



2018-2019 Annual Report

Henry McMaster
Governor

W. Hartley Powell
Director

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1. AGENCY OVERVIEW

OUR MISSION

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

OUR VISION

The 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, the SCDOR collected a record \$13.2 billion in revenue dollars in Fiscal Year 2019. In Fiscal Year 2019, the SCDOR collected approximately \$8.9 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, the SCDOR collected approximately \$4.3 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

2. INDIVIDUAL INCOME TAX

South Carolina has a simplified income tax structure which follows the federal income tax laws. South Carolina accepts the adjustments, exemptions and deductions allowed on federal tax returns with few modifications. Federal taxable income is the starting point in determining state income tax liability.

For a U.S. State Comparison of personal income tax rates and brackets for Tax Year 2018, please see the following Tax Foundation publication: [Fiscal Fact No. 576: State Individual Income Tax Rates and Brackets for 2018](#)

| | |
|-----------------------------|------------------------|
| Enacted: | 1927 |
| Statute: | Title 12, Chapter 6 |
| Rate: | 3% to 7% |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$4,714,998,174 |

Note: The Tax Year 2018 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 2018

| County | Number of Returns | Number of Dependents | State Taxable Income | State Income Tax Liability |
|----------------|-------------------|----------------------|-------------------------|----------------------------|
| ABBEVILLE | 9,314 | 6,831 | \$140,175,923 | \$11,160,784 |
| AIKEN | 67,821 | 44,371 | 1,773,664,268 | 105,677,456 |
| ALLENDALE | 3,065 | 2,507 | 21,798,493 | 2,253,966 |
| ANDERSON | 81,873 | 55,813 | 1,928,345,069 | 138,138,909 |
| BAMBERG | 4,769 | 3,649 | 59,588,100 | 5,147,241 |
| BARNWELL | 7,396 | 5,630 | 120,198,082 | 8,748,455 |
| BEAUFORT | 76,255 | 40,371 | 2,866,777,163 | 198,635,211 |
| BERKELEY | 89,258 | 59,992 | 2,670,186,336 | 181,206,420 |
| CALHOUN | 5,878 | 3,774 | 108,002,445 | 9,103,239 |
| CHARLESTON | 175,136 | 93,014 | 7,950,653,875 | 544,772,507 |
| CHEROKEE | 21,946 | 15,538 | 351,462,644 | 23,389,440 |
| CHESTER | 12,710 | 9,004 | 199,689,513 | 12,412,493 |
| CHESTERFIELD | 16,588 | 12,050 | 238,169,256 | 15,627,681 |
| CLARENDON | 12,130 | 8,392 | 121,171,741 | 11,829,182 |
| COLLETON | 15,802 | 10,837 | 213,666,373 | 17,117,739 |
| DARLINGTON | 26,073 | 18,708 | 455,527,068 | 34,925,383 |
| DILLON | 10,905 | 9,233 | 100,402,639 | 8,792,478 |
| DORCHESTER | 66,127 | 45,153 | 1,822,986,774 | 121,698,207 |
| EDGEFIELD | 9,431 | 6,624 | 235,966,750 | 12,719,887 |
| FAIRFIELD | 9,178 | 6,083 | 136,289,928 | 10,441,742 |
| FLORENCE | 54,448 | 40,018 | 1,214,857,712 | 89,900,423 |
| GEORGETOWN | 27,079 | 15,624 | 654,145,575 | 52,617,980 |
| GREENVILLE | 216,857 | 141,349 | 7,775,713,575 | 524,735,875 |
| GREENWOOD | 26,783 | 18,670 | 492,413,283 | 38,679,610 |
| HAMPTON | 6,893 | 5,128 | 88,698,870 | 7,184,199 |
| HORRY | 148,488 | 74,483 | 2,480,994,288 | 201,575,112 |
| JASPER | 10,442 | 6,880 | 155,107,559 | 10,851,279 |
| KERSHAW | 26,708 | 18,021 | 582,995,789 | 42,099,745 |
| LANCASTER | 37,354 | 24,306 | 1,038,352,779 | 47,945,158 |
| LAURENS | 25,468 | 18,385 | 396,177,957 | 29,562,139 |
| LEE | 6,264 | 4,746 | 61,394,268 | 5,360,066 |
| LEXINGTON | 122,674 | 80,256 | 3,241,186,953 | 254,526,308 |
| MARION | 11,697 | 8,841 | 64,950,294 | 8,718,919 |
| MARLBORO | 9,424 | 7,447 | 90,024,735 | 6,722,684 |
| MCCORMICK | 3,477 | 1,747 | 51,689,050 | 3,520,756 |
| NEWBERRY | 15,302 | 11,089 | 269,734,686 | 21,281,984 |
| OCONEE | 31,330 | 18,230 | 825,639,517 | 57,645,445 |
| ORANGEBURG | 32,929 | 23,770 | 430,934,714 | 35,301,644 |
| PICKENS | 48,048 | 29,029 | 1,208,080,915 | 82,564,653 |
| RICHLAND | 163,302 | 105,510 | 4,747,531,827 | 330,318,153 |
| SALUDA | 7,305 | 5,540 | 119,123,583 | 9,267,786 |
| SPARTANBURG | 130,506 | 90,157 | 3,092,241,917 | 222,246,345 |
| SUMTER | 40,416 | 28,734 | 617,571,657 | 47,757,294 |
| UNION | 10,377 | 7,307 | 133,362,892 | 10,306,796 |
| WILLIAMSBURG | 11,219 | 8,658 | 106,906,885 | 9,657,218 |
| YORK | 112,803 | 78,776 | 4,279,082,206 | 186,282,000 |
| OUT OF COUNTRY | 3,509 | 818 | 61,609,583 | 3,977,957 |
| OUT OF STATE | 335,813 | 228,327 | 7,081,072,908 | 474,024,191 |
| Total | 2,398,570 | 1,559,420 | \$62,876,318,417 | \$4,288,430,139 |

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY
Tax Year 2018

| Tax Liability | Number of Returns | Percent of Total | Amount of Tax | Percent of Total |
|----------------------|--------------------------|-------------------------|------------------------|-------------------------|
| \$0.00 | 1,047,905 | 43.69 | \$0 | 0 |
| \$0.01-\$25 | 32,105 | 1.34 | 404,502 | 0.01 |
| \$26-\$50 | 30,038 | 1.25 | 1,131,185 | 0.03 |
| \$51-\$75 | 27,899 | 1.16 | 1,758,269 | 0.04 |
| \$76-\$100 | 23,157 | 0.97 | 2,023,134 | 0.05 |
| \$101-\$125 | 20,352 | 0.85 | 2,300,684 | 0.05 |
| \$126-\$150 | 20,207 | 0.84 | 2,799,651 | 0.07 |
| \$151-\$200 | 36,441 | 1.52 | 6,393,786 | 0.15 |
| \$201-\$250 | 32,596 | 1.36 | 7,332,936 | 0.17 |
| \$251-\$300 | 29,202 | 1.22 | 8,083,970 | 0.19 |
| \$301-\$400 | 51,980 | 2.17 | 18,127,661 | 0.42 |
| \$401-\$500 | 45,791 | 1.91 | 20,628,413 | 0.48 |
| \$501-\$600 | 39,164 | 1.63 | 21,531,901 | 0.50 |
| \$601-\$700 | 35,554 | 1.48 | 23,112,482 | 0.54 |
| \$701-\$800 | 34,331 | 1.43 | 25,692,592 | 0.60 |
| \$801-\$900 | 35,444 | 1.48 | 30,120,417 | 0.70 |
| \$901-\$1,000 | 31,900 | 1.33 | 30,341,217 | 0.71 |
| \$1,001-\$1,250 | 75,719 | 3.16 | 85,089,901 | 1.98 |
| \$1,251-\$1,500 | 66,339 | 2.77 | 91,060,450 | 2.12 |
| \$1,501-\$2,000 | 114,010 | 4.75 | 198,485,066 | 4.63 |
| \$2,001-\$2,500 | 90,671 | 3.78 | 203,184,729 | 4.74 |
| \$2,501-\$3,000 | 73,667 | 3.07 | 201,994,410 | 4.71 |
| \$3,001-\$4,000 | 108,367 | 4.52 | 376,062,325 | 8.77 |
| \$4,001-\$5,000 | 74,947 | 3.12 | 335,050,508 | 7.81 |
| \$5,001-\$7,500 | 103,301 | 4.31 | 627,648,866 | 14.64 |
| \$7,501-\$9,999 | 46,201 | 1.93 | 397,085,592 | 9.26 |
| OVER \$10,000 | 71,282 | 2.97 | 1,570,985,492 | 36.63 |
| Total | 2,398,570 | 100.00 | \$4,288,430,139 | 100.00 |

**INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS
TAX YEAR 2018**

| State Taxable Income Class | Number of Returns | Number of Dependents | Total State Taxable Income | State Tax Amount | State Tax Credits | State Tax Liability |
|-------------------------------|----------------------|-------------------------|-------------------------------|------------------------|----------------------|------------------------|
| \$0 | 855,760 | 615,712 | (\$11,238,007,559) | \$90,145,624 | \$15,806,277 | \$83,544,690 |
| \$1-\$1,000 | 58,408 | 23,980 | 27,182,907 | 1,354,032 | 582,743 | 1,199,979 |
| \$1,001-\$2,000 | 47,147 | 23,059 | 70,265,283 | 1,022,759 | 535,393 | 944,577 |
| \$2,001-\$3,000 | 42,975 | 22,024 | 107,256,848 | 1,193,496 | 560,117 | 1,081,087 |
| \$3,001-\$4,000 | 39,668 | 21,380 | 138,657,438 | 1,947,314 | 568,287 | 1,749,135 |
| \$4,001-\$5,000 | 37,818 | 20,785 | 169,992,824 | 2,729,115 | 767,033 | 2,284,006 |
| \$5,001-\$6,000 | 35,955 | 20,112 | 197,697,286 | 3,918,653 | 933,348 | 3,276,621 |
| \$6,001-\$7,000 | 34,380 | 19,112 | 223,472,963 | 5,117,787 | 1,064,607 | 4,291,584 |
| \$7,001-\$8,000 | 33,343 | 18,455 | 249,961,693 | 6,271,787 | 1,235,946 | 5,241,111 |
| \$8,001-\$9,000 | 32,605 | 18,081 | 277,098,584 | 7,425,298 | 1,385,619 | 6,226,353 |
| \$9,001-\$10,000 | 31,260 | 16,978 | 296,991,980 | 8,348,213 | 1,443,996 | 7,044,351 |
| \$10,001-\$11,000 | 30,780 | 16,659 | 323,156,184 | 9,760,498 | 1,508,107 | 8,357,226 |
| \$11,001-\$12,001 | 29,928 | 15,853 | 344,147,650 | 11,059,472 | 1,445,269 | 9,681,673 |
| \$12,001-\$13,000 | 28,493 | 15,077 | 356,065,424 | 12,208,612 | 1,371,083 | 10,877,242 |
| \$13,001-\$14,000 | 27,618 | 14,797 | 372,755,200 | 13,497,817 | 1,304,037 | 12,215,742 |
| \$14,001-\$15,000 | 26,635 | 14,116 | 386,166,328 | 14,591,870 | 1,287,590 | 13,318,060 |
| \$15,001-\$20,000 | 121,627 | 62,584 | 2,121,857,137 | 91,327,516 | 6,131,627 | 85,254,136 |
| \$20,001-\$25,000 | 105,546 | 53,564 | 2,368,856,726 | 116,926,598 | 7,076,007 | 109,901,270 |
| \$25,001-\$35,000 | 169,013 | 89,096 | 5,027,948,821 | 274,690,092 | 17,927,121 | 256,857,289 |
| \$35,001-\$50,000 | 176,370 | 104,286 | 7,400,374,604 | 439,567,667 | 32,835,536 | 406,888,417 |
| \$50,001-\$75,000 | 174,450 | 123,870 | 10,691,391,856 | 676,442,884 | 59,196,905 | 617,518,918 |
| \$75,001-\$100,000 | 96,558 | 79,257 | 8,327,831,176 | 547,842,003 | 52,794,944 | 495,234,189 |
| \$100,001-\$150,000 | 86,016 | 77,217 | 10,376,416,871 | 702,787,881 | 69,611,839 | 633,284,727 |
| \$150,001-\$200,000 | 32,919 | 30,669 | 5,645,240,612 | 391,754,335 | 40,390,259 | 351,380,107 |
| \$200,001-\$350,000 | 28,613 | 28,225 | 7,293,130,653 | 521,349,400 | 53,907,041 | 467,457,278 |
| \$350,001-\$500,000 | 7,273 | 7,362 | 3,000,106,327 | 216,584,272 | 23,470,393 | 193,118,796 |
| \$500,001-\$750,000 | 4,004 | 4,113 | 2,400,451,364 | 175,774,436 | 21,011,827 | 154,788,234 |
| Over- \$750,000 | 3,408 | 2,997 | 5,919,851,237 | 432,382,813 | 86,975,871 | 345,413,341 |
| Total | 2,398,570 | 1,559,420 | \$62,876,318,417 | \$4,778,022,244 | \$503,128,822 | \$4,288,430,139 |

Note: Credits are non-refundable

**INDIVIDUAL INCOME TAX RETURN STATISTICS
TAX YEAR 2018**

All Returns Processed

| Filing Status | Individual Income | | Total |
|----------------------------|--------------------------|----------------|------------------|
| | Tax Returns | Amended | |
| Single | 1,037,982 | 5,609 | 1,043,591 |
| Head of Household | 374,981 | 2,286 | 377,267 |
| Married, Filing Jointly | 898,389 | 8,048 | 906,437 |
| Married, Filing Separately | 69,434 | 466 | 69,900 |
| Widow/Widower | 1,364 | 11 | 1,375 |
| Total | 2,382,150 | 16,420 | 2,398,570 |

