:</b>	1%
<b>Distribution:</b>	100% minus SCDOR administration goes to city to be used for projects as outlined in referendum
<b>FY 2018 Allocations:</b>	<b>\$29,096,979</b>

**LOCAL OPTION SALES TAX ALLOCATIONS  
BY COUNTY/ MUNICIPALITY  
FISCAL YEAR 2018**

Local Option Sales Tax		Capital Projects Tax	
Abbeville	\$1,674,214.37	Aiken	\$18,577,327.35
Allendale	\$560,139.15	Allendale	\$494,133.04
Bamberg	\$1,038,418.86	Bamberg	\$854,291.43
Barnwell	\$1,861,243.54	Barnwell	\$1,559,858.08
Berkeley	\$30,694,458.85	Chester	\$2,555,546.64
Calhoun	\$971,558.71	Colleton	\$4,297,267.64
Charleston	\$115,535,006.80	Florence	\$22,832,626.71
Cherokee	\$6,903,152.62	Georgetown	\$10,966,261.20
Chester	\$2,740,674.43	Greenwood	\$8,530,867.21
Chesterfield	\$3,800,115.20	Hampton	\$1,467,615.80
Clarendon	\$2,836,867.11	Horry	\$76,440,963.62
Colleton	\$5,054,528.09	Lancaster	\$8,603,803.95
Darlington	\$6,601,156.69	Lee	\$937,500.70
Dillon	\$3,227,154.86	Marion	\$2,323,385.14
Edgefield	\$1,636,521.05	McCormick	\$484,971.74
Fairfield	\$1,822,084.67	Newberry	\$4,019,297.39
Florence	\$25,251,221.27	Orangeburg	\$9,470,999.06
Hampton	\$1,710,821.03	Spartanburg	\$3,398,737.40
Jasper	\$4,545,223.49	Sumter	\$11,131,744.66
Kershaw	\$6,981,118.19	Williamsburg	\$1,856,867.64
Lancaster	\$10,211,947.16	York	\$34,831,786.55
Laurens	\$5,619,958.68	<b>Total:</b>	<b>\$225,635,852.95</b>
Lee	\$1,080,348.19	<b>Education Capital Improvement Tax</b>	
Marion	\$2,770,432.69	Aiken	\$18,535,128.71
Marlboro	\$1,746,949.15	Anderson	\$23,286,489.20
McCormick	\$586,397.50	Charleston	\$104,445,233.84
Pickens	\$16,228,892.18	Cherokee	\$6,061,319.37
Richland	\$66,464,482.91	Darlington	\$5,612,422.41
Saluda	\$1,106,473.23	Horry	\$78,506,105.77
Sumter	\$12,643,046.08	Kershaw	\$5,729,950.93
Union	\$2,268,660.85	<b>Total:</b>	<b>\$242,176,650.23</b>
Williamsburg	\$2,235,158.27	<b>School District Tax</b>	
<b>Total:</b>	<b>\$348,408,425.87</b>	Chesterfield	\$3,236,690.94
<b>Transportation Tax</b>		Clarendon	\$2,798,965.55
Berkeley	\$ 30,275,711.71	Dillon	\$2,771,934.03
Charleston	\$ 113,714,079.74	Jasper	\$3,920,427.71
Dorchester	\$ 16,724,078.76	Lexington	\$45,325,241.84
Jasper	\$ 4,283,882.14	Marlboro	\$1,443,231.20
Richland	\$ 65,406,290.08	<b>Total:</b>	<b>\$59,496,491.27</b>
<b>Total:</b>	<b>\$ 230,404,042.43</b>	<b>Tourism Development Tax</b>	
<b>Tourism Development Tax</b>		Myrtle Beach	\$29,096,979.16
Myrtle Beach	\$29,096,979.16		

Note: The counties reported are those that had taxes in effect during Fiscal Year 2018.

# State of South Carolina Local Tax Designation by County Effective May 1, 2018 Collected by the SC Department of Revenue



This chart does not contain rates applicable to sales to the Catawba Indian reservation or local taxes on sales that are collected directly by the counties or municipalities.

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	7%
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, 2018, Spartanburg County will impose a 1% Capital Projects 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

<b>Enacted:</b>	1984
<b>Statute:</b>	§12-36-920
<b>Rate:</b>	2%
<b>Distribution:</b>	Local Governments
<b>FY 2018 Collections:</b>	<b>\$72,032,863</b>

### *ACCOMMODATIONS TAX ALLOCATIONS BY QUARTER FISCAL YEAR 2018*

<b>Quarter</b>	<b>Tax Collected</b>
Quarter 1 (July 2017 – September 2017)	\$28,417,611.85
Quarter 2 (October 2017 – December 2017)	\$14,806,938.22
Quarter 3 (January 2018 – March 2018)	\$9,384,054.33
Quarter 4 (April 2018 – June 2018)	\$19,424,258.69

**ACCOMMODATIONS TAX ALLOCATIONS BY COUNTY**  
**FISCAL YEAR 2018**

<b>County</b>	<b>Tax Collected</b>	<b>County</b>	<b>Tax Collected</b>
Abbeville	\$17,569.93	Greenwood	\$233,463.51
Aiken	\$620,141.12	Hampton	\$27,973.25
Allendale	\$4,039.15	Horry	\$21,220,544.75
Anderson	\$738,163.16	Jasper	\$414,358.59
Bamberg	\$7,792.22	Kershaw	\$159,424.96
Barnwell	\$34,954.30	Lancaster	\$53,233.26
Beaufort	\$9,026,505.10	Laurens	\$160,202.60
Berkeley	\$889,205.11	Lee	\$17,352.03
Calhoun	\$763.37	Lexington	\$1,201,287.58
Charleston	\$18,558,387.54	McCormick	\$36,757.08
Cherokee	\$176,878.41	Marion	\$26,367.55
Chester	\$81,531.03	Marlboro	\$24,953.92
Chesterfield	\$57,850.98	Newberry	\$153,513.39
Clarendon	\$160,782.98	Oconee	\$344,369.11
Colleton	\$840,485.38	Orangeburg	\$754,923.77
Darlington	\$137,283.86	Pickens	\$614,859.06
Dillon	\$126,339.62	Richland	\$3,658,607.32
Dorchester	\$170,810.84	Saluda	\$12,666.04
Edgefield	\$12,596.18	Spartanburg	\$1,239,567.00
Fairfield	\$31,429.81	Sumter	\$401,154.56
Florence	\$1,361,511.50	Union	\$38,942.64
Georgetown	\$2,080,742.75	Williamsburg	\$12,932.06
Greenville	\$4,759,091.20	York	\$1,330,553.52
		<b>Total</b>	<b>\$72,032,863.09</b>

## 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.

<b>Enacted:</b>	1923
<b>Statute:</b>	§12-21-2420 to §12-21-6540 §12-62-60
<b>Rate:</b>	5%
<b>Distribution:</b>	Commercial Fisheries Division (DNR)  Tourism Infrastructure Development Fund Counties & Municipalities Advisory Coordinating Council  General Fund - Parks, Recreation and Tourism
<b>FY 2018 Collections:</b>	<b>\$40,850,996</b>

**ADMISSIONS TAX COLLECTIONS BY COUNTY**  
**FISCAL YEAR 2018**

<b>County</b>	<b>Tax Collected</b>	<b>County</b>	<b>Tax Collected</b>
Abbeville	\$1,230.19	Greenwood	\$327,893.99
Aiken	\$869,324.10	Hampton	\$380.28
Allendale	\$1,047.25	Horry	\$9,953,421.71
Anderson	\$516,233.74	Jasper	\$50,615.17
Bamberg	\$728.89	Kershaw	\$35,541.07
Barnwell	\$4,983.09	Lancaster	\$114,178.16
Beaufort	\$4,114,047.12	Laurens	\$73,290.84
Berkeley	\$929,051.21	Lee	\$21,442.11
Calhoun	\$12,372.45	Lexington	\$788,594.88
Charleston	\$6,545,491.17	Marion	\$9,602.68
Cherokee	\$145,514.15	Marlboro	\$8,873.58
Chester	\$35,072.86	McCormick	\$64,023.56
Chesterfield	\$24,996.96	Newberry	\$14,609.87
Clarendon	\$41,596.81	Oconee	\$272,385.68
Colleton	\$72,210.21	Orangeburg	\$138,474.48
Darlington	\$77,641.15	Pickens	\$2,010,011.09
Dillon	\$27,305.79	Richland	\$4,211,313.13
Dorchester	\$415,807.56	Saluda	\$17,577.49
Edgefield	\$32,199.12	Spartanburg	\$784,969.39
Fairfield	\$45,310.05	Sumter	\$170,889.64
Florence	\$442,715.70	Union	\$2,632.09
Georgetown	\$680,259.34	Williamsburg	\$17,365.64
Greenville	\$3,369,465.86	York	\$2,231,264.19
		Unallocated Total	\$1,127,040.10
		<b>Total</b>	<b>\$40,850,995.59</b>