Refund Returns

| Return Type | Number of Refunds Issued | Total Amount Issued* | Average Refund Amount* |
|------------------------------|---------------------------------|-----------------------------|-------------------------------|
| Individual Income Tax Return | 1,875,617 | \$1,763,563,351 | \$940 |
| Amended | 19,380 | 18,500,481 | 955 |
| Total | 1,894,997 | \$1,782,063,832 | \$940 |

*Prior to Debt Match

Use Tax Collections Reported on SC 1040

| | |
|-------------------|-------------|
| Number of Returns | 22,384 |
| Amount | \$1,618,213 |

**INDIVIDUAL INCOME TAX CONTRIBUTIONS
TAX YEAR 2018**

| Type of Contribution | Number of Returns | Amount |
|-------------------------------|--------------------------|---------------------|
| Children's Trust | 2,066 | \$46,675.32 |
| Donate Life South Carolina | 1,099 | 13,443.51 |
| Eldercare Trust | 1,633 | 18,571.85 |
| Endangered Wildlife | 3,643 | 56,045.03 |
| K-12 Public Education Program | 2,126 | 57,211.54 |
| SC Assoc. Habitat Affiliates | 723 | 11,509.51 |
| SC Conservative Bank | 862 | 9,110.10 |
| SC Dept. National Resources | 2,140 | 36,124.66 |
| SC Financial Literary | 663 | 4,907.00 |
| SC Law Enforcement Assistance | 1,621 | 26,776.79 |
| SC Litter Control Enforcement | 1,286 | 11,379.00 |
| SC Military Family Relief | 1,892 | 34,492.85 |
| SC School Readiness | 1,205 | 14,978.00 |
| SC State Forests | 1,919 | 18,741.39 |
| SC State Parks | 3,332 | 58,781.50 |
| SC Veteran's Trust | 2,198 | 33,236.39 |
| War Between States Heritage | 638 | 4,903.54 |
| Total | 29,046 | \$456,887.98 |

INDIVIDUAL INCOME TAX CREDITS
TAX YEAR 2018

| Credit Claimed | Total Number of Credits | Total Amount of Credits (\$) |
|--|----------------------------|---------------------------------|
| Abandoned Buildings Revitalization Credit | 359 | \$15,454,962 |
| Accelerated Small Business Jobs Credit | 122 | 926,416 |
| Agribusiness Credit | 11 | 10,457 |
| Anhydrous Ammonia Additive Credit* | 20 | 68,530 |
| Alternative Fuel Property Credit | 10 | 6,640 |
| Alternative Motor Vehicle Credit | 202 | 297,696 |
| Angel Investor Credit | 219 | 5,318,128 |
| Apprenticeship Credit | 56 | 275,555 |
| Brownfields Cleanup Credit | 77 | 399,999 |
| Capital Investment Credit | 222 | 1,927,339 |
| Certified Historical Residential Structure | 64 | 2,300,308 |
| Certified Historical Structure Credit | 154 | 9,837,474 |
| Child and Dependent Care Credit | 117,063 | 21,583,548 |
| Classroom Teacher Expenses Credit* | 9,795 | 2,422,842 |
| Clean Energy Credit | 57 | 531,684 |
| Commercials Credit | *** | *** |
| Community Development Credit | 22 | 514,413 |
| Credit for Shareholders of S Corporation Banks | 131 | 390,293 |
| Drip/Trickle Irrigation Systems Credit | 57 | 41,373 |
| Earned Income Tax Credit | 59,529 | 21,426,714 |
| Employer Child Care Program Credit | 32 | 262,986 |
| Energy Efficient Manufactured Home Credit | 51 | 73,688 |
| Ethanol or Biodiesel Production Credit | *** | *** |
| Exceptional Needs Children Education Credit | 649 | 11,012,485 |
| Excess Insurance Premium Credit | 2,505 | 2,475,439 |
| Family Independence Payments Credit | 32 | 32,735 |
| Fire Sprinkler System Credit | *** | *** |
| Health Insurance Pool Credit | 13 | 33,353 |
| Industry Partnership Fund Credit | 125 | 5,991,413 |
| Milk Credit* | 97 | 1,679,434 |
| Minority Business Credit | 33 | 238,638 |
| Motor Fuel Credit* | 82,448 | 2,009,421 |
| New Jobs Credit | 638 | 10,485,724 |
| Nursing Home Credit | 168 | 52,149 |
| Parental Refundable Credit* | 488 | 2,169,570 |
| Port Cargo Volume Increase Credit | 5 | 39,087 |
| Premarital Preparation Course | 33 | 1,653 |
| Qualified Conservation Contribution Credit | 263 | 6,565,370 |
| Qualified Retirement Plan Contribution | 121 | 235,517 |
| Renewable Fuel Facility Credit | 11 | 102,757 |
| Research Expenses Credit | 578 | 5,048,819 |

| | | |
|--|----------------|----------------------|
| Residential Retrofit Credit | 682 | 827,398 |
| Retail Facilities Revitalization Credit | 17 | 550,088 |
| SC Quality Forum Credit | *** | *** |
| Scenic Rivers Credit | 7 | 1,273,669 |
| Small Business Jobs Credit | 114 | 698,384 |
| Solar Energy or Small Hydropower System Credit | 5,610 | 18,468,028 |
| Solar Energy Property Credit | 19 | 125,538 |
| Taxes Paid To Another State | 107,447 | 316,941,971 |
| Textiles Rehabilitation Credit | 158 | 7,746,449 |
| Tuition Tax Credit* | 5,077 | 7,053,196 |
| Two Wage Earner Credit | 381,566 | 57,726,253 |
| Venison For Charity Credit | 11 | 8,785 |
| Venture Capital Investment Credit | 10 | 782,221 |
| Water Resources Credit | 55 | 22,825 |
| Prior Year Carryover | 1,387 | 47,757,089 |
| TOTAL | 778,640 | \$592,291,651 |

Note: Figures are based on unaudited returns. Number of returns are for income tax returns processed for the 2018 tax year. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in 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.

** Refundable Tax Credit*

**** Indicates too few taxpayers to report*

**DEBT SETOFF COLLECTIONS
TAX YEAR 2018**

| Agency | Number of Returns | Amount |
|--|-------------------|------------|
| AIKEN CTY COMMISSION ON ALCOHOL AND DRUG | 16 | \$4,818.93 |
| AIKEN TECHNICAL COLLEGE | 267 | 91,588.39 |
| CENTRAL PIEDMONT COMMUNITY COLLEGE | 15 | 4,566.92 |
| CHARLESTON SOUTHERN UNIVERSITY | 76 | 38,932.56 |
| CITY OF COLUMBIA CUSTOMER CARE DIVISION | 416 | 53,896.95 |
| CLEMSON UNIV PEKINS LOANS | 57 | 31,530.30 |
| CLEMSON UNIV STUDENT ACCOUNT | 327 | 170,172.87 |
| COASTAL CAROLINA PERKINS | 45 | 23,015.47 |
| COASTAL CAROLINA UNIVERSITY | 77 | 3,553.45 |
| COKER UNIVERSITY | 26 | 15,814.84 |
| COLLEGE OF CHARLESTON PERKINS | 32 | 16,202.12 |
| COLLEGE OF CHARLESTON STUDENT | 133 | 38,592.84 |
| COLUMBIA COLLEGE THE | 35 | 16,276.42 |
| CONNECTOR 2000 ASSOCIATION INC | 611 | 16,060.16 |
| CONVERSE COLLEGE | 8 | 4,106.01 |
| CONVERSE COLLEGE SETOFF STUDENT | 23 | 11,756.83 |
| ERNEST E KENNEDY CENTER INC THE | 131 | 35,541.21 |
| ERSKINE COLLEGE | 24 | 8,998.14 |
| FLOR DAR TEC STUDENT | 935 | 317,226.57 |
| FLOR DAR TECH PERKINS | 10 | 8,245.11 |
| FLORENCE COUNTY | 341 | 75,577.91 |
| FORREST JUNIOR COLLEGE | 165 | 89,624.76 |
| FRANCIS MARION UNIVERSITY | 419 | 185,580.61 |
| GASTON COLLEGE | 11 | 2,994.07 |
| GREENVILLE COUNTY SCHOOL | 15 | 2,251.77 |
| GREENVILLE WATER | 1,587 | 255,003.88 |
| GREENWOOD HOUSING AUTHORITY | 30 | 7,116.33 |
| COMMISSION ON ALCOHOL AND DRUG ABUSE GREENWOOD-EDGEFIELD-MCCORMICK-ABBEVILLE | *** | *** |
| HILTON HEAD NO 1 PUBLIC SERVICE DISTRICT | *** | *** |
| HORRY GEORGETOWN TECHNICAL COLLEGE | 1,214 | 395,489.28 |
| HOUSING & REDEVELOPMENT AUTHORITY OF MARLBORO | 8 | 2,611.53 |
| HOUSING AUTHORITY OF ANDERSON | 21 | 4,620.41 |
| HOUSING AUTHORITY OF CHARLESTON | 256 | 67,069.94 |
| HOUSING AUTHORITY OF CHERAW | 43 | 8,358.44 |
| HOUSING AUTHORITY OF COLUMBIA | 118 | 32,482.14 |
| HOUSING AUTHORITY OF FLORENCE | 57 | 14,418.38 |
| HOUSING AUTHORITY OF HARTSVILLE | 30 | 5,844.65 |
| HOUSING AUTHORITY OF MARION THE | 89 | 23,701.62 |
| HOUSING AUTHORITY OF WOODRUFF | 9 | 4,159.74 |

DEBT SETOFF COLLECTIONS
TAX YEAR 2018

| Agency | Number of Returns | Amount |
|---|-------------------|---------------|
| INTERNAL REVENUE SERVICE | 31,846 | 20,438,982.00 |
| LANCASTER COUNTY NATURAL GAS AUTHORITY F | 70 | 8,632.58 |
| LANDER UNIVERSITY | 251 | 119,033.48 |
| LEXINGTON COUNTY | 7 | 6,060.93 |
| LEXINGTON COUNTY SCHOOL DISTRICT NO 1 | 61 | 9,534.54 |
| MEDICAL UNIVERSITY HOSPITAL AUTHORITY | 10,308 | 4,464,533.15 |
| MEDICAL UNIVERSITY OF SOUTH CAROLINA | 73 | 42,458.12 |
| MULLINS HOUSING AUTHORITY | 27 | 6,657.44 |
| MUNICIPAL ASSOCIATION OF SOUTH CAROLINA | 13,292 | 3,209,948.38 |
| NORTHEASTERN TECHNICAL COLLEGE | 63 | 17,913.91 |
| ORANGEBURG CALHOUN TECHNICAL COLLEGE | 696 | 155,897.64 |
| PICKENS COUNTY COMMISSION ON ALCOHOL & D | 33 | 8,367.53 |
| PIEDMONT TECHNICAL COLLEGE | 1,209 | 346,989.78 |
| PRESBYTERIAN COLLEGE | 20 | 15,346.93 |
| ROWAN CABARRUS COMMUNITY COLLEGE | 46 | 11,087.39 |
| SC DEPT OF DISABILITIES AND SPECIAL NEEDS | 25 | 6,590.81 |
| SC DEPT OF EMPLOYMENT AND WORKFORCE | 9,233 | 3,108,115.56 |
| SC DEPT OF EMPLOYMENT AND WORKFORCE INSURANCE | 85 | 34,506.62 |
| SC DEPT OF HEALTH AND ENVIRONMENTAL CONTROL | *** | *** |
| SC DEPT OF JUVENILE JUSTICE | *** | *** |
| SC DEPT OF MENTAL HEALTH | 3,049 | 1,101,242.60 |
| SC DEPT OF MOTOR VEHICLE | 379 | 50,511.81 |
| SC DEPT OF PROBATION PAROLE AND PARDON | 1,397 | 370,383.65 |
| SC DEPT OF REVENUE ENTERPRISE | 54,425 | 17,355,347.55 |
| SCDOR DEBT | 41,040 | 21,527,110.23 |
| SC DEPT OF SOCIAL SERVICES - CHILD SUPPORT | 10,852 | 5,166,953.90 |
| SC DEPT OF SOCIAL SERVICES FOOD STAMPS | 988 | 211,665.48 |
| SC DEPT OF TRANSPORTATION | 725 | 118,094.03 |
| SC FORESTRY COMMISSION | *** | *** |
| SC HOUSE ETHICS COMMITTEE | 12 | 7,161.00 |
| SC PUBLIC EMPLOYEE BENEFIT AUTHORITY | 51 | 39,913.80 |
| SC REGIONAL HOUSING DEV | 183 | 56,577.58 |
| SC STATE HOUSING AUTHORITY | 36 | 13,803.90 |
| SHERMAN COLLEGE OF STRAIGHT CHIROPRACTI | 11 | 7,555.19 |
| SOUTH CAROLINA ASSOCIATION OF COUNTIES | 207,236 | 85,748,372.70 |
| SOUTH CAROLINA PUBLIC SERVICE AUTHORITY | 1,799 | 325,719.93 |
| SOUTH CAROLINA STATE UNIVERSITY | 581 | 293,078.23 |
| SOUTH CAROLINA STUDENT LOAN CORPORATION | 1,408 | 1,234,812.77 |
| SOUTHERN WESLEYAN UNIVERSITY | 15 | 6,517.72 |
| SPARTANBURG COMMUNITY COLLEGE | 1,289 | 401,009.19 |
| STATE ETHICS COMMISSION | 10 | 1,251.00 |

**DEBT SETOFF COLLECTIONS
TAX YEAR 2018**

| Agency | Number of Returns | Amount |
|--------------------------------|-------------------|-------------------------|
| TRI COUNTY TECHNICAL CTR | *** | *** |
| TRIDENT TECHNICAL COLLEG | 948 | 411,446.44 |
| USC | 743 | 334,141.92 |
| USC BEAUFORT | 92 | 33,943.95 |
| USC PERKINS | 265 | 168,876.52 |
| USC UPSTATE | 295 | 139,513.86 |
| WILLIAMSBURG TECHNICAL COLLEGE | 102 | 30,358.88 |
| WINTHROP TEACHING FELLOW GEAR | 17 | 18,097.65 |
| WINTHROP UNIVERSITY | 382 | 144,876.90 |
| YORK HOUSING AUTHORITY | 21 | 4,773.07 |
| YORK TECHNICAL COLLEGE | 831 | 246,988.73 |
| TOTALS | 404,219 | \$169,671,884.31 |

****Indicates too few taxpayers to report*

JOB DEVELOPMENT AND TRAINING CREDITS

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

Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. The SCDOR administers the credit applications.

| | |
|---|-------------------------------|
| Enacted: | 1995 |
| Statute: | Title 12, Chapter 10 |
| Rate: | 2% to 5% of Withholding |
| Distribution: | Credit to Qualified Taxpayers |
| Fiscal Year 2019 Credit Dollars Claimed: | \$75,478,359 |

| Withholding Period Ending | Job Development Credits | Job Retraining Credits | Total Credits Claimed |
|------------------------------|----------------------------|---------------------------|--------------------------|
| 09/18 | \$22,740,195 | \$415,763 | \$23,155,958 |
| 12/18 | \$15,927,621 | \$395,863 | \$16,323,484 |
| 03/19 | \$19,155,511 | \$461,875 | \$19,617,386 |
| 06/19 | \$16,003,854 | \$377,677 | \$16,381,531 |
| TOTAL | \$73,827,181 | \$1,651,178 | \$75,478,359 |

3. CORPORATE INCOME TAX

South Carolina corporate income tax is imposed upon the South Carolina taxable income of domestic and foreign corporations. Once a business has determined its South Carolina taxable income, it must apply the South Carolina corporate income tax rate to determine the amount of South Carolina corporate income tax due.