**ADMISSIONS TAX COLLECTIONS BY EVENT TYPE**  
**FISCAL YEAR 2018**

Type of Admission	Number of Returns	Tax Collected
Archery	76	\$39,594.25
Amusement Parks	336	\$3,862,594.30
Amusement Rides	191	\$1,337,302.18
Athletic Events	467	\$4,111,501.77
Auto Racing, Motorcycle	125	\$88,281.75
Bands	187	\$89,955.68
Bowling	406	\$917,177.51
Carnival	6	\$85,627.16
Circus	5	26,864.37
Dances	303	\$1,272,501.88
Driving Range, Tennis	382	\$1,113,429.56
Fishing Pier	64	\$47,057.11
Gardens	50	\$1,269,713.22
Golf	3,194	\$11,152,041.04
Gyms, Spas, Body Bldng & Fitns	148	\$359,295.49
Horse Racing, Shows & Rides	18	\$14,679.93
Itinerant Shows	72	\$260,058.34
Miniature Golf Course	315	\$737,433.90
Miniature Raceway (*Go-Karts)	75	\$281,099.93
Miscellaneous	2,680	\$5,380,761.99
Night Clubs	1,027	\$560,493.19
Promoter	286	\$2,027,654.43
Skating	300	\$309,373.93
Sight Seeing Attractions	128	\$356,498.44
Swimming	184	\$287,876.12
Theaters	634	\$4,862,128.12
<b>Total</b>	<b>11,659</b>	<b>\$40,850,995.59</b>

# 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%.

<b>Enacted:</b>	1962
<b>Statute:</b>	§12-37-710
<b>Rate:</b>	Local Millage
<b>Distribution:</b>	Local Governments
<b>FY 2018 Collections:</b>	Collected by Local Governments

## ***MOTOR CARRIER PROPERTY TAX***

Effective until December 31, 2018, 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. However, as part of the South Carolina Infrastructure and Economic Development Reform Act, the Motor Carrier Property Tax will be imposed as a road use fee administered through the SC Department of Motor Vehicles (SCDMV) effective January 1, 2019.

<b>Enacted:</b>	1997
<b>Statute:</b>	§12-37-2810 to 12-37-2880
<b>Rate:</b>	Average statewide millage
<b>Distribution:</b>	Local Governments
<b>FY 2018 Collections:</b>	<b>\$26,532,006</b>

***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.

<b>Enacted:</b>	1976
<b>Statute:</b>	§§12-37-2110 to 12-37-2190
<b>Rate:</b>	Average statewide millage
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$5,960,493</b>