For a U.S. State comparison of state corporate income tax rates and brackets for Tax Year 2019 please see the following Tax Foundation publication: [Fiscal Fact No. 639: State Corporate Income Tax Rates and Brackets for 2019](#).

| | |
|-----------------------------|----------------------|
| Enacted: | 1927 |
| Statute: | 12-6-530 |
| Rate: | 5% |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$494,214,442 |

Note: The Fiscal Year 2019 collections represented in this section includes gross revenue allocated to Property Tax Relief funds (PTRTF).

CORPORATE LICENSE FEE

South Carolina imposes an annual license fee on the capital and paid-in surplus of a corporation. The license fee is \$15 plus \$1 for each \$1,000, or fraction, of capital stock and paid-in or capital surplus shown on the corporate records on the first day of the tax year. The minimum license fee is \$25. The license fee is computed in advance of the taxpayer's income tax year.

| | |
|-----------------------------|---|
| Enacted: | 1927 |
| Statute: | Chapter 20, Title 12, SC Code of Laws |
| Rate: | \$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25) |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$112,007,772 |

**CORPORATE INCOME TAX CREDITS
FISCAL YEAR 2019**

| Credits Earned | Number of Returns | Amount |
|--|-------------------|----------------------|
| TC- Column A CF From Previous Year | | 1,734,291,686 |
| TC-2 Socio/Econ Disadvantage Small Business | *** | *** |
| TC-4 New Jobs* | 432 | 81,035,013 |
| TC-6 Infrastructure | 6 | 2,767,599 |
| TC-8 Corporate Headquarters | 23 | 212,690 |
| TC-11 Capital Investment | 320 | 41,813,466 |
| TC-12 Family Independence Payments | 26 | 101,541 |
| TC-14 Community Development | *** | *** |
| TC-17 Recycling Facility | *** | *** |
| TC-18 Research Expenses | 694 | 84,500,559 |
| TC-19 Gift of Land for Conservation | 14 | 273,917 |
| TC-20 Brownfields Cleanup | 7 | 10,641 |
| TC-21 Certified Historic Structure | 10 | 1,781,141 |
| TC-23 Textile Rehabilitation | 10 | 3,250,048 |
| TC-30 Port Cargo Volume Increase | 17 | 489,312 |
| TC-31 Retail Facilities Revitalization | 6 | 63,229 |
| TC-37 Whole Effluent Toxicity Testing | *** | *** |
| TC-38 Solar Energy System | 29 | 1,296,877 |
| TC-41 Renewable Fuel Facility | *** | *** |
| TC-45 Apprenticeship | 18 | 797,751 |
| TC-50 Biomass Resource | 11 | 780,884 |
| TC-55 Abandoned Buildings Revitalization | 6 | 544,790 |
| TC-59 Alternative Fuel Property | *** | *** |
| Health Insurance Pool | *** | *** |
| Infrastructure §12-20-105 | 5 | 812,395 |
| Total Credits Earned plus CF from Previous Year | | 1,960,504,030 |
| Expired Credits | | (728,020) |
| Credits Utilized | | (87,382,657) |
| Total Credit Carryforward** | | 1,872,393,353 |

*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 18-19

*** Indicates to few taxpayers to report

Note: Figures are based on unaudited returns. Number of returns and amounts are for income tax returns processed during FY 18-19 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 JANUARY 2019**

| State | Tax Rates (%) | Brackets (#) |
|-----------|---------------|--------------|
| Ala. | 6.5 | 1 |
| Alaska | 0.0 – 9.4 | 10 |
| Ariz. | 4.9 | 1 |
| Ark. | 1.0 – 6.5 | 6 |
| Calif. | 8.84 | 1 |
| Colo. | 4.63 | 1 |
| Conn. | 7.5 | 1 |
| Del. (a) | 8.7 | 1 |
| Fla. | 5.5 | 1 |
| Ga. (b) | 5.75 | 1 |
| Hawaii | 4.4 – 6.4 | 3 |
| Idaho | 6.925 | 1 |
| Ill. (c) | 9.5 | 1 |
| Ind. (d) | 5.75 | 1 |
| Iowa (e) | 6 - 12 | 4 |
| Kans. | 4 - 7 | 2 |
| Ky. | 5 | 1 |
| La. | 4 - 8 | 5 |
| Maine | 3.50 – 8.93 | 4 |
| Md. | 8.25 | 1 |
| Mass. | 8 | 1 |
| Mich. | 6 | 1 |
| Minn. | 9.8 | 1 |
| Miss. (f) | 3 - 5 | 3 |
| Mo. (g) | 6.5 | 1 |
| Mont. | 6.75 | 1 |
| Nebr. | 5.58 – 7.81 | 2 |
| Nev. | (a) | |
| N.H. | 7.7 | 1 |
| N.J. (h) | 6.5 – 11.5 | 4 |
| N.M. | 4.8 – 5.9 | 2 |
| N.Y. | 6.5 | 1 |
| N.C. | 2.5 | 1 |
| N.D. | 1.4 – 4.31 | 3 |
| Ohio | (a) | |
| Okla. | 6 | 1 |
| Ore. | 6.6 – 7.6 | 2 |
| Pa. | 9.99 | 1 |
| R.I. | 7 | 1 |
| S.C. | 5 | 1 |
| S.D. | None | |
| Tenn. | 6.5 | 1 |
| Tex. | (a) | |
| Utah | 4.95 | 1 |
| Vt. | 6.0 – 8.5 | 3 |
| Va. (a) | 6 | 1 |
| Wash. | (a) | |
| W.V. | 6.5 | 1 |
| Wis. | 7.9 | 1 |
| Wyo. | None | |
| D.C. | 8.25 | 1 |

(a.) 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 has gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.

(b.) Georgia’s corporate income tax rate will revert to 6% on January 1, 2026. The state could see a drop to 5.5% in 2019, pending legislative approval.

(c.) Illinois’ rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

(d.) Indiana’s rate will change to 5.5% on July 1, 2019. The rate is scheduled to decrease to 4.9% by 2022.

(e.) Iowa’s rate is scheduled to drop to 9.8 percent by 2021, subject to revenue availability.’

(f.) Mississippi continues to phase out the 3 percent bracket by increasing the exemption by \$1,000 a year. By the start of 2022, the 3 percent bracket will be fully eliminated.

(g.) Scheduled reform in 2020 will subject nearly all companies to a single sales factor appointment, permitting a rate reduction from 6.25% to 4%.

(h.) In New Jersey, the rates indicated apply to a corporation’s entire net income rather than just income over the threshold. A temporary surcharge is in effect, bringing the rate to 11.5 percent for businesses with income over \$1 million.

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 Source: [Fiscal Fact No. 639: State Corporate Income Tax Rates and Brackets for 2019](#)

4. SALES AND USE TAX

Sales Tax:

Sales tax is imposed on the sale of goods and certain services in South Carolina. The statewide sales and use tax rate is six percent (6%). Counties may impose an additional one percent (1%) local sales tax if voters in that county approve the tax. Generally, all retail sales are subject to the sales tax.

Use Tax:

The purchase of tangible goods for use in South Carolina, on which no South Carolina sales and use tax has been paid, are subject to the use tax. Anyone who buys tangible personal property from out-of-state and brings it into South Carolina is responsible for paying a use tax of 6% on the sales price of the property. Businesses that regularly make non-taxed purchases from out of state report and pay the use tax on their monthly sales and use tax return. A use tax credit will be allowed for sales tax paid and due in another state, if the other state has similar reciprocity with South Carolina.

| | |
|--|---|
| Enacted: | 1951 |
| Statute: | Title 12, Chapter 36 |
| Rate: | 6% plus local taxes |
| Distribution | 66.7% to General Fund 16.7% to Education Improvement Act 16.7% to Homestead Exemption |
| FY 2019 General Fund Collections: | \$3,186,425,454 |

***\$3,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2019***

| Total Discounts | Taxpaying Establishments | Discounts Taken |
|------------------------|---------------------------------|------------------------|
| \$0 - \$500 | 61,479 | \$5,324,621 |
| \$500 - \$1,000 | 6,864 | \$4,886,832 |
| \$1,000 - \$1,500 | 3,189 | \$3,915,993 |
| \$1,500 - \$2,000 | 1,856 | \$3,207,098 |
| \$2,000 - \$2,500 | 1,175 | \$2,619,630 |
| \$2,500 - \$3,000 | 1,118 | \$3,120,927 |
| Over \$3,001* | 4,038 | \$12,528,595 |
| Total | 79,719 | \$35,603,696 |

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

***\$10,000 MAXIMUM TAXPAYER DISCOUNT
FISCAL YEAR 2019***

| Total Discounts | Taxpaying Establishments | Discounts Taken |
|------------------------|---------------------------------|------------------------|
| \$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 | \$29,987 |
| Total | >5 | \$29,988 |

GROSS AND NET TAXABLE SALES BY COUNTY
FISCAL YEAR 2019

| County | Sales Accounts | Gross Sales | Total Net Taxable Sales |
|--------------------|-----------------------|--------------------------|--------------------------------|
| Abbeville | 328 | \$266,069,723 | \$83,487,672 |
| Aiken | 2,448 | \$4,197,516,841 | \$1,349,807,700 |
| Allendale | 123 | \$272,311,448 | \$19,511,180 |
| Anderson | 3,486 | \$6,263,533,276 | \$1,880,133,584 |
| Bamberg | 226 | \$284,241,136 | \$56,776,728 |
| Barnwell | 358 | \$231,906,893 | \$108,354,664 |
| Beaufort | 4,146 | \$5,248,962,422 | \$3,119,119,139 |
| Berkeley | 2,982 | \$10,811,938,900 | \$2,157,446,767 |
| Calhoun | 235 | \$250,289,778 | \$48,564,394 |
| Charleston | 10,950 | \$16,930,343,379 | \$8,805,719,329 |
| Cherokee | 887 | \$1,873,547,799 | \$455,672,409 |
| Chester | 537 | \$984,434,698 | \$152,204,291 |
| Chesterfield | 693 | \$861,627,582 | \$224,668,106 |
| Clarendon | 545 | \$482,216,957 | \$159,993,540 |
| Colleton | 705 | \$740,890,117 | \$317,065,526 |
| Darlington | 1,149 | \$1,373,077,187 | \$389,735,006 |
| Dillon | 482 | \$682,358,694 | \$182,881,195 |
| Dorchester | 2,218 | \$3,357,864,832 | \$1,031,932,735 |
| Edgefield | 301 | \$317,683,353 | \$65,663,204 |
| Fairfield | 300 | \$881,082,157 | \$82,350,057 |
| Florence | 3,021 | \$6,096,474,007 | \$1,992,320,372 |
| Georgetown | 1,530 | \$1,509,723,800 | \$732,276,981 |
| Greenville | 11,284 | \$18,919,983,444 | \$7,833,396,692 |
| Greenwood | 1,213 | \$2,342,249,591 | \$682,246,008 |
| Hampton | 301 | \$378,342,404 | \$80,206,238 |
| Horry | 8,172 | \$11,957,865,054 | \$6,827,780,810 |
| Jasper | 542 | \$1,408,192,974 | \$423,876,559 |
| Kershaw | 1,075 | \$1,423,752,053 | \$401,991,838 |
| Lancaster | 1,336 | \$1,774,574,824 | \$649,221,559 |
| Laurens | 935 | \$1,649,299,323 | \$339,511,865 |
| Lee | 255 | \$558,454,732 | \$53,452,762 |
| Lexington | 5,902 | \$14,590,044,748 | \$4,840,783,041 |
| Marion | 524 | \$575,255,029 | \$178,813,184 |
| Marlboro | 404 | \$428,430,754 | \$103,617,972 |
| McCormick | 129 | \$81,619,308 | \$22,416,571 |
| Newberry | 699 | \$1,095,936,678 | \$287,892,735 |
| Oconee | 1,281 | \$2,590,708,923 | \$622,440,089 |
| Orangeburg | 1,647 | \$3,040,799,426 | \$740,971,269 |
| Pickens | 1,919 | \$2,543,923,426 | \$1,064,990,933 |
| Richland | 7,738 | \$11,838,516,781 | \$4,810,851,861 |
| Saluda | 247 | \$171,414,271 | \$44,432,825 |
| Spartanburg | 5,981 | \$12,777,102,063 | \$3,455,993,387 |
| Sumter | 1,588 | \$2,349,558,653 | \$854,348,488 |
| Union | 420 | \$425,963,984 | \$136,338,494 |
| Williamsburg | 546 | \$578,611,570 | \$197,093,412 |
| York | 4,553 | \$7,395,859,177 | \$3,067,703,068 |
| Out of State | 22,465 | \$69,172,239,851 | \$18,539,404,694 |
| Grand Total | 118,806 | \$233,986,794,020 | \$79,675,460,933 |