**ASSESSED PROPERTY BY SCHOOL DISTRICT  
BASED ON 2017 VALUES**

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturi ng Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE	\$41,116,034	\$8,981,601	\$1,894,984	\$3,622,490	\$8,294,720	\$1,341,293	\$1,015,308	\$66,266,430
AIKEN	\$466,768,768	\$92,427,583	\$35,201,789	\$50,044,270	\$64,572,860	\$22,883,570	\$1,558,039	\$733,456,879
ALLEDALE	\$8,359,670	\$1,961,951	\$122,720	\$6,845,070	\$5,589,897	\$611,440	\$37,816	\$23,528,564
ANDERSON 1	\$149,609,540	\$30,390,905	\$18,378,050	\$6,676,604	\$17,027,901	\$7,538,290	\$134,801	\$229,756,091
ANDERSON 2	\$39,770,530	\$9,016,991	\$1,711,850	\$3,386,983	\$10,015,878	\$2,790,380	\$51,234	\$66,743,846
ANDERSON 3	\$23,592,180	\$5,650,268	\$5,158,130	\$3,942,396	\$7,509,178	\$1,447,730	\$32,220	\$47,332,102
ANDERSON 4	\$84,842,390	\$13,111,502	\$15,831,310	\$3,193,562	\$6,266,682	\$3,137,880	\$82,356	\$126,465,682
ANDERSON 5	\$248,751,380	\$46,693,408	\$34,940,650	\$7,130,754	\$17,069,723	\$16,089,410	\$259,147	\$370,934,472
BAMBERG 1	\$10,672,910	\$2,924,220	\$50	\$1,374,750	\$2,471,080	\$683,000	\$496,120	\$18,622,130
BAMBERG 2	\$6,624,350	\$1,675,840	\$70	\$834,230	\$3,338,620	\$509,870	\$320,480	\$13,303,460
BARNWELL 19	\$5,780,720	\$1,563,372	\$141,191	\$365,380	\$2,164,849	\$165,622	\$107,451	\$10,288,585
BARNWELL 29	\$7,488,690	\$1,824,077	\$153,362	\$3,850,550	\$1,309,108	\$286,665	\$151,903	\$15,064,355
BARNWELL 45	\$20,115,580	\$4,334,813	\$1,914,115	\$96,220	\$4,742,871	\$1,763,604	\$330,122	\$33,297,325
BEAUFORT	\$1,616,197,050	\$143,811,450	\$6,753,302	\$2,278,944	\$54,885,480	\$34,861,710	\$2,287,336	\$1,861,075,272
BERKELEY	\$676,430,090	\$127,624,280	\$154,255,285	\$16,541,963	\$63,697,130	\$33,211,810	\$3,227,298	\$1,074,987,856
CALHOUN	\$31,791,240	\$9,269,330	\$18,439,634	\$11,156,360	\$7,931,711	\$2,635,400	\$831,818	\$82,055,493
CHARLESTON	\$3,125,246,311	\$305,293,159	\$176,701,031	\$21,964,421	\$124,575,460	\$97,925,140	\$2,324,357	\$3,854,029,879
CHEROKEE	\$98,262,760	\$20,995,114	\$27,005,503	\$26,735,940	\$22,000,937	\$7,340,720	\$1,226,712	\$203,567,686
CHESTER	\$53,396,520	\$11,857,491	\$8,192,389	\$17,835,140	\$18,273,317	\$5,119,600	\$824,680	\$115,499,137
CHESTERFIELD	\$63,956,700	\$16,414,393	\$19,420,815	\$13,475,680	\$11,861,758	\$4,481,520	\$672,241	\$130,283,107
CLARENDON 1	\$25,279,940	\$3,659,109	\$162,271	\$182,780	\$2,640,811	\$638,340	\$720,284	\$33,283,535
CLARENDON 2	\$39,779,280	\$8,213,274	\$738,274	\$700,760	\$3,472,990	\$2,251,010	\$476,234	\$55,631,822
CLARENDON 3	\$6,662,970	\$1,966,344	\$48,835	\$51,220	\$892,300	\$304,490	\$74,014	\$10,000,173
COLLETON	\$130,485,880	\$18,010,100	\$1,868,430	\$4,420,870	\$16,516,780	\$5,158,610	\$1,709,225	\$178,169,895
DARLINGTON	\$106,069,430	\$28,729,620	\$19,473,189	\$18,420,358	\$78,413,290	\$5,282,444	\$3,024,114	\$259,412,445
DILLON 3	\$9,587,980	\$2,595,422	\$1,333,828	\$2,327,210	\$1,661,473	\$1,060,630	\$192,847	\$18,759,390
DILLON 4	\$33,101,440	\$7,962,261	\$389,410	\$5,292,680	\$6,099,216	\$2,608,670	\$835,401	\$56,289,078
DORCHESTER 2	\$408,795,950	\$64,161,430	\$16,229,168	\$9,094,220	\$21,493,380	\$9,291,760	\$1,195,408	\$530,261,316
DORCHESTER 4	\$33,328,900	\$7,084,911	\$8,150,534	\$11,387,000	\$6,013,010	\$2,587,939	\$130,995	\$68,683,289
EDGEFIELD	\$50,323,880	\$12,020,910	\$1,018,709	\$6,767,590	\$9,608,170	\$2,023,070	\$930,000	\$82,692,329
FAIRFIELD	\$49,235,462	\$9,552,870	\$	\$3,707,190	\$87,368,834	\$8,850,950	\$955,310	\$159,670,616
FLORENCE 1	\$276,391,974	\$51,203,469	\$38,717,621	\$23,346,695	\$21,870,236	\$15,789,465	\$2,219,133	\$429,538,593
FLORENCE 2	\$8,963,537	\$2,562,732	\$	\$362,868	\$2,264,860	\$264,950	\$79,035	\$14,497,982
FLORENCE 3	\$27,709,335	\$7,280,550	\$3,105,517	\$9,063,820	\$4,001,482	\$1,898,403	\$226,580	\$53,285,687
FLORENCE 4	\$9,598,139	\$3,090,929	\$9,122,060	\$951,518	\$1,427,560	\$1,048,822	\$117,189	\$25,356,217
FLORENCE 5	\$7,781,366	\$2,446,512	\$525,954	\$515,378	\$1,208,538	\$489,025	\$61,623	\$13,028,396
GEORGETOWN	\$470,291,210	\$47,770,190	\$18,474,630	\$24,316,900	\$10,396,610	\$9,073,520	\$2,336,990	\$582,660,050
GREENVILLE	\$1,771,236,790	\$262,491,711	\$174,666,272	\$73,454,270	\$101,138,695	\$116,922,770	\$10,528,314	\$2,510,438,822
GREENWOOD 50	\$115,368,508	\$22,936,160	\$29,674,424	\$11,501,030	\$11,593,109	\$9,531,956	\$641,407	\$201,246,594
GREENWOOD 51	\$7,819,636	\$2,384,920	\$746,215	\$1,093,550	\$1,865,330	\$275,340	\$83,680	\$14,268,671
GREENWOOD 52	\$7,444,049	\$4,163,245	\$40,585,705	\$3,768,050	\$2,961,991	\$1,126,690	\$184,239	\$60,233,969
HAMPTON 1	\$22,449,680	\$4,241,342	\$291,034	\$349,390	\$7,058,569	\$1,728,890	\$557,260	\$36,676,165
HAMPTON 2	\$7,538,120	\$1,726,438	\$228,022	\$1,464,670	\$3,250,396	\$629,150	\$42,037	\$14,878,833
HORRY	\$1,817,050,800	\$257,046,880	\$37,788,035	\$12,526,940	\$38,508,060	\$62,019,518	\$6,153,025	\$2,231,093,258
JASPER	\$81,433,030	\$14,383,450	\$15,266,012	\$1,952,390	\$19,057,431	\$7,471,050	\$1,069,255	\$140,632,618
KERSHAW	\$157,016,077	\$31,406,016	\$13,550,883	\$14,607,480	\$19,377,407	\$5,542,360	\$1,796,593	\$243,296,816
LANCASTER	\$288,360,810	\$45,610,669	\$17,897,244	\$10,900,990	\$26,918,393	\$9,210,828	\$1,593,380	\$400,492,314
LAURENS 55	\$61,273,068	\$15,170,459	\$14,780,993	\$6,505,660	\$9,915,790	\$2,998,910	\$1,003,130	\$111,648,010
LAURENS 56	\$32,097,805	\$7,096,060	\$6,821,794	\$3,001,350	\$5,513,740	\$1,192,514	\$520,360	\$56,243,623
LEE	\$22,923,830	\$5,075,901	\$386,043	\$3,350,550	\$3,859,160	\$1,601,127	\$657,124	\$37,853,735
LEXINGTON 1	\$398,387,520	\$81,935,260	\$32,831,150	\$17,129,680	\$48,533,240	\$13,133,290	\$1,017,604	\$592,967,744