**GROSS SALES BY CITY AND COUNTY
FISCAL YEAR 2019**

| City and County | Gross Sales | City and County | Gross Sales |
|------------------------|------------------------|------------------------|-------------------------|
| ABBEVILLE | | BAMBERG | |
| Abbeville | \$107,849,846 | Bamberg | \$66,016,590 |
| Calhoun Falls | \$53,992,062 | Denmark | \$42,586,405 |
| Donalds | \$1,483,552 | Ehrhardt | \$8,748,035 |
| Due West | \$13,096,468 | Olar | \$856,943 |
| Honea Path | \$1,926,961 | Unincorporated | \$166,033,163 |
| Lowndesville | *** | Total | \$284,241,136 |
| Unincorporated | \$84,366,940 | BARNWELL | |
| Ware Shoals | \$3,353,050 | Barnwell | \$156,052,957 |
| Total | \$266,069,723 | Blackville | \$11,832,302 |
| AIKEN | | Elko | \$585,502 |
| Aiken | \$2,162,859,216 | Hilda | \$1,380,946 |
| Burnettown | \$36,124 | Kline | \$103,525 |
| Jackson | \$11,333,889 | Snelling | \$155,986 |
| Monetta | \$2,899,307 | Unincorporated | \$17,963,665 |
| New Ellenton | \$27,733,981 | Williston | \$43,832,010 |
| North Augusta | \$582,370,397 | Total | \$231,906,893 |
| Perry | \$1,351,716 | BEAUFORT | |
| Salley | \$1,142,293 | Beaufort | \$1,084,040,725 |
| Unincorporated | \$1,383,869,284 | Bluffton | \$789,836,903 |
| Wagener | \$21,775,455 | Hilton Head Island | \$1,754,457,567 |
| Windsor | \$2,145,180 | Port Royal | \$96,154,993 |
| Total | \$4,197,516,841 | Unincorporated | \$1,524,019,910 |
| ALLENDALE | | Yemassee | \$452,323 |
| Allendale | \$214,171,457 | Total | \$5,248,962,422 |
| Fairfax | \$13,384,756 | BERKELEY | |
| Sycamore | \$519,537 | Bonneau | \$11,250,252 |
| Unincorporated | \$44,235,698 | Charleston | \$404,206,895 |
| Total | \$272,311,448 | Goose Creek | \$796,599,584 |
| ANDERSON | | Hanahan | \$180,478,679 |
| Anderson | \$1,766,589,129 | Jamestown | \$7,183,703 |
| Belton | \$90,018,885 | Moncks Corner | \$2,357,842,512 |
| Clemson | *** | North Charleston | \$10,290,303 |
| Easley | \$3,190,513 | St Stephen | \$22,284,113 |
| Honea Path | \$67,766,102 | Summerville | \$920,720,225 |
| Iva | \$23,895,500 | Unincorporated | \$6,101,082,635 |
| Pelzer | \$48,634,207 | Total | \$10,811,938,900 |
| Pendleton | \$71,559,484 | CALHOUN | |
| Starr | \$3,686,958 | Cameron | \$12,376,707 |
| Unincorporated | \$4,131,565,111 | St Matthews | \$28,397,968 |
| West Pelzer | \$8,275,951 | Unincorporated | \$209,515,103 |
| Williamston | \$48,347,153 | Total | \$250,289,778 |
| Total | \$6,263,533,276 | | |

| City and County | Gross Sales |
|-------------------|-------------------------|
| CHARLESTON | |
| Awendaw | \$21,601,771 |
| Charleston | \$5,739,633,336 |
| Folly Beach | \$110,860,508 |
| Goose Creek | \$143,828 |
| Hollywood | \$51,491,714 |
| Isle of Palms | \$201,227,123 |
| James Island | \$73,031,760 |
| Kiawah Island | \$195,983,065 |
| Lincolnton | \$1,003,072 |
| McClellanville | \$17,266,272 |
| Meggett | \$2,214,869 |
| Mt Pleasant | \$2,548,308,764 |
| North Charleston | \$6,405,133,894 |
| Ravenel | \$136,689,153 |
| Rockville | \$2,178,002 |
| Seabrook Island | \$20,116,042 |
| Sullivans Island | \$36,295,116 |
| Summerville | \$6,376,351 |
| Unincorporated | \$1,360,788,738 |
| Total | \$16,930,343,379 |

| CHEROKEE | |
|-----------------|------------------------|
| Blacksburg | \$106,005,721 |
| Chesnee | \$12,365,470 |
| Gaffney | \$979,980,169 |
| Unincorporated | \$775,196,440 |
| Total | \$1,873,547,799 |

| CHESTER | |
|----------------|----------------------|
| Chester | \$287,332,549 |
| Fort Lawn | \$8,841,322 |
| Great Falls | \$16,380,048 |
| Lowrys | *** |
| Richburg | \$186,748,711 |
| Unincorporated | \$484,777,268 |
| Total | \$984,434,698 |

| CHESTERFIELD | |
|---------------------|----------------------|
| Cheraw | \$483,815,762 |
| Chesterfield | \$61,969,926 |
| Jefferson | \$16,636,905 |
| McBee | \$10,082,794 |
| Mount Croghan | \$3,395,614 |
| Pageland | \$124,139,012 |
| Patrick | \$3,208,864 |
| Ruby | \$1,168,924 |
| Unincorporated | \$157,209,780 |
| Total | \$861,627,582 |

| City and County | Gross Sales |
|------------------|----------------------|
| CLARENDON | |
| Manning | \$292,800,988 |
| Paxville | \$1,264,592 |
| Summerton | \$21,788,369 |
| Turbeville | \$44,913,788 |
| Unincorporated | \$121,449,221 |
| Total | \$482,216,957 |

| COLLETON | |
|-----------------|----------------------|
| Cottageville | \$11,520,184 |
| Edisto Beach | \$60,525,563 |
| Lodge | \$1,727,292 |
| Smoaks | \$1,555,048 |
| Unincorporated | \$255,289,034 |
| Walterboro | \$408,164,455 |
| Williams | \$2,108,541 |
| Total | \$740,890,117 |

| DARLINGTON | |
|-------------------|------------------------|
| Darlington | \$217,720,667 |
| Hartsville | \$437,662,869 |
| Lamar | \$13,139,022 |
| Society Hill | \$4,494,605 |
| Unincorporated | \$700,060,024 |
| Total | \$1,373,077,187 |

| DILLON | |
|----------------|----------------------|
| Dillon | \$315,720,619 |
| Lake View | \$12,590,858 |
| Latta | \$30,367,058 |
| Unincorporated | \$323,680,159 |
| Total | \$682,358,694 |

| DORCHESTER | |
|-------------------|------------------------|
| Harleyville | \$36,865,567 |
| North Charleston | \$550,502,395 |
| Reevesville | *** |
| Ridgeville | \$10,644,345 |
| St George | \$114,672,253 |
| Summerville | \$1,001,033,722 |
| Unincorporated | \$1,644,146,515 |
| Total | \$3,357,864,832 |

| EDGEFIELD | |
|------------------|----------------------|
| Edgefield | \$27,328,691 |
| Johnston | \$20,114,732 |
| North Augusta | \$2,297,637 |
| Trenton | \$1,535,355 |
| Unincorporated | \$266,406,938 |
| Total | \$317,683,353 |

| City and County | Gross Sales |
|-------------------|-------------------------|
| FAIRFIELD | |
| Blythewood | *** |
| Jenkinsville | \$11,379,655 |
| Ridgeway | \$15,907,790 |
| Unincorporated | \$359,712,677 |
| Winnsboro | \$494,066,822 |
| Total | \$881,082,157 |
| FLORENCE | |
| Coward | \$9,614,118 |
| Florence | \$2,536,030,657 |
| Johnsonville | \$33,673,593 |
| Lake City | \$1,232,408,205 |
| Olanta | \$22,874,505 |
| Pamplico | \$27,810,406 |
| Quinby | \$10,213,127 |
| Scranton | \$8,172,156 |
| Timmonsville | \$36,560,969 |
| Unincorporated | \$2,179,116,272 |
| Total | \$6,096,474,007 |
| GEORGETOWN | |
| Andrews | \$68,958,800 |
| Georgetown | \$476,250,640 |
| Pawleys Island | \$135,892,118 |
| Unincorporated | \$828,622,242 |
| Total | \$1,509,723,800 |
| GREENVILLE | |
| City View | \$53,035 |
| Fountain Inn | \$180,465,021 |
| Greenville | \$6,368,666,344 |
| Greer | \$794,275,439 |
| Mauldin | \$1,184,070,201 |
| Simpsonville | \$693,539,521 |
| Travelers Rest | \$263,031,405 |
| Unincorporated | \$9,435,882,479 |
| Total | \$18,919,983,444 |
| GREENWOOD | |
| Greenwood | \$975,699,693 |
| Hodges | \$5,904,448 |
| Ninety Six | \$10,752,598 |
| Troy | *** |
| Unincorporated | \$1,326,004,677 |
| Ware Shoals | \$23,884,500 |
| Total | \$2,342,249,591 |

| City and County | Gross Sales |
|--------------------|-------------------------|
| HAMPTON | |
| Brunson | \$3,197,729 |
| Estill | \$42,024,472 |
| Furman | \$4,433,948 |
| Gifford | \$12,373 |
| Hampton | \$188,560,980 |
| Luray | *** |
| Scotia | \$583,384 |
| Unincorporated | \$39,500,068 |
| Varnville | \$44,618,131 |
| Yemassee | \$55,369,817 |
| Total | \$378,342,404 |
| HORRY | |
| Atlantic Beach | \$4,593,254 |
| Aynor | \$62,269,202 |
| Briarcliffe Acres | *** |
| Conway | \$1,254,189,191 |
| Loris | \$108,273,506 |
| Myrtle Beach | \$2,958,266,485 |
| North Myrtle Beach | \$1,091,947,449 |
| Surfside Beach | \$210,757,633 |
| Unincorporated | \$6,267,563,496 |
| Total | \$11,957,865,054 |
| JASPER | |
| Hardeeville | \$243,434,733 |
| Ridgeland | \$152,201,773 |
| Unincorporated | \$1,012,556,468 |
| Total | \$1,408,192,974 |
| KERSHAW | |
| Bethune | \$194,134,315 |
| Camden | \$499,643,359 |
| Elgin | \$75,960,915 |
| Unincorporated | \$654,013,464 |
| Total | \$1,423,752,053 |
| LANCASTER | |
| Heath Springs | \$11,499,413 |
| Kershaw | \$65,677,026 |
| Lancaster | \$757,359,981 |
| Unincorporated | \$940,038,405 |
| Total | \$1,774,574,824 |

| City and County | Gross Sales |
|---------------------|-------------------------|
| LAURENS | |
| Clinton | \$188,786,575 |
| Cross Hill | \$986,710 |
| Fountain Inn | \$235,269,708 |
| Gray Court | \$179,551,216 |
| Laurens | \$373,981,945 |
| Unincorporated | \$665,986,801 |
| Ware Shoals | \$4,399 |
| Waterloo | \$4,731,969 |
| Total | \$1,649,299,323 |
| LEE | |
| Bishopville | \$380,475,193 |
| Lynchburg | \$9,634,587 |
| Unincorporated | \$168,344,953 |
| Total | \$558,454,732 |
| LEXINGTON | |
| Batesburg Leesville | \$299,506,534 |
| Cayce | \$3,137,884,642 |
| Chapin | \$157,894,624 |
| Columbia | \$674,699,902 |
| Gaston | \$559,256,492 |
| Gilbert | \$35,442,968 |
| Irmo | \$109,151,175 |
| Leesville | \$28,174,407 |
| Lexington (Town) | \$2,417,984,123 |
| Pelion | \$25,780,240 |
| Pine Ridge | \$23,413,842 |
| South Congaree | \$7,592,227 |
| Springdale | \$79,510,546 |
| Swansea | \$26,527,115 |
| Unincorporated | \$6,269,016,377 |
| West Columbia | \$738,209,533 |
| Total | \$14,590,044,748 |
| MARION | |
| Marion | \$155,423,506 |
| Mullins | \$77,399,779 |
| Nichols | \$8,446,854 |
| Sellers | \$113,419 |
| Unincorporated | \$333,871,472 |
| Total | \$575,255,029 |
| MARLBORO | |
| Bennettsville | \$169,740,629 |
| Blenheim | \$5,120,557 |
| Clio | \$29,195,771 |
| McColl | \$16,499,860 |
| Tatum | \$258,131 |
| Unincorporated | \$207,615,805 |
| Total | \$428,430,754 |

| City and County | Gross Sales |
|-------------------|------------------------|
| MCCORMICK | |
| McCormick | \$28,400,416 |
| Mt. Carmel | \$34,210 |
| Plum Branch | \$633,847 |
| Unincorporated | \$52,550,835 |
| Total | \$81,619,308 |
| NEWBERRY | |
| Chappells | \$39,094 |
| Little Mountain | \$9,019,850 |
| Newberry | \$468,381,024 |
| Peak | \$3,475,889 |
| Pomaria | \$395,914 |
| Prosperity | \$69,098,697 |
| Silverstreet | \$1,871,979 |
| Unincorporated | \$532,339,116 |
| Whitmire | \$11,315,113 |
| Total | \$1,095,936,678 |
| OCONEE | |
| Salem | \$14,613,884 |
| Seneca | \$620,677,845 |
| Unincorporated | \$1,398,424,401 |
| Walhalla | \$424,409,114 |
| West Union | \$58,217,813 |
| Westminister | \$74,365,865 |
| Total | \$2,590,708,923 |
| ORANGEBURG | |
| Bowman | \$22,086,933 |
| Branchville | \$15,840,016 |
| Cope | \$10,441,191 |
| Cordova | \$1,857,988 |
| Elloree | \$776,470,445 |
| Eutawville | \$23,339,537 |
| Holly Hill | \$47,678,410 |
| Livingston | \$146,496 |
| Neeses | \$2,597,449 |
| North | \$16,629,582 |
| Norway | \$17,813,752 |
| Orangeburg | \$683,026,577 |
| Rowesville | \$442,983 |
| Santee | \$90,461,153 |
| Springfield | \$4,168,081 |
| Unincorporated | \$1,325,461,061 |
| Vance | \$1,308,879 |
| Woodford | *** |
| Total | \$3,040,799,426 |

| City and County | Gross Sales |
|---------------------|-------------------------|
| PICKENS | |
| Central | \$93,335,377 |
| Clemson | \$275,082,173 |
| Easley | \$961,948,610 |
| Liberty | \$76,390,860 |
| Norris | \$1,920,254 |
| Pickens | \$404,238,551 |
| Six Mile | \$8,965,756 |
| Unincorporated | \$722,041,845 |
| Total | \$2,543,923,426 |
| RICHLAND | |
| Arcadia Lakes | \$9,279,451 |
| Blythewood | \$84,056,483 |
| Cayce | \$3,099,593 |
| Columbia | \$4,965,248,846 |
| Eastover | \$2,649,174 |
| Forest Acres | \$272,006,956 |
| Irmo | \$376,491,697 |
| Unincorporated | \$6,125,684,580 |
| Total | \$11,838,516,781 |
| SALUDA | |
| Batesburg Leesville | \$723,497 |
| Monetta | \$93,897 |
| Ridge Spring | \$14,234,710 |
| Saluda | \$60,941,410 |
| Unincorporated | \$95,403,304 |
| Ward | \$17,452 |
| Total | \$171,414,271 |
| SPARTANBURG | |
| Campobello | \$16,439,043 |
| Central Pacolet | \$4,160,292 |
| Chesnee | \$66,327,201 |
| Cowpens | \$17,844,725 |
| Duncan | \$540,974,651 |
| Greer | \$556,981,619 |
| Inman | \$64,432,766 |
| Landrum | \$61,909,147 |
| Lyman | \$67,830,871 |
| Pacolet | \$12,756,990 |
| Reidville | \$593,354 |
| Spartanburg | \$4,642,571,748 |
| Unincorporated | \$6,642,073,792 |
| Wellford | \$31,490,197 |
| Woodruff | \$50,715,668 |
| Total | \$12,777,102,063 |

| City and County | Gross Sales |
|---------------------------|--------------------------|
| SUMTER | |
| Mayesville | \$594,092 |
| Pinewood | \$1,701,827 |
| Sumter | \$1,470,969,253 |
| Unincorporated | \$876,293,482 |
| Total | \$2,349,558,653 |
| UNION | |
| Carlisle | \$1,365,102 |
| Jonesville | \$10,388,957 |
| Lockhart | *** |
| Unincorporated | \$78,004,888 |
| Union | \$336,199,970 |
| Total | \$425,963,984 |
| WILLIAMSBURG | |
| Andrews | \$11,061,929 |
| Greeleyville | \$14,862,259 |
| Hemingway | \$66,787,158 |
| Kingstree | \$102,906,936 |
| Lane | \$1,891,308 |
| Stuckey | \$3,995,168 |
| Unincorporated | \$377,106,812 |
| Total | \$578,611,570 |
| YORK | |
| Clover | \$202,477,449 |
| Fort Mill | \$573,201,359 |
| Hickory Grove | \$466,096 |
| McConnells | \$5,817,536 |
| Rock Hill | \$2,564,666,467 |
| Sharon | \$7,318,789 |
| Smyrna | \$237,734 |
| Tega Cay | \$111,036,775 |
| Unincorporated | \$2,910,937,124 |
| York | \$1,019,699,848 |
| Total | \$7,395,859,177 |
| OUT OF STATE TOTAL | \$69,172,239,851 |
| STATE TOTAL | \$164,814,554,169 |
| STATE GRAND TOTAL | \$233,986,794,020 |

***Indicates too few entities to report.

**SALES TAX COLLECTIONS BY
NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)
FISCAL YEAR 2019**

| NAICS | NAICS Classification | Number of Returns | Gross Sales | Total Net Taxable |
|--------------|--|--------------------------|--------------------------|--------------------------|
| 11 | Agriculture, Forestry, Fishing and Hunting | 890 | \$105,398,704 | \$44,483,319 |
| 21 | Mining | 291 | \$74,533,242 | \$19,007,760 |
| 22 | Utilities | 1,239 | \$6,661,179,594 | \$1,755,672,986 |
| 23 | Construction | 7,770 | \$1,897,245,250 | \$496,723,475 |
| 31 - 33 | Manufacturing | 15,940 | \$20,256,839,993 | \$1,321,119,963 |
| 42 | Wholesale Trade | 15,601 | \$9,135,251,980 | \$2,088,288,042 |
| 44 - 45 | Retail Trade | 426,129 | \$97,440,199,311 | \$38,598,536,534 |
| 48 - 49 | Transportation and Warehousing | 1,226 | \$387,578,701 | \$90,525,714 |
| 51 | Information | 41,695 | \$26,714,169,600 | \$10,047,463,330 |
| 52 | Finance and Insurance | 825 | \$38,690,393 | \$32,835,565 |
| 53 | Real Estate Rental and Leasing | 11,525 | \$1,789,308,437 | \$1,235,306,794 |
| 54 | Professional, Scientific, and Technical Services | 12,259 | \$1,200,841,491 | \$227,685,175 |
| 55 | Management of Companies and Enterprises | 126 | \$1,880,865 | \$1,095,465 |
| 56 | Admin. Support/ Waste Management/Remediation | 8,256 | \$2,368,645,792 | \$721,474,863 |
| 61 | Educational Services | 778 | \$15,632,555 | \$8,550,773 |
| 62 | Health Care and Social Assistance | 11,417 | \$3,076,853,761 | \$471,947,148 |
| 71 | Arts, Entertainment, and Recreation | 14,756 | \$1,705,252,282 | \$944,679,772 |
| 72 | Accommodation and Food Services | 155,725 | \$13,304,943,045 | \$12,061,260,299 |
| 81 | Other Services (except Public Administration) | 51,330 | \$2,931,721,279 | \$1,553,652,067 |
| 92 | Public Administration | 473 | \$35,543,915 | \$18,771,816 |
| | Invalid NAICS | 98,239 | \$44,845,083,830 | \$7,936,380,072 |
| | TOTAL | 876,490 | \$233,986,794,020 | \$79,675,460,933 |

**LOCAL OPTION SALES TAX ALLOCATIONS
BY COUNTY/ MUNICIPALITY
FISCAL YEAR 2019**

| Local Option Sales Tax | |
|------------------------|----------------------|
| Abbeville | \$1,871,793 |
| Allendale | \$558,212 |
| Bamberg | \$1,094,433 |
| Barnwell | \$2,089,927 |
| Berkeley | \$33,603,445 |
| Calhoun | \$1,130,440 |
| Charleston | \$123,376,626 |
| Cherokee | \$7,239,922 |
| Chester | \$2,911,895 |
| Chesterfield | \$4,014,395 |
| Clarendon | \$3,068,505 |
| Colleton | \$5,332,133 |
| Darlington | \$7,142,929 |
| Dillon | \$3,272,723 |
| Edgefield | \$1,779,616 |
| Fairfield | \$1,773,551 |
| Florence | \$26,523,512 |
| Hampton | \$1,785,912 |
| Jasper | \$4,978,700 |
| Kershaw | \$7,501,267 |
| Lancaster | \$11,490,130 |
| Laurens | \$5,946,920 |
| Lee | \$1,173,648 |
| Marion | \$2,941,967 |
| Marlboro | \$1,923,757 |
| McCormick | \$663,232 |
| Pickens | \$17,218,641 |
| Richland | \$69,829,004 |
| Saluda | \$1,234,174 |
| Sumter | \$13,256,118 |
| Union | \$2,459,304 |
| Williamsburg | \$2,394,193 |
| Total: | \$371,581,022 |

| Capital Projects Tax | |
|----------------------|----------------------|
| Aiken | \$20,196,634 |
| Allendale | \$479,153 |
| Bamberg | \$961,185 |
| Barnwell | \$1,769,426 |
| Calhoun | \$76,118 |
| Chester | \$2,760,470 |
| Colleton | \$4,538,412 |
| Florence | \$24,020,286 |
| Georgetown | \$10,074,402 |
| Greenwood | \$9,137,827 |
| Hampton | \$1,538,215 |
| Horry | \$80,577,159 |
| Lancaster | \$9,854,744 |
| Lee | \$1,050,877 |
| Marion | \$2,488,556 |
| McCormick | \$543,840 |
| Newberry | \$4,138,595 |
| Orangeburg | \$9,924,964 |
| Saluda | \$78,834 |
| Spartanburg | \$45,405,667 |
| Sumter | \$11,574,247 |
| Williamsburg | \$2,031,423 |
| York | \$37,081,898 |
| Total: | \$280,302,933 |

| Education Capital Improvement Tax | |
|-----------------------------------|----------------------|
| Aiken | \$20,062,962 |
| Anderson | \$25,474,034 |
| Charleston | \$111,451,648 |
| Cherokee | \$6,313,100 |
| Darlington | \$6,113,362 |
| Horry | \$81,789,663 |
| Kershaw | \$6,434,480 |
| Total: | \$257,639,250 |

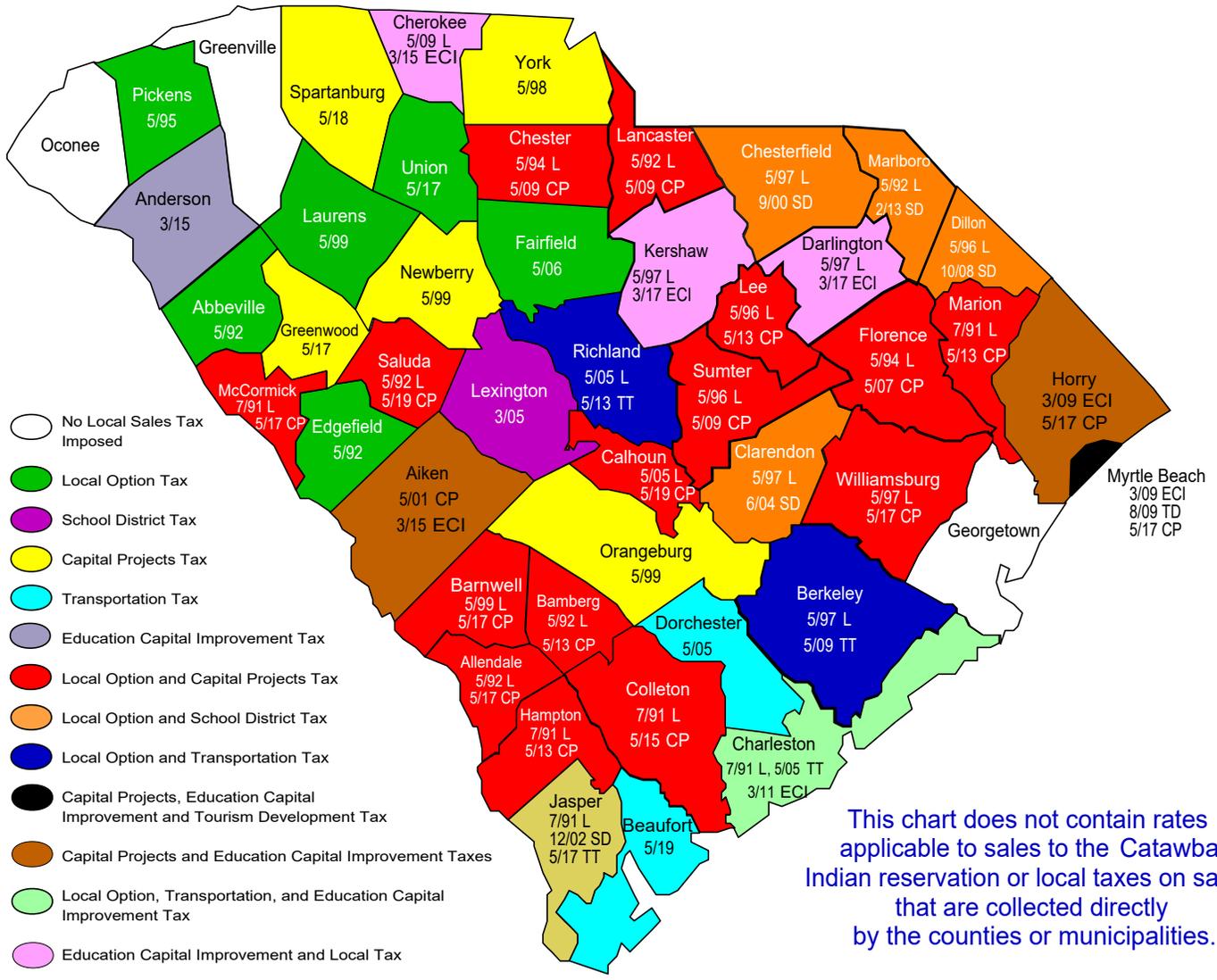
| Transportation Tax | |
|--------------------|----------------------|
| Beaufort | \$3,913,938 |
| Berkeley | \$33,273,433 |
| Charleston | \$121,670,305 |
| Dorchester | \$17,457,750 |
| Jasper | \$4,801,974 |
| Richland | \$68,896,091 |
| Total: | \$250,013,490 |

| School District Tax | |
|---------------------|---------------------|
| Chesterfield | \$3,444,223 |
| Clarendon | \$3,036,427 |
| Dillon | \$2,795,413 |
| Jasper | \$4,288,172 |
| Lexington | \$48,076,232 |
| Marlboro | \$1,607,793 |
| Total: | \$63,248,261 |

| Tourism Development Tax | |
|-------------------------|---------------------|
| Myrtle Beach | \$30,053,300 |

Note: The counties reported are those that had taxes in effect during Fiscal Year 2019

State of South Carolina Local Tax Designation by County Effective May 1, 2019 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 | 8% |
| Beaufort | 7% | Edgefield | 7% | Laurens | 7% | Spartanburg | 7% |
| Berkeley | 8% | Fairfield | 7% | Lee | 8% | Sumter | 8% |
| Calhoun | 8% | Florence | 8% | Lexington | 7% | Union | 7% |
| Charleston | 9% | Georgetown | 6% | Marion | 8% | Williamsburg | 8% |
| Cherokee | 8% | Greenville | 6% | Marlboro | 8% | York | 7% |
| Chester | 8% | Greenwood | 7% | McCormick | 8% | | |

Special Notice

Effective April 30, 2019, Georgetown County Capital Projects Tax is expiring.
 Effective May 1, 2019, Beaufort County will impose a 1% Transportation Tax, Saluda County will impose a 1% Capital Projects Tax, and Calhoun County will impose a 1% Capital Projects Tax.