School District	Real Property	Personal Property	Fee in Lieu/ Joint Ind. Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
LEXINGTON 2	\$172,021,910	\$36,756,970	\$45,582,690	\$11,323,940	\$21,678,290	\$22,145,980	\$494,110	\$310,003,890
LEXINGTON 3	\$32,331,750	\$6,264,195	\$488,440	\$1,799,970	\$5,229,940	\$1,801,790	\$157,531	\$48,073,616
LEXINGTON 4	\$20,738,970	\$6,036,620	\$1,127,400	\$1,411,530	\$5,270,250	\$822,550	\$66,165	\$35,473,485
LEXINGTON 5	\$379,629,140	\$64,500,840	\$5,601,280	\$6,385,920	\$45,850,650	\$13,599,240	\$826,350	\$516,393,420
MARION	\$49,715,472	\$10,871,627	\$1,219,445	\$2,567,780	\$8,740,116	\$3,233,640	\$1,176,878	\$77,524,958
MARLBORO	\$33,578,380	\$8,655,040	\$14,945,540	\$6,777,110	\$6,627,620	\$1,919,810	\$845,300	\$73,348,800
MCCORMICK	\$33,472,340	\$4,703,792	\$74,898	\$1,206,340	\$4,486,119	\$604,430	\$847,941	\$45,395,860
NEWBERRY	\$92,835,830	\$17,486,722	\$13,291,893	\$14,436,940	\$13,363,950	\$4,412,540	\$1,354,040	\$157,181,915
OCONEE	\$335,399,830	\$42,663,982	\$24,535,192	\$8,121,590	\$173,906,178	\$7,847,063	\$3,852,406	\$596,326,241
ORANGEBURG 3	\$41,601,572	\$7,460,533	\$5,215,436	\$3,245,770	\$7,722,157	\$4,232,454	\$574,320	\$70,052,242
ORANGEBURG 4	\$24,359,468	\$7,093,868	\$1,081,995	\$3,697,170	\$36,680,010	\$1,048,447	\$651,280	\$74,612,238
ORANGEBURG 5	\$97,568,821	\$17,242,426	\$13,744,556	\$16,129,070	\$10,921,756	\$10,508,809	\$1,417,791	\$167,533,229
PICKENS	\$373,651,173	\$52,355,876	\$17,480,002	\$8,911,760	\$38,322,740	\$15,133,050	\$3,282,377	\$509,136,978
RICHLAND 1	\$564,866,670	\$99,619,042	\$35,334,646	\$45,730,051	\$98,058,410	\$47,739,240	\$1,056,527	\$892,404,586
RICHLAND 2	\$411,907,320	\$77,421,346	\$8,975,605	\$17,579,560	\$29,604,690	\$16,873,810	\$684,462	\$563,046,793
SALUDA	\$32,064,430	\$6,573,878	\$276,844	\$3,724,850	\$4,954,650	\$897,120	\$792,184	\$49,283,956
SPARTANBURG 1	\$77,977,281	\$13,994,337	\$548,379	\$1,925,360	\$8,400,952	\$2,820,810	\$282,738	\$105,949,857
SPARTANBURG 2	\$150,863,869	\$28,619,807	\$11,058,797	\$10,077,890	\$10,683,008	\$7,308,370	\$1,086,126	\$219,697,867
SPARTANBURG 3	\$27,306,148	\$6,405,432	\$7,896,205	\$15,843,510	\$6,715,872	\$2,066,700	\$254,105	\$66,487,972
SPARTANBURG 4	\$33,018,753	\$6,892,801	\$777,178	\$5,671,220	\$5,947,813	\$1,093,780	\$298,971	\$53,700,516
SPARTANBURG 5	\$145,378,852	\$26,543,789	\$66,181,477	\$26,754,500	\$10,922,795	\$13,932,550	\$4,609,436	\$294,323,399
SPARTANBURG 6	\$181,584,856	\$29,951,429	\$21,239,999	\$23,596,950	\$18,113,871	\$17,068,198	\$1,113,887	\$292,669,190
SPARTANBURG 7	\$145,918,603	\$22,674,219	\$4,241,649	\$11,639,950	\$13,618,687	\$16,005,870	\$703,122	\$214,802,100
SUMTER	\$211,033,810	\$42,862,705	\$14,141,916	\$9,783,930	\$19,726,850	\$15,565,822	\$4,088,208	\$317,203,241
UNION	\$34,891,670	\$8,747,370	\$14,684,242	\$7,922,290	\$8,617,330	\$2,281,357	\$969,742	\$78,114,001
WILLIAMSBURG	\$46,079,670	\$12,294,315	\$21,257,112	\$905,320	\$11,445,893	\$2,924,640	\$1,632,309	\$96,539,259
YORK 1	\$62,713,547	\$13,472,521	\$2,121,881	\$6,991,910	\$13,022,613	\$3,944,430	\$158,777	\$102,425,679
YORK 2	\$144,546,541	\$27,154,629	\$1,630,954	\$3,691,060	\$158,979,230	\$4,826,685	\$499,240	\$341,328,339
YORK 3	\$330,046,072	\$58,144,218	\$28,678,696	\$37,465,552	\$17,041,069	\$20,726,200	\$756,253	\$492,858,060
YORK 4	\$287,495,442	\$47,359,761	\$30,787,746	\$15,052,100	\$13,063,265	\$11,125,535	\$541,381	\$405,425,230
<b>Total</b>	<b>\$17,837,157,999</b>	<b>\$2,700,624,982</b>	<b>\$1,445,310,579</b>	<b>\$814,237,657</b>	<b>\$1,856,216,785</b>	<b>\$821,342,065</b>	<b>\$92,177,186</b>	<b>\$25,567,067,253</b>

## 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%

<b>Enacted:</b>	1935
<b>Statute:</b>	Title 61 and Chapter 33 of Title 12
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund Local Option Permits to Local Governments
<b>FY 2018 Collections:</b>	\$85,558,915

## ***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

<b>Enacted:</b>	1933
<b>Statute:</b>	Title 61 and Chapter 21 of Title 12
<b>Rate:</b>	See Above
<b>Distribution:</b>	State General Fund; Local Option Permits distributed to local governments
<b>FY 2018 Collections:</b>	<b>\$107,717,321</b>

**LOCAL OPTION PERMIT FOR  
SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES  
FISCAL YEAR 2018**

<b>County</b>	<b>7 Day Liquor by the Drink (LOP)</b>	<b>7 Day On Premise Beer &amp; Wine (P07)</b>	<b>7 Day Off Premise Beer &amp; Wine (P7B)</b>
Beaufort	Yes	Yes	Yes
Berkeley	Yes	Yes	Yes
Charleston	Yes	Yes	Yes
Chester	Yes	Yes	Yes
Clarendon	Yes	Yes	Yes
Colleton	Yes	Yes	Yes
Dorchester	Yes	Yes	Yes
Fairfield	Yes	Yes	Yes
Georgetown	Yes	Yes	Yes
Greenville	Yes	Yes	Yes
Greenwood	Yes	No	No
Horry	Yes	Yes	Yes
Jasper	Yes	Yes	Yes
Kershaw	Yes	Yes	Yes
Lancaster	Yes	Yes	Yes
Lee	Yes	Yes	Yes
Lexington	Yes	Yes	Yes
Marion	Yes	Yes	Yes
Newberry	Yes	Yes	Yes
Oconee	Yes	Yes	Yes
Orangeburg	Yes	Yes	Yes
Richland	Yes	Yes	Yes
Saluda	Yes	Yes	Yes
Spartanburg	Yes	Yes	Yes
York	Yes	Yes	Yes

<b>City</b>	<b>7 Day Liquor by the Drink (LOP)</b>	<b>7 Day On Premise Beer &amp; Wine (P07)</b>	<b>7 Day Off Premise Beer &amp; Wine (P7B)</b>
Aiken	Yes	Yes	Yes
Anderson	Yes	No	No
Central	Yes	Yes	Yes
Chapin	Yes	Yes	Yes
Clemson	Yes	No	No
Easley	Yes	Yes	Yes
Gaffney	Yes	Yes	Yes
Greeleyville	No	Yes	Yes
Lake City	Yes	Yes	Yes
North Augusta	Yes	Yes	Yes
Sumter	Yes	No	No