5. LOCAL SALES AND USE TAX

LOCAL OPTION SALES AND USE TAX

Thirty-two counties in South Carolina impose an additional 1% local option sales and use tax. 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 collected by the Department of Revenue on behalf of these counties.

| | |
|-----------------------------|---|
| Enacted: | 1991 |
| Statute: | §§4-10-10 et. Seq. |
| Rate: | 1% |
| Distribution: | 71% Property Tax rollback; 29% Counties/Municipalities |
| FY 2019 Allocations: | \$371,581,022 |

LOCAL CAPITAL PROJECTS TAX

Twenty-three counties in South Carolina impose an additional 1% local capital projects tax. 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 collected by the Department of Revenue on behalf of these counties.

| | |
|-----------------------------|---|
| Enacted: | 1994 |
| Statute: | §§4-10-300 et. Seq. |
| Rate: | 1% |
| Distribution: | 100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum |
| FY 2019 Allocations: | \$280,302,933 |

LOCAL EDUCATION CAPITAL IMPROVEMENT TAX

Seven counties in South Carolina impose an additional 1% local education capital improvement tax (ECI). The school district or school districts within a county may impose the tax within the county.

| | |
|-----------------------------|--|
| Enacted: | 2009 |
| Statute: | §§4-10-410 et. seq |
| Rate: | 1% |
| Distribution: | 100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum |
| FY 2019 Allocations: | \$257,639,250 |

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. 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.

| | |
|-----------------------------|--|
| Enacted: | 1997 |
| Statute: | §§4-10-300 et. seq. |
| Rate: | 1% |
| Distribution: | 100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum |
| FY 2019 Allocations: | \$63,248,261 |

LOCAL TRANSPORTATION TAX

Six counties in South Carolina impose up to a 1% transportation tax. 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 collected by the Department of Revenue on behalf of these counties.

| | |
|-----------------------------|--|
| Enacted: | 1995 |
| Statute: | §4-37-30 |
| Rate: | Up to 1% |
| Distribution: | 100% minus SCDOR administration costs goes to County Treasurer to be used for projects as outlined in referendum |
| FY 2019 Allocations: | \$250,013,490 |

LOCAL TOURISM DEVELOPMENT TAX

One city in South Carolina imposes an additional 1% local tourism development tax. 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 is collected by the Department of Revenue on behalf of this municipality.

| | |
|-----------------------------|--|
| Enacted: | 2009 |
| Statute: | §§4-10-910 et. seq. |
| Rate: | 1% |
| Distribution: | 100% minus SCDOR administration costs goes to city to be used for projects as outlined in referendum |
| FY 2019 Allocations: | \$30,053,300 |

6. ACCOMMODATIONS TAX

The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 5% sales tax, and any applicable local tax. Lodgings include rooms, campground spaces, or sleeping accommodations provided by a hotel, inn, motel, campground, or residence. The person providing the accommodations is responsible for the accommodations tax and may need a retail license.

| | |
|-----------------------------|---------------------|
| Enacted: | 1984 |
| Statute: | §12-36-920 |
| Rate: | 2% |
| Distribution: | Local Governments |
| FY 2019 Collections: | \$75,154,113 |

ACCOMMODATIONS TAX ALLOCATIONS BY QUARTER FISCAL YEAR 2019

| Quarter | Tax Collected |
|--|----------------------|
| Quarter 1 (July 2018 – September 2018) | \$29,550,905 |
| Quarter 2 (October 2018 – December 2018) | \$14,703,619 |
| Quarter 3 (January 2019 – March 2019) | \$10,146,385 |
| Quarter 4 (April 2019 – June 2019) | \$20,753,204 |

ACCOMMODATIONS TAX ALLOCATIONS BY COUNTY
FISCAL YEAR 2019

| County | Tax Collected | County | Tax Collected |
|---------------|----------------------|---------------|----------------------|
| Abbeville | \$14,837 | Greenwood | \$247,045 |
| Aiken | \$752,427 | Hampton | \$24,997 |
| Allendale | \$3,385 | Horry | \$21,835,513 |
| Anderson | \$761,946 | Jasper | \$405,272 |
| Bamberg | \$8,606 | Kershaw | \$161,753 |
| Barnwell | \$37,146 | Lancaster | \$106,261 |
| Beaufort | \$9,730,394 | Laurens | \$139,641 |
| Berkeley | \$957,897 | Lee | \$21,083 |
| Calhoun | \$869 | Lexington | \$1,337,399 |
| Charleston | \$19,373,878 | McCormick | \$28,595 |
| Cherokee | \$179,564 | Marion | \$30,072 |
| Chester | \$77,441 | Marlboro | \$27,958 |
| Chesterfield | \$59,931 | Newberry | \$146,107 |
| Clarendon | \$156,795 | Oconee | \$313,696 |
| Colleton | \$859,018 | Orangeburg | \$770,140 |
| Darlington | \$154,476 | Pickens | \$605,351 |
| Dillon | \$132,222 | Richland | \$3,843,869 |
| Dorchester | \$148,132 | Saluda | \$12,247 |
| Edgefield | \$18,062 | Spartanburg | \$1,413,908 |
| Fairfield | \$32,657 | Sumter | \$455,963 |
| Florence | \$1,533,543 | Union | \$40,976 |
| Georgetown | \$2,141,428 | Williamsburg | \$20,149 |
| Greenville | \$4,649,048 | York | \$1,382,418 |
| | | Total | \$75,154,113 |

7. ADMISSIONS TAX

Admissions tax must be collected by all places of amusement when an admission price has been charged. 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.

| | |
|-----------------------------|--|
| Enacted: | 1923 |
| Statute: | §12-21-2420 to §12-21-6540 §12-62-60 |
| Rate: | 5% |
| Distribution: | Commercial Fisheries Division Tourism Infrastructure Development Fund Local Governments Parks, Recreation and Tourism General Fund |
| FY 2019 Collections: | \$41,704,823 |

ADMISSIONS TAX COLLECTIONS BY COUNTY
FISCAL YEAR 2019

| County | Tax Collected | County | Tax Collected |
|---------------|----------------------|-------------------|----------------------|
| Abbeville | \$1,333 | Greenwood | \$337,071 |
| Aiken | \$990,517 | Hampton | \$268 |
| Allendale | \$683 | Horry | \$9,926,577 |
| Anderson | \$512,867 | Jasper | \$69,295 |
| Bamberg | \$342 | Kershaw | \$31,111 |
| Barnwell | \$4,797 | Lancaster | \$195,234 |
| Beaufort | \$4,078,043 | Laurens | \$80,238 |
| Berkeley | \$1,048,530 | Lee | \$18,445 |
| Calhoun | \$5,388 | Lexington | \$897,281 |
| Charleston | \$6,774,851 | Marion | \$10,793 |
| Cherokee | \$142,795 | Marlboro | \$6,261 |
| Chester | \$46,916 | McCormick | \$68,102 |
| Chesterfield | \$26,969 | Newberry | \$13,649 |
| Clarendon | \$42,214 | Oconee | \$261,959 |
| Colleton | \$82,562 | Orangeburg | \$130,627 |
| Darlington | \$126,337 | Pickens | \$2,178,030 |
| Dillon | \$23,126 | Richland | \$4,234,202 |
| Dorchester | \$438,597 | Saluda | \$12,123 |
| Edgefield | \$33,829 | Spartanburg | \$815,438 |
| Fairfield | \$46,428 | Sumter | \$160,184 |
| Florence | \$427,413 | Union | \$1,531 |
| Georgetown | \$712,665 | Williamsburg | \$13,112 |
| Greenville | \$3,622,039 | York | \$2,388,118 |
| | | Unallocated Total | \$665,934 |
| | | Total | \$41,704,823 |

ADMISSIONS TAX COLLECTIONS BY EVENT TYPE
FISCAL YEAR 2019

| Type of Admission | Number of Returns | Tax Collected |
|--------------------------------|-------------------|---------------------|
| Archery | 81 | \$37,511 |
| Amusement Parks | 335 | \$3,928,368 |
| Amusement Rides | 186 | \$1,283,883 |
| Athletic Events | 483 | \$4,180,460 |
| Auto Racing, Motorcycle | 142 | \$105,092 |
| Bands | 233 | \$131,659 |
| Bowling | 481 | \$1,063,393 |
| Carnival | 11 | \$96,329 |
| Dances | 276 | \$1,381,256 |
| Driving Range, Tennis | 343 | \$1,142,291 |
| Fishing Pier | 63 | \$44,460 |
| Gardens | 53 | \$1,303,614 |
| Golf | 3,099 | \$11,409,132 |
| Gyms, Spas, Body Bldng & Fitns | 143 | \$392,149 |
| Horse Racing, Shows & Rides | 19 | \$11,436 |
| Itinerant Shows | 55 | \$251,681 |
| Miniature Golf Course | 311 | \$705,091 |
| Miniature Raceway (*Go-Karts) | 76 | \$279,212 |
| Miscellaneous | 2,664 | \$4,909,242 |
| Night Clubs | 951 | \$532,738 |
| Promoter | 260 | \$2,547,920 |
| Skating | 284 | \$228,177 |
| Sight Seeing Attractions | 130 | \$349,833 |
| Swimming | 175 | \$303,610 |
| Theaters | 642 | \$4,777,777 |
| Trampolines | 48 | \$308,509 |
| Total | 11,544 | \$41,704,823 |

8. PROPERTY TAX

AIRLINE PROPERTY TAX

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

| | |
|-----------------------------|---|
| Enacted: | 1976 |
| Statute: | §12-37-2410 to §12-37-2490 §55-5-280 |
| Rate: | Average statewide millage |
| Distribution: | State General Fund State Aviation Fund |
| FY 2019 Collections: | \$4,711,732 |

BUSINESS PERSONAL PROPERTY TAX

Business Personal Property Tax (BPP) is a tax on the furniture, fixtures, and equipment that are owned and used in a business. Any assets that are claimed on the business' income taxes should be reported on the BPP tax return. An assessed value is then sent to the county where the business is located.

| | |
|-----------------------------|--------------------------------|
| Enacted: | 1962 |
| Statute: | §12-37-710 |
| Rate: | Local Millage |
| Distribution: | Local Governments |
| FY 2019 Collections: | Collected by Local Governments |

MOTOR CARRIER PROPERTY TAX

Effective January 1, 2019, the Motor Carrier Property Tax is imposed as a road use fee administered through the SC Department of Motor Vehicles (SCDMV) as part of the South Carolina Infrastructure and Economic Development Reform Act.

| | |
|-----------------------------|---------------------------|
| Enacted: | 1997 |
| Statute: | §12-37-2810 to 12-37-2880 |
| Rate: | Average statewide millage |
| Distribution: | Local Governments |
| FY 2019 Collections: | \$24,255,618 |

PRIVATE CARLINE PROPERTY TAX

Carline Property Tax is a tax on the railcars pulled behind the train engine. The tax is based on the miles a railcar travels through South Carolina and the fair market value of the cars.

| | |
|-----------------------------|----------------------------|
| Enacted: | 1976 |
| Statute: | §§12-37-2110 to 12-37-2190 |
| Rate: | Average statewide millage |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$6,215,080 |