## 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.

<b>Enacted:</b>	1923
<b>Statute:</b>	§§12-21-610 to 12-21-810
<b>Rate:</b>	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
<b>Distribution:</b>	\$0.07 - State General Fund \$0.50 Surtax Department of Health & Environmental Control Medical University of South Carolina Department of Health and Human Services
<b>FY 2018 Collections:</b>	<b>\$153,235,007</b>

**TOBACCO TAX COLLECTIONS BY MONTH**  
**FISCAL YEAR 2018**

Month	Cigarettes	Other Tobacco Products	Total
Jul – 17	\$1,539,845	\$758,060	\$2,297,904
Aug – 17	\$1,520,100	\$657,635	\$2,177,735
Sep – 17	\$254,424	\$401,450	\$655,874
Oct – 17	\$2,783,158	\$1,265,182	\$4,048,339
Nov – 17	\$1,570,322	\$863,115	\$2,433,437
Dec – 17	\$1,419,130	\$793,520	\$2,212,650
Jan – 18	\$1,390,469	\$716,334	\$2,106,803
Feb – 18	\$1,337,038	\$770,547	\$2,107,586
Mar – 18	\$1,272,156	\$701,092	\$1,973,248
Apr – 18	\$1,416,200	\$803,326	\$2,219,527
May – 18	\$1,510,438	\$937,893	\$2,448,331
Jun – 18	\$1,622,895	\$853,478	\$2,476,373
<b>Total</b>	<b>\$17,636,176</b>	<b>\$9,521,630</b>	<b>\$27,157,806</b>

**CIGARETTE SURTAX COLLECTIONS BY MONTH**  
**FISCAL YEAR 2018**  
**\$0.50 PER PACK**

Month	Cigarette Surtax
Jul-17	\$10,998,894
Aug-17	\$10,858,557
Sep-17	\$1,817,313
Oct-17	\$19,983,499
Nov-17	\$11,216,588
Dec-17	\$10,136,645
Jan-18	\$9,931,922
Feb-18	\$9,550,274
Mar-18	\$9,086,833
Apr-18	\$10,115,718
May-18	\$10,788,847
Jun-18	\$11,592,111
<b>Total</b>	<b>\$126,077,201</b>

## 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.

<b>Enacted:</b>	1976
<b>Statute:</b>	§12-37-2410 to §12-37-2490 §55-5-280
<b>Rate:</b>	Average statewide millage
<b>Distribution:</b>	State General Fund State Aviation Fund
<b>FY 2018 Collections:</b>	<b>\$4,817,212</b>

### *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.

<b>Enacted:</b>	1937
<b>Statute:</b>	§§12-11-10 to 12-11-60
<b>Rate:</b>	4.5% of entire net income
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$ 47,909,447</b>

## **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:**

<b>License Type</b>	<b>License Fee</b>	<b>Entrance Fee</b>
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.

<b>Enacted:</b>	1982
<b>Statute:</b>	12-21-3910 to 12-21-4300
<b>Rate:</b> (for each dollar of facevalue for each Bingo card sold)	\$0.10 (Class B) \$0.04 (Class C) \$0.05 (Class F)
<b>Distribution:</b>	General Fund Bingo Charities Division on Aging Parks, Recreation and Tourism Commission on Minority Affairs
<b>FY 2018 Collections:</b>	<b>\$ 6,403,877</b>

### *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.

<b>Enacted:</b>	1939
<b>Statute:</b>	§§12-21-2720 to 12-21-2750
<b>Rate:</b>	See statute
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$ 1,148,341</b>

### *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.

<b>Enacted:</b>	1993
<b>Statute:</b>	§§12-21-5010 to 12-21-6050
<b>Rate:</b>	See statute
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$238</b>

## ***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.

<b>Enacted:</b>	1923
<b>Statute:</b>	§12-24-10 to 12-24-150
<b>Rate:</b>	See statute
<b>Distribution:</b>	\$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
<b>FY 2018 Collections:</b>	<b>\$ 95,605,712</b>