**ASSESSED PROPERTY BY SCHOOL DISTRICT
BASED ON 2018 VALUES**

| School District | Real Property | Personal Property | Fee in Lieu/ Joint Ind. Parks | Manufacturing Property | Utility, Railroad & Pipeline | Business Personal | Motor Carriers | Total |
|-----------------|---------------|-------------------|-------------------------------------|------------------------|------------------------------------|-------------------|----------------|---------------|
| ABBEVILLE | 41,669,835 | 9,098,789 | 943,194 | 3,573,100 | 8,287,770 | 1,321,564 | 1,244,215 | 66,138,467 |
| AIKEN | 482,999,509 | 85,776,966 | 34,384,468 | 51,908,426 | 67,412,880 | 22,427,310 | 2,009,722 | 746,919,281 |
| ALLEDALE | 8,307,070 | 1,891,642 | 122,720 | 7,189,100 | 5,579,606 | 514,120 | 49,004 | 23,653,262 |
| ANDERSON 1 | 156,543,787 | 30,600,015 | 19,164,850 | 6,735,430 | 18,195,235 | 6,970,380 | 151,030 | 238,360,727 |
| ANDERSON 2 | 40,285,520 | 9,033,617 | 1,666,130 | 3,264,553 | 10,460,715 | 1,967,880 | 64,954 | 66,743,369 |
| ANDERSON 3 | 24,079,240 | 5,708,380 | 4,536,560 | 5,764,743 | 7,914,850 | 1,628,000 | 41,681 | 49,673,454 |
| ANDERSON 4 | 86,269,790 | 13,423,950 | 16,853,820 | 3,695,931 | 6,435,544 | 2,919,580 | 107,932 | 129,706,547 |
| ANDERSON 5 | 253,676,612 | 44,295,387 | 31,811,020 | 7,785,922 | 17,972,450 | 15,402,270 | 337,532 | 371,281,193 |
| BAMBERG 1 | 10,831,280 | 2,850,030 | 40 | 1,305,600 | 2,514,470 | 562,080 | 636,300 | 18,699,800 |
| BAMBERG 2 | 6,644,560 | 1,623,340 | 60 | 793,960 | 3,481,190 | 472,650 | 378,260 | 13,394,020 |
| BARNWELL 19 | 5,732,890 | 1,650,395 | 139,375 | 334,820 | 2,194,909 | 169,992 | 164,650 | 10,387,031 |
| BARNWELL 29 | 7,535,460 | 1,865,776 | 146,790 | 2,911,760 | 1,287,480 | 294,675 | 228,655 | 14,270,596 |
| BARNWELL 45 | 20,573,280 | 4,612,689 | 2,394,179 | 131,380 | 4,827,307 | 1,784,394 | 496,979 | 34,820,208 |
| BEAUFORT | 1,703,967,500 | 139,854,830 | - | 1,879,610 | 55,894,620 | 32,822,740 | 3,083,282 | 1,937,502,582 |
| BERKELEY | 745,569,120 | 116,536,915 | 168,349,390 | 15,075,560 | 67,360,360 | 29,863,540 | 4,106,770 | 1,146,861,655 |
| CALHOUN | 32,413,710 | 9,107,700 | 19,167,485 | 11,520,030 | 7,997,041 | 1,987,460 | 1,105,414 | 83,298,840 |
| CHARLESTON | 3,302,525,508 | 302,733,253 | 112,185,301 | 21,596,956 | 127,933,280 | 99,849,750 | 2,800,485 | 3,969,624,533 |
| CHEROKEE | 106,171,965 | 21,029,820 | 27,804,549 | 26,703,140 | 22,828,214 | 7,697,740 | 1,913,435 | 214,148,863 |
| CHESTER | 54,288,125 | 12,219,445 | 12,591,452 | 16,719,674 | 16,859,533 | 5,091,280 | 1,089,083 | 118,858,592 |
| CHESTERFIELD | 64,856,400 | 16,497,064 | 19,667,147 | 13,321,810 | 12,488,610 | 4,195,100 | 908,392 | 131,934,523 |
| CLARENDON 1 | 25,968,450 | 3,795,908 | 60,214 | 335,070 | 2,601,832 | 604,990 | 743,439 | 34,109,903 |
| CLARENDON 2 | 40,515,030 | 8,279,988 | 308,057 | 1,221,960 | 3,545,471 | 2,099,420 | 502,916 | 56,472,842 |
| CLARENDON 3 | 6,818,770 | 1,956,844 | 19,455 | 94,890 | 916,210 | 355,770 | 81,280 | 10,243,219 |
| COLLETON | 132,774,320 | 18,203,900 | 1,394,360 | 3,900,330 | 17,633,940 | 6,000,242 | 2,033,976 | 181,941,068 |
| DARLINGTON | 107,520,600 | 29,024,057 | 15,918,324 | 13,005,240 | 107,581,800 | 6,013,330 | 2,408,493 | 281,471,844 |
| DILLON 3 | 9,803,660 | 2,583,483 | 773,340 | 1,572,100 | 1,774,306 | 1,447,000 | 237,087 | 18,190,976 |
| DILLON 4 | 33,461,680 | 7,687,659 | 269,606 | 5,519,060 | 6,449,559 | 2,661,750 | 1,025,634 | 57,074,948 |
| DORCHESTER 2 | 428,412,270 | 63,847,162 | 16,647,104 | 9,751,310 | 22,203,630 | 11,444,580 | 1,460,389 | 553,766,445 |
| DORCHESTER 4 | 34,157,410 | 7,194,130 | 6,573,516 | 11,497,860 | 8,724,550 | 2,489,359 | 160,350 | 70,797,175 |
| EDGEFIELD | 51,923,020 | 12,245,907 | 921,821 | 5,273,010 | 9,668,100 | 1,798,790 | 1,103,030 | 82,933,678 |
| FAIRFIELD | 52,745,836 | 9,398,691 | - | 4,165,890 | 98,261,589 | 8,650,980 | 1,131,318 | 174,354,304 |
| FLORENCE 1 | 280,608,907 | 50,309,149 | 40,092,925 | 19,123,675 | 23,015,945 | 15,679,979 | 2,414,587 | 431,245,167 |
| FLORENCE 2 | 9,099,980 | 2,521,129 | - | 306,389 | 2,464,020 | 255,393 | 87,699 | 14,734,610 |
| FLORENCE 3 | 28,152,563 | 7,138,871 | 3,126,785 | 8,933,695 | 4,159,165 | 1,986,681 | 248,632 | 53,746,392 |
| FLORENCE 4 | 9,609,486 | 2,983,507 | 8,973,881 | 942,600 | 1,490,280 | 975,652 | 125,225 | 25,100,631 |
| FLORENCE 5 | 8,035,284 | 2,398,899 | 240,705 | 567,053 | 1,232,390 | 493,605 | 68,097 | 13,036,033 |
| GEORGETOWN | 476,724,387 | 47,252,850 | 17,471,210 | 22,999,500 | 10,602,510 | 8,865,210 | 2,931,630 | 586,847,297 |
| GREENVILLE | 1,872,578,684 | 283,979,117 | 169,525,527 | 78,488,710 | 103,127,441 | 117,705,421 | 12,380,925 | 2,637,785,825 |
| GREENWOOD 50 | 117,292,056 | 22,081,252 | 29,410,521 | 11,824,210 | 12,012,839 | 9,131,916 | 1,577,462 | 203,330,256 |
| GREENWOOD 51 | 7,891,208 | 2,331,939 | 673,454 | 1,104,340 | 1,611,610 | 262,160 | 144,167 | 14,018,878 |
| GREENWOOD 52 | 7,549,978 | 4,057,988 | 40,436,070 | 3,706,140 | 3,035,595 | 927,980 | 75,733 | 59,789,484 |
| HAMPTON 1 | 22,840,160 | 4,389,503 | 885,360 | 271,290 | 7,227,938 | 1,613,560 | 685,095 | 37,912,906 |
| HAMPTON 2 | 7,775,770 | 1,802,954 | 946,105 | 1,771,690 | 3,263,616 | 487,200 | 53,224 | 16,100,559 |
| HORRY | 1,893,545,524 | 260,028,912 | 42,767,771 | 10,480,330 | 40,219,790 | 64,713,060 | 7,839,532 | 2,319,594,919 |
| JASPER | 88,207,007 | 15,737,619 | 16,588,808 | 1,913,770 | 20,015,539 | 7,514,050 | 1,312,044 | 151,288,837 |
| KERSHAW | 159,058,211 | 31,499,755 | 12,915,509 | 15,133,860 | 18,801,563 | 6,683,836 | 2,129,362 | 246,222,096 |
| LANCASTER | 302,285,440 | 48,370,644 | 26,100,216 | 10,138,320 | 18,624,905 | 8,218,204 | 2,007,295 | 415,745,024 |
| LAURENS 55 | 62,749,110 | 15,241,312 | 14,839,923 | 5,520,440 | 6,809,630 | 4,064,820 | 1,415,000 | 110,640,235 |
| LAURENS 56 | 32,599,980 | 7,090,729 | 8,169,941 | 3,741,680 | 5,235,790 | 1,726,150 | 729,890 | 59,294,160 |
| LEE SCHOOL | 22,768,790 | 5,418,676 | 473,695 | 2,910,720 | 3,915,220 | 1,824,027 | 838,611 | 38,149,739 |
| LEXINGTON 1 | 414,772,980 | 79,655,970 | 34,561,530 | 20,565,840 | 49,290,400 | 14,352,760 | 1,331,037 | 614,530,517 |

| School District | Real Property | Personal Property | Fee in Lieu/ Joint Ind. Parks | Manufacturing Property | Utility, Railroad & Pipeline | Business Personal | Motor Carriers | Total |
|-----------------|-----------------------|----------------------|-------------------------------------|------------------------|------------------------------------|--------------------|--------------------|-----------------------|
| LEXINGTON 2 | 176,037,850 | 36,054,410 | 44,770,520 | 11,581,480 | 24,438,800 | 21,839,140 | 623,759 | 315,345,959 |
| LEXINGTON 3 | 33,219,520 | 6,254,907 | 461,610 | 1,750,509 | 5,513,340 | 1,761,190 | 205,054 | 49,166,130 |
| LEXINGTON 4 | 21,229,030 | 5,879,920 | 1,116,150 | 1,534,640 | 5,396,300 | 1,043,490 | 82,444 | 36,281,974 |
| LEXINGTON 5 | 389,983,720 | 64,245,490 | 5,067,790 | 6,173,160 | 48,783,090 | 13,801,130 | 1,084,724 | 529,139,104 |
| MARION | 49,899,276 | 10,282,079 | 1,476,394 | 2,879,710 | 8,754,506 | 3,030,230 | 1,366,074 | 77,688,269 |
| MARLBORO | 34,395,190 | 8,518,666 | 11,668,100 | 13,394,770 | 6,998,580 | 1,905,270 | 1,091,580 | 77,972,156 |
| MCCORMICK | 33,596,650 | 4,790,959 | 72,246 | 999,420 | 4,562,185 | 482,440 | 1,046,260 | 45,550,160 |
| NEWBERRY | 95,083,120 | 19,418,225 | 11,128,263 | 15,107,610 | 16,383,380 | 4,706,870 | 1,588,717 | 163,416,185 |
| OCONEE | 342,029,234 | 44,396,985 | 24,978,643 | 8,976,382 | 171,121,414 | 8,364,893 | 4,624,659 | 604,492,210 |
| ORANGEBURG 3 | 42,790,600 | 7,162,818 | 5,049,686 | 3,265,960 | 7,717,111 | 3,627,804 | 700,694 | 70,314,673 |
| ORANGEBURG 4 | 24,888,250 | 6,813,806 | 1,730,259 | 3,225,300 | 31,230,837 | 975,297 | 781,794 | 69,645,543 |
| ORANGEBURG 5 | 101,093,280 | 16,770,741 | 16,295,402 | 16,335,694 | 12,016,383 | 9,184,299 | 1,691,208 | 173,387,007 |
| PICKENS | 397,919,696 | 51,406,885 | 16,758,832 | 9,819,490 | 40,154,460 | 12,552,840 | 4,098,847 | 532,711,050 |
| RICHLAND 1 | 582,504,820 | 93,971,690 | 35,363,077 | 42,217,710 | 100,574,830 | 47,396,610 | 1,518,472 | 903,547,209 |
| RICHLAND 2 | 423,322,970 | 76,665,650 | 8,473,240 | 16,466,840 | 33,106,450 | 17,643,710 | 974,026 | 576,652,886 |
| SALUDA | 32,518,500 | 6,726,374 | 483,214 | 4,391,790 | 4,955,950 | 918,280 | 1,094,181 | 51,088,289 |
| SPARTANBURG 1 | 89,007,749 | 13,963,506 | 599,493 | 2,163,680 | 7,931,219 | 2,975,290 | 541,544 | 117,182,481 |
| SPARTANBURG 2 | 172,838,881 | 28,630,836 | 11,742,029 | 10,721,220 | 10,837,826 | 6,643,770 | 1,328,019 | 242,742,581 |
| SPARTANBURG 3 | 30,239,715 | 6,452,915 | 7,962,438 | 15,137,430 | 6,402,899 | 2,580,300 | 279,092 | 69,054,789 |
| SPARTANBURG 4 | 37,753,818 | 7,269,770 | 1,090,873 | 7,644,950 | 6,118,562 | 1,446,010 | 338,719 | 61,662,702 |
| SPARTANBURG 5 | 171,047,543 | 27,799,455 | 79,224,410 | 28,733,230 | 11,083,233 | 14,034,500 | 4,926,780 | 336,849,151 |
| SPARTANBURG 6 | 200,703,116 | 30,051,974 | 30,506,142 | 23,764,065 | 18,645,137 | 16,222,750 | 1,425,311 | 321,318,495 |
| SPARTANBURG 7 | 162,712,688 | 22,123,001 | 4,283,853 | 12,577,420 | 14,218,074 | 16,217,100 | 857,024 | 232,989,160 |
| SUMTER | 212,861,930 | 43,323,545 | 20,838,386 | 4,629,640 | 21,136,990 | 15,740,082 | 4,088,208 | 322,618,781 |
| UNION | 35,070,650 | 8,504,087 | 10,120,947 | 7,939,530 | 9,007,330 | 2,217,847 | 1,165,434 | 74,025,825 |
| WILLIAMSBURG | 46,449,710 | 11,918,705 | 21,417,707 | 1,083,400 | 11,402,319 | 2,922,690 | 1,982,329 | 97,176,860 |
| YORK 1 | 63,898,117 | 13,927,865 | 2,358,491 | 6,780,790 | 13,072,155 | 3,450,400 | 216,658 | 103,704,476 |
| YORK 2 | 155,671,169 | 27,429,979 | 2,033,788 | 3,733,740 | 158,510,579 | 4,943,535 | 677,812 | 353,000,602 |
| YORK 3 | 343,884,078 | 58,181,491 | 29,988,071 | 33,883,152 | 17,450,547 | 20,951,730 | 1,044,707 | 505,383,776 |
| YORK 4 | 321,202,473 | 49,319,767 | 34,164,765 | 14,445,740 | 13,570,630 | 11,761,215 | 776,720 | 445,241,310 |
| Total | 18,727,041,055 | 2,697,175,008 | 1,424,239,082 | 810,350,929 | 1,924,538,353 | 820,331,092 | 112,421,783 | 26,516,097,302 |

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:

| | |
|--|--------------------------|
| Alcohol Liquors Cooking License: | \$250 every two years |
| Liquor Manufacturer License: | \$50,200 every two years |
| Registered Producer Certificate of Registration: | \$400 every two years |
| Producer Representative 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 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 |
| Special Non-profit Event License: | \$40 per license |
| Sunday Local Option Permit (Option 1): | \$200 per Sunday |
| Sunday Local Option Permit (Option 2): | \$3,050/52-week period |
| 1-day Liquor by the Drink Special Event License: | \$35 per day |
| 120-day Temporary Liquor by the Drink License: | \$25 |
| 120-day Temporary Retail Liquor License: | \$25 |

Excise Tax:

| | |
|--|-----------|
| Per 8 ounces of alcohol: | \$0.17 |
| Per liter: | \$0.71825 |
| Standard case (wholesalers): | \$1.81 |
| Standard case (retailers to wholesalers): | \$2.99 |
| Standard case (additional case tax paid by wholesalers): | \$0.56 |
| Surtax: | 9% |

| | |
|-----------------------------|---|
| Enacted: | 1935 |
| Statute: | Title 61 and Chapter 33 of Title 12 |
| Rate: | See Above |
| Distribution: | State General Fund Local Option Permits to Local Governments |
| FY 2019 Collections: | \$90,025,360 |

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/Importer Permit: | \$400 every two years |
| Beer and Wine Wholesale License: | \$2,200 every two years |
| Brewery Permit: | \$400 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 Premise Beer & Wine Permit: | \$2,200 every two years |
| Seven-day On Premise 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 |
| Brewpub per gallon | \$0.77 |

Wine U.S. Sized Containers:

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

Wine Metric Sized Containers:

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

| | |
|-----------------------------|---|
| Enacted: | 1933 |
| Statute: | Title 61 and Chapter 21 of Title 12 |
| Rate: | See Above |
| Distribution: | State General Fund; Local Option Permits distributed to local governments |
| FY 2019 Collections: | \$110,389,589 |

**LOCAL OPTION PERMIT FOR
SUNDAY BEER, WINE & ALCOHOLIC BEVERAGE SALES
FISCAL YEAR 2019**

| County | 7 Day Liquor by the Drink (LOP) | 7 Day On Premise Beer & Wine (P07) | 7 Day Off Premise Beer & Wine (P7B) |
|---------------|--|---|--|
| 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 |

| City | 7 Day Liquor by the Drink (LOP) | 7 Day On Premise Beer & Wine (P07) | 7 Day Off Premise Beer & Wine (P7B) |
|---------------|--|---|--|
| 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.

| | |
|-----------------------------|---|
| Enacted: | 1923 |
| Statute: | §§12-21-610 to 12-21-810 |
| Rate: | Cigarettes: \$0.57 per pack of 20 cigarettes \$0.7125 per pack of 25 cigarettes \$0.0285 per cigarette Other Tobacco Products: 5% of the manufactured purchase price |
| Distribution: | \$0.07 - State General Fund \$0.50 Surtax Department of Health & Environmental Control Medical University of South Carolina Department of Health and Human Services |
| FY 2019 Collections: | \$157,744,378 |

TOBACCO TAX COLLECTIONS BY MONTH
FISCAL YEAR 2019

| Month | Cigarettes | Other Tobacco Products | Total |
|--------------|---------------------|------------------------|---------------------|
| Jul – 18 | \$1,428,553 | \$927,703 | \$2,356,256 |
| Aug – 18 | 1,535,661 | 814,238 | 2,349,899 |
| Sep – 18 | 1,633,322 | 893,321 | 2,526,643 |
| Oct – 18 | 1,368,865 | 790,823 | 2,159,688 |
| Nov – 18 | 1,401,724 | 860,080 | 2,261,803 |
| Dec – 18 | 1,611,702 | 769,357 | 2,381,060 |
| Jan – 19 | 1,967,111 | 832,514 | 2,799,625 |
| Feb – 19 | 1,762,487 | 614,291 | 2,376,778 |
| Mar – 19 | 1,106,119 | 979,717 | 2,085,836 |
| Apr – 19 | 1,330,606 | 781,549 | 2,112,154 |
| May – 19 | 1,648,141 | 911,713 | 2,559,854 |
| Jun – 19 | 1,245,021 | 913,125 | 2,158,146 |
| Total | \$18,039,311 | \$10,088,430 | \$28,127,741 |

CIGARETTE SURTAX COLLECTIONS BY MONTH
FISCAL YEAR 2019
\$0.50 PER PACK

| Month | Cigarette Surtax |
|--------------|----------------------|
| Jul-18 | \$10,203,949 |
| Aug-18 | 10,969,008 |
| Sep-18 | 11,666,586 |
| Oct-18 | 9,777,608 |
| Nov-18 | 10,012,313 |
| Dec-18 | 11,512,163 |
| Jan-19 | 14,050,796 |
| Feb-19 | 12,781,122 |
| Mar-19 | 7,985,761 |
| Apr-19 | 9,617,984 |
| May-19 | 11,904,481 |
| Jun-19 | 9,134,866 |
| Total | \$129,616,637 |

11. OTHER TAXES AND LICENSING

BANK TAX

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

| | |
|-----------------------------|---------------------------|
| Enacted: | 1937 |
| Statute: | §§12-11-10 to 12-11-60 |
| Rate: | 4.5% of entire net income |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$68,798,957 |

BINGO TAX

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

BINGO LICENSE:

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

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

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

At least 50% of the gross proceeds from the sale of Bingo cards taken in by a Bingo operation during a single session must be returned to the players in the form of prizes.

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

| | |
|---|---|
| Enacted: | 1982 |
| Statute: | 12-21-3910 to 12-21-4300 |
| Rate: (for each dollar of face value for each Bingo card sold) | \$0.10 (Class B) \$0.04 (Class C) \$0.05 (Class F) |
| Distribution: | General Fund Bingo Charities Division on Aging Parks, Recreation and Tourism Commission on Minority Affairs |
| FY 2019 Collections: | \$6,255,932 |

COIN-OPERATED DEVICE TAX

Coin operated devices must have a current coin operated license affixed to the machine. The owner of the machine must obtain an owner/operator's license.

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

| | |
|-----------------------------|----------------------------|
| Enacted: | 1939 |
| Statute: | §§12-21-2720 to 12-21-2750 |
| Rate: | See statute |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$1,228,818 |

DEED RECORDING FEE

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

The state's portion of the fees collected by the Clerks of Court and Registers of Deeds will be reported and remitted to the SCDOR on a monthly return which is due on or before the 20th of the month following the month in which the transaction was recorded. Counties retain their portion of the fee: \$0.55 of each \$1.85.

| | |
|-----------------------------|---|
| Enacted: | 1923 |
| Statute: | §12-24-10 to 12-24-150 |
| Rate: | See statute |
| Distribution: | \$1.00 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.55 — County General Fund |
| FY 2019 Collections: | \$104,690,032 |

DEED RECORDING FEE COLLECTIONS BY COUNTY

| County | Tax Collections | County | Tax Collections |
|--------------|-----------------|---------------------|----------------------|
| Abbeville | 146,673 | Greenwood | 617,216 |
| Aiken | 2,287,578 | Hampton | 97,353 |
| Allendale | 42,718 | Horry | 12,243,132 |
| Anderson | 2,897,849 | Jasper | 797,683 |
| Bamberg | 59,331 | Kershaw | 698,837 |
| Barnwell | 83,971 | Lancaster | 2,380,707 |
| Beaufort | 8,311,222 | Laurens | 477,856 |
| Berkeley | 5,917,896 | Lee | 52,295 |
| Calhoun | 91,997 | Lexington | 4,675,910 |
| Charleston | 17,378,737 | Marion | 96,518 |
| Cherokee | 414,640 | Marlboro | 91,454 |
| Chester | 196,848 | McCormick | 147,412 |
| Chesterfield | 244,340 | Newberry | 287,408 |
| Clarendon | 243,971 | Oconee | 1,417,408 |
| Colleton | 483,770 | Orangeburg | 484,487 |
| Darlington | 361,597 | Pickens | 1,679,107 |
| Dillon | 135,933 | Richland | 5,905,845 |
| Dorchester | 3,183,841 | Saluda | 118,444 |
| Edgefield | 312,321 | Spartanburg | 5,104,312 |
| Fairfield | 210,888 | Sumter | 864,839 |
| Florence | 1,165,862 | Union | 111,546 |
| Georgetown | 1,623,423 | Williamsburg | 109,954 |
| Greenville | 12,771,760 | York | 7,663,143 |
| | | State Total: | \$104,690,032 |

DRY CLEANING FACILITY FEES AND SURCHARGES

The SCDOR collects certain fees and surcharges on behalf of the Department of Health and Environmental Control (DHEC) for the Dry Cleaning Restoration Trust Fund. Owners of dry-cleaning facilities must pay registration fees for each of their “wet-site” locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year. Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state halogenated and nonhalogenated solvent. A person importing or producing one of the solvents must register with the SCDOR for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on halogenated and \$2 a gallon on nonhalogenated solvent.

| | |
|-----------------------------|---|
| Enacted: | 1995 |
| Statute: | §§44-56-410 to 44-56-495 |
| Rate: | See statute |
| Distribution: | Special fund for environmental cleanup from dry cleaning operations |
| FY 2019 Collections: | \$952,670 |

ELECTRIC POWER TAX

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

| | |
|-----------------------------|-------------------------|
| Enacted: | 1931 |
| Statute: | §§12-23-10 to 12-23-130 |
| Rate: | \$0.0005 |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$29,385,561 |

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.

| | |
|-----------------------------|---|
| Enacted: | 1931 |
| Statute: | Chapter 47 of Title 23 |
| Rate: | See Above |
| Distribution: | 39.8% - 911 System Operations 58.2% - System Maintenance 2% - Independent Auditor |
| FY 2019 Collections: | \$31,767,726 |

EMERGENCY SERVICE USER FEE

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

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

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

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

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

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

| | |
|-----------------------------|----------------------------|
| Enacted: | 2017 |
| Statute: | 58-9-280(E), 58-9-2530 |
| Rate: | See Above |
| Distribution: | Office of Regulatory Staff |
| FY 2019 Collections: | \$23,065,893 |

FOREST RENEWAL AND PRODUCT ASSESSMENT TAX

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

| | |
|-----------------------------|---|
| Enacted: | 1922 |
| Statute: | §§48-28-10 to 48-28-100 §§48-30-10 to 48-30-80 |
| Rate: | See statute |
| Distribution: | Forest Renewal Fund |
| FY 2019 Collections: | \$908,901 |

INDIGENT HOSPITAL TAX

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

| | |
|-----------------------------|---|
| Enacted: | 1989 |
| Statute: | §§12-23-810 to 12-23-840 |
| Rate: | Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide |
| Distribution: | Medical Expansion Fund |
| FY 2019 Collections: | \$262,053,678 |

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.

| | |
|-----------------------------|---|
| Enacted: | 1922 |
| Statute: | §§12-28-110 to12-28-2930 |
| Rate: | \$0.1675/gallon |
| Distribution: | \$0.16 — User Fee, Department of Transportation, DNR \$0.005 — Environmental Impact Fee, Department of Health and Environmental Control \$0.0025 — Petroleum Inspection Fee, Department of Transportation |
| FY 2019 Collections: | \$776,627,357 |

RETAIL LICENSE FEE

Before engaging in business in South Carolina, every retailer shall obtain a retail license for each permanent branch, establishment or agency and pay a license tax of \$50 for each retail license at the time of application. Every artist and craftsman selling products they have created or assembled at arts and crafts shows and festivals shall obtain a retail license and pay a license tax of \$20 at the time of application. Every retailer operating a transient or temporary business within this state shall obtain a retail license and pay a license tax of \$50 at the time of application. In every case, the license may be used for only one location at a time.

| | |
|-----------------------------|-------------------------------------|
| Enacted: | 1951 |
| Statute: | §12-36-510 |
| Rate: | \$20 or \$50 at time of application |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$999,948 |

SAVINGS AND LOAN TAX

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

| | |
|-----------------------------|-------------------------|
| Enacted: | 1957 |
| Statute: | §§12-13-10 to 12-13-100 |
| Rate: | 6% of Net Income |
| Distribution: | State General Fund |
| FY 2019 Collections: | \$1,254,252 |

SOLID WASTE EXCISE TAX

Retailers of tires and batteries and wholesalers of appliances and motor oil are required to report and pay the solid waste excise tax on the sale of these items. The tax is \$2 per tire, battery and appliance sold and \$0.08 for each gallon of motor oil sold.

| | |
|-----------------------------|--|
| Enacted: | 1991 |
| Statute: | §44-96-120 to 44-96-235 |
| Rate: | \$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good |
| Distribution: | Solid Waste Management Fund (Local Governments) |
| FY 2019 Collections: | \$ 12,416,048 |