*DEED RECORDING FEE COLLECTIONS BY COUNTY*

<b>County</b>	<b>Tax Collections</b>	<b>County</b>	<b>Tax Collections</b>
Abbeville	\$113,764	Greenwood	\$583,919
Aiken	\$2,028,710	Hampton	\$129,849
Allendale	\$42,259	Horry	\$10,474,500
Anderson	\$2,480,166	Jasper	\$608,193
Bamberg	\$82,737	Kershaw	\$599,841
Barnwell	\$69,590	Lancaster	\$2,059,705
Beaufort	\$8,004,721	Laurens	\$434,369
Berkeley	\$5,568,481	Lee	\$63,252
Calhoun	\$118,130	Lexington	\$4,083,256
Charleston	\$17,158,886	Marion	\$102,948
Cherokee	\$314,232	Marlboro	\$47,103
Chester	\$215,856	McCormick	\$101,243
Chesterfield	\$158,363	Newberry	\$269,029
Clarendon	\$236,126	Oconee	\$1,376,070
Colleton	\$520,582	Orangeburg	\$497,906
Darlington	\$361,009	Pickens	\$1,552,519
Dillon	\$103,889	Richland	\$6,020,691
Dorchester	\$2,978,965	Saluda	\$99,367
Edgefield	\$206,126	Spartanburg	\$4,684,584
Fairfield	\$156,388	Sumter	\$841,687
Florence	\$959,328	Union	\$90,317
Georgetown	\$1,500,387	Williamsburg	\$112,588
Greenville	\$10,469,185	York	\$6,924,902
		<b>State Total:</b>	<b>\$95,605,712</b>

## *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.

<b>Enacted:</b>	1995
<b>Statute:</b>	§§44-56-410 to 44-56-495
<b>Rate:</b>	See statute
<b>Distribution:</b>	Special fund for environmental cleanup from dry cleaning operations
<b>FY 2018 Collections:</b>	<b>\$ 1,014,471</b>

## *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.

<b>Enacted:</b>	1931
<b>Statute:</b>	§§12-23-10 to 12-23-130
<b>Rate:</b>	\$0.0005
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$ 29,003,232</b>

## ***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:** Chapter 47 of Title 23 governs local emergency telephone systems (i.e., “911” systems). 911 charges may be imposed to fund an emergency telephone system with respect to the public telephone system and commercial mobile radio service. 911 charges that are imposed on the public telephone system are paid directly to the local government; however, 911 charges imposed on commercial mobile radio service (“CMRS”), prepaid wireless telecommunications services, and “Voice over Internet Protocol” (“VoIP”) are paid to the Department of Revenue.

**Prepaid Wireless 911 Charge:** A prepaid wireless 911 charge is levied on each prepaid wireless retail transaction occurring in South Carolina. The charge is equal to the average commercial mobile radio service 911 charge. Prepaid wireless sellers must collect the charge from their customers. The seller must disclose the amount of the charge. The charge may be separately stated on an invoice, receipt, or other similar document provided to the customer or the seller may use other means. The prepaid wireless 911 charge paid by the consumer is not subject to any tax, fee, prepaid wireless 911 charge or other charge imposed by this State, any of its political subdivisions, or any intergovernmental agency.

<b>Enacted:</b>	1931
<b>Statute:</b>	Chapter 47 of Title 23
<b>Rate:</b>	See Above
<b>Distribution:</b>	39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor
<b>FY 2018 Collections:</b>	\$ 30,589,746

## **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.

<b>Enacted:</b>	2017
<b>Statute:</b>	58-9-280(E), 58-9-2530
<b>Rate:</b>	See Above
<b>Distribution:</b>	Office of Regulatory Staff
<b>FY 2018 Collections:</b>	\$ 23,238,759

### ***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.

<b>Enacted:</b>	1922
<b>Statute:</b>	§§48-28-10 to 48-28-100 §§48-30-10 to 48-30-80
<b>Rate:</b>	See statute
<b>Distribution:</b>	Forest Renewal Fund
<b>FY 2018 Collections:</b>	<b>\$ 493,310</b>

### ***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.

<b>Enacted:</b>	1989
<b>Statute:</b>	§§12-23-810 to 12-23-840
<b>Rate:</b>	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide
<b>Distribution:</b>	Medical Expansion Fund
<b>FY 2018 Collections:</b>	<b>\$260,714,497</b>

## ***MOTOR FUEL USER FEE***

A motor fuel user fee (commonly referred to as gas tax) of 18 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. Under the provisions of Code Section 12-28-310(D), the motor fuel user fee will increase as follows:

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.

<b>Enacted:</b>	1922
<b>Statute:</b>	§§12-28-110 to12-28-2930
<b>Rate:</b>	\$0.1675/gallon
<b>Distribution:</b>	\$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
<b>FY 2018 Collections:</b>	<b>\$ 694,599,616</b>

### *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.

<b>Enacted:</b>	1951
<b>Statute:</b>	§12-36-510
<b>Rate:</b>	\$20 or \$50 at time of application
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$859,861</b>

### *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.

<b>Enacted:</b>	1957
<b>Statute:</b>	§§12-13-10 to 12-13-100
<b>Rate:</b>	6% of Net Income
<b>Distribution:</b>	State General Fund
<b>FY 2018 Collections:</b>	<b>\$949,371</b>

## ***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.

<b>Enacted:</b>	1923
<b>Statute:</b>	§12-24-10 to 12-24-150
<b>Rate:</b>	See statute
<b>Distribution:</b>	\$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
<b>FY 2018 Collections:</b>	<b>\$ 95,605,712</b